

FATCA CRS Self-Certification Form



Return the completed form to:

Sun Life Assurance Company of Canada
Annuity Services, Group Retirement Services
PO Box 11038 Stn CV
Montreal QC H3C 4W8
sunlife.ca

Nota : La version française de ce document est également disponible.

This form can also be emailed to servicesrentes@sunlife.com

SL Client ID number or employee number

Tax jurisdiction confirmation

Complete all of the following fields.

(dd-mm-yyyy)

Your date of birth

I am a tax resident of Canada ☐ Yes ☐ No

I am a tax resident or citizen of the U.S. ☐ Yes ☐ No

If you indicated yes, please provide your Canadian social insurance number (SIN), if you have one:

If you indicated yes, please provide your U.S. taxpayer identification number (TIN):

If you don't have a TIN from the U.S., have you applied for one? ☐ Yes ☐ No If no, please explain:

I am a tax resident of a jurisdiction other than Canada or the U.S. ☐ Yes ☐ No

If you indicated yes, please provide your Canadian SIN, if you have one:

If you indicated yes, please provide the TIN or functional equivalent for the jurisdiction(s) listed below. If the information below is incorrect or incomplete, please add your jurisdiction of tax residence and taxpayer identification number (or functional equivalent). In this case, we'll also need a copy of your government-issued identification for this jurisdiction.

If you are a taxpayer of a country other than Canada or the U.S. and you do not have a TIN, please select the reason:

- Reason A: I will apply or have applied for a TIN, but haven't received it yet.
- Reason B: My jurisdiction of tax residence doesn't issue TINs to its residents.

Reason C: Other. Provide details:

Jurisdiction of tax residence (Country)	Taxpayer identification number (TIN) or functional equivalent	If you are a taxpayer of a country other than Canada or the U.S., and you do not have a TIN, select the reason as outlined above		
		<input type="checkbox"/> Reason A	<input type="checkbox"/> Reason B	<input type="checkbox"/> Reason C
		<input type="checkbox"/> Reason A	<input type="checkbox"/> Reason B	<input type="checkbox"/> Reason C
		<input type="checkbox"/> Reason A	<input type="checkbox"/> Reason B	<input type="checkbox"/> Reason C
		<input type="checkbox"/> Reason A	<input type="checkbox"/> Reason B	<input type="checkbox"/> Reason C
		<input type="checkbox"/> Reason A	<input type="checkbox"/> Reason B	<input type="checkbox"/> Reason C
		<input type="checkbox"/> Reason A	<input type="checkbox"/> Reason B	<input type="checkbox"/> Reason C
		<input type="checkbox"/> Reason A	<input type="checkbox"/> Reason B	<input type="checkbox"/> Reason C

If you don't provide a TIN, the CRA may impose a financial penalty.

Address

Street number and name			
City	Province/Territory/State	Country or jurisdiction	Postal/Zip code

Certification

I declare that the information I've provided on this form is, to the best of my knowledge and belief, correct and complete. I understand that I am responsible for notifying Sun Life within 30 days of any change to this information.

First name	Last name		
Signature X			Date (dd-mm-yyyy)

Questions and answers

Why is Sun Life asking for this information?

Canadian financial institutions are required under Part XVIII (Foreign Account Tax Compliance Act, also known as FATCA) and Part XIX (Common Reporting Standard, also known as CRS) of the Income Tax Act (Canada) to collect the information we're asking about on this form. We may share your information with the Canada Revenue Agency (CRA). CRA, in turn, may share that information with the tax authorities of the jurisdiction(s) that you're a resident of for tax purposes. If you're a citizen of the United States, the CRA may share this information with the U.S. tax authorities.

What happens if I don't provide this information by the required date?

If you don't respond by the required date, we'll assume you're a non-Canadian resident for tax purposes. We may also report your information to the CRA. We will also suspend your non-registered annuity payments, based on FATCA and CRS guidance. This means that you would not receive your money, after the above date.

If you don't provide a TIN (including your social insurance number), the CRA may impose a financial penalty.

How do I know what my jurisdiction of tax residence is?

Generally, an individual will be a resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including applicable tax treaties), they pay or should be paying tax there because of their domicile, residence, or any other criteria of a similar nature. This applies regardless of whether the individual is required to file a tax return there. To resolve cases of dual tax residence, individuals who are tax residents in more than one jurisdiction can rely on the tie-breaker rules in tax treaties (when they apply).

For more information about tax residency, speak to your tax advisor. You can also find more information on the Organization for Economic Cooperation and Development's (OECD) website at www.oecd.org. In the search bar, enter "tax residency".

What is a TIN or functional equivalent?

A tax identification number (TIN) or functional equivalent is a unique combination of letters or numbers a country assigns to an individual for the purposes of administering the tax laws of that country. Some jurisdictions don't issue TINs. For Canadian residents in Canada, a social insurance number (SIN) is a TIN. If you don't have a TIN, you have 90 days to apply for one. Once you receive it, you then have 15 days to provide it to us.

For more information about U.S. TINs, go to the Internal Revenue Service (IRS) website at www.irs.gov. In the search bar, enter "TIN".

For information about TINs in other countries, go to the OECD's website at www.oecd.org. In the search bar, enter "TIN".

What government-issued identification will Sun Life accept?

If we have an incorrect jurisdiction listed for you, please send us a copy of valid identification issued by an authorized government body. The ID needs to include your name and address. Acceptable forms of ID include your passport, national identity card, driver's license, citizenship card, or permanent residence card.

Example 1

We've identified you as being a tax resident of France. If this is correct, please provide us with your French TIN. You don't need to provide a copy of your government-issued ID.

Example 2

We've identified you as being a tax resident of France. If this is incorrect, please provide us with your correct jurisdiction and TIN. You'll also need to send us a copy of an appropriate government-issued ID for that jurisdiction.

Where can I learn more about FATCA and CRS?

- Go to the OECD's website at www.oecd.org. In the search bar, enter "CRS".
- Go to the IRS website at www.irs.gov. In the search bar, enter "FATCA".
- Go to the CRA website at www.canada.ca/en/revenue-agency.html. In the search bar, enter "Common Reporting Standard" or "enhanced financial reporting".