

Declaration of Beneficial Ownership in a Legal Entity Corporation and Personal Holding / Non-Operating Private Company
Identify and document Beneficial Owners with greater than 10% ownership interest
 The information requested in this form is in compliance with regulatory requirements.

Account number	Advisor code
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A Account information

Legal Entity name (for account number above)

Account type and classification

Corporation (Not an **Acceptable Institution / Acceptable Counterparty** on IIROC listing)

Is the Corporation an **Active Entity** or a **Passive Entity** (see **Definition of Active and Passive Entity** on page 4 – **not applicable for U.S. Trust**)

Note: Where the Corporation is an Insurance Company, Trust Company, Central Credit Union & Regional, Caisse Populaire, Canadian Chartered Bank, Quebec Savings Bank, Pension Fund, Foreign Bank, or a Qualified Intermediary, do NOT classify as an Active or Passive Entity.

Personal Holding / Non-Operating Private Company

Is the Company an **Active Entity** or a **Passive Entity** (see **Definition of Active and Passive Entity** on page 4)

Is the **Corporation** or **Company** a U.S. Entity for tax purposes? No Yes (see **Definition of U.S. Person** on page 4)

If yes, also complete a **W-9 Request for Taxpayer Identification Number and Certification** form.

Document the following

Does any natural person or entity have a greater than 10% direct or indirect ownership interest in this Entity? No Yes

- If No, complete the Director(s) section providing their Name(s) and Occupation(s) only**
- If Yes Ownership interests greater than 10% are held by INDIVIDUALS ONLY. Complete Section C**
- If Yes Ownership interests greater than 10% are held by INDIVIDUALS and / or OTHER LEGAL ENTITIES. Complete section C and/or D**
 For complex ownership structures, attach a diagram if available.

Directors and/or Senior Officers (e.g. the top executives of the entity, such as President and Chief Operating Officer)

(List all directors and/or senior officers. Append additional **SIT100A Declaration of Beneficial Ownership in a Legal Entity** if required.)

Director and/or Senior Officer Name (Title, first name, middle initial and last name)	Director Occupation

B Beneficial Owner from SIT100T Declaration of Beneficial Ownership in a Legal Entity form

Legal Entity name

C Identify the Beneficial Ownership Interest for this account

Partnerships or Written Trusts that declare an ownership interest on this form must also complete a **SIT100T Declaration of Beneficial Ownership in a Legal Entity** form and identify all partners and beneficiaries. Attach or forward evidence documents along with a copy of the completed form. **Where there are more beneficial owners, append additional SIT100A Declaration of Beneficial Ownership in a Legal Entity forms.**

Select Beneficial Owner type (If a Corporation or Personal Holding / Non-Operating Private Company is selected, **also complete section D**)

Individual **Partnership** **Written Trust** **Corporation** **Personal Holding / Non-Operating Private Company**

First Name and middle initial	Last Name	Entity Name
Address (number, street, apartment, rural route) (P.O. Boxes only are not acceptable)	City	Province/Territory/State
		Postal code
		Country

Are you a U.S. Person (Individual or Entity) for tax purposes? No Yes (see **Definition of U.S. Person** on page 4)

If yes, you must provide your SSN/TIN and also complete a **W-9 Request for Taxpayer Identification Number and Certification** form.

You are a citizen of (Individual) / Established in (Entity) Canada U.S.A. Other country (specify):

Canadian SIN	United States SSN/TIN	Date of Birth (mm-dd-yyyy)
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Are you (*individual or entity*) required to file a tax return in a country other than Canada or U.S.? No Yes If yes, list up to three countries and the Tax Identification Number (TIN).

1. _____ TIN _____ 2. _____ TIN _____
 3. _____ TIN _____

Employer name	What is your current position/occupation?
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Are you a **deemed insider** (as defined in the Provincial Securities Act) of any public companies?

No Yes If yes, enter the company name(s):

Are you in a **control position** (as defined in the Provincial Securities Act) of any public companies?

No Yes If yes, enter the company name(s):

Identity type (Attach copy and for entity, please provide legal documents)	Reference number	Issuing jurisdiction and/or country	Expiry date (mm-dd-yyyy)
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Indicate class of shares or other type of beneficial ownership interest	Ownership interest	%
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Ownership Interest #1

Declaration of Beneficial Ownership in a Legal Entity

Corporation and Personal Holding / Non-Operating Private Company

Account number	Advisor code
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Ownership Interest #2	Select Beneficial Owner type (If a Corporation or Personal Holding / Non-Operating Private Company is selected, also complete section D)				
	<input type="radio"/> Individual <input type="radio"/> Partnership <input type="radio"/> Written Trust <input type="radio"/> Corporation <input type="radio"/> Personal Holding / Non-Operating Private Company				
	First Name and middle initial		Last Name		Entity Name
	Address (number, street, apartment, rural route) (P.O. Boxes only are not acceptable)			City	Province/Territory/State Postal code Country
	Are you a U.S. Person (Individual or Entity) for tax purposes? <input type="radio"/> No <input type="radio"/> Yes (see Definition of U.S. Person on page 4) If yes, you must provide your SSN/TIN and also complete a W-9 Request for Taxpayer Identification Number and Certification form. You are a citizen of (Individual) / Established in (Entity) <input type="radio"/> Canada <input type="radio"/> U.S.A. <input type="radio"/> Other country (specify):				
	Canadian SIN		United States SSN/TIN		Date of Birth (mm-dd-yyyy)
	Are you (<i>individual or entity</i>) required to file a tax return in a country other than Canada or U.S.? <input type="radio"/> No <input type="radio"/> Yes If yes, list up to three countries and the Tax Identification Number (TIN). 1. _____ TIN _____ 2. _____ TIN _____ 3. _____ TIN _____				
	Employer name			What is your current position/occupation?	
	Are you a deemed insider (as defined in the Provincial Securities Act) of any public companies? <input type="radio"/> No <input type="radio"/> Yes If yes, enter the company name(s):				
	Are you in a control position (as defined in the Provincial Securities Act) of any public companies? <input type="radio"/> No <input type="radio"/> Yes If yes, enter the company name(s):				
Identity type (Attach copy and for entity, please provide legal documents)		Reference number		Issuing jurisdiction and/or country Expiry date (mm-dd-yyyy)	
Indicate class of shares or other type of beneficial ownership interest				Ownership interest %	
Ownership Interest #3	Select Beneficial Owner type (If a Corporation or Personal Holding / Non-Operating Private Company is selected, also complete section D)				
	<input type="radio"/> Individual <input type="radio"/> Partnership <input type="radio"/> Written Trust <input type="radio"/> Corporation <input type="radio"/> Personal Holding / Non-Operating Private Company				
	First Name and middle initial		Last Name		Entity Name
	Address (number, street, apartment, rural route) (P.O. Boxes only are not acceptable)			City	Province/Territory/State Postal code Country
	Are you a U.S. Person (Individual or Entity) for tax purposes? <input type="radio"/> No <input type="radio"/> Yes (see Definition of U.S. Person on page 4) If yes, you must provide your SSN/TIN and also complete a W-9 Request for Taxpayer Identification Number and Certification form. You are a citizen of (Individual) / Established in (Entity) <input type="radio"/> Canada <input type="radio"/> U.S.A. <input type="radio"/> Other country (specify):				
	Canadian SIN		United States SSN/TIN		Date of Birth (mm-dd-yyyy)
	Are you (<i>individual or entity</i>) required to file a tax return in a country other than Canada or U.S.? <input type="radio"/> No <input type="radio"/> Yes If yes, list up to three countries and the Tax Identification Number (TIN). 1. _____ TIN _____ 2. _____ TIN _____ 3. _____ TIN _____				
	Employer name			What is your current position/occupation?	
	Are you a deemed insider (as defined in the Provincial Securities Act) of any public companies? <input type="radio"/> No <input type="radio"/> Yes If yes, enter the company name(s):				
	Are you in a control position (as defined in the Provincial Securities Act) of any public companies? <input type="radio"/> No <input type="radio"/> Yes If yes, enter the company name(s):				
Identity type (Attach copy and for entity, please provide legal documents)		Reference number		Issuing jurisdiction and/or country Expiry date (mm-dd-yyyy)	
Indicate class of shares or other type of beneficial ownership interest				Ownership interest %	
Ownership Interest #4	Select Beneficial Owner type (If a Corporation or Personal Holding / Non-Operating Private Company is selected, also complete section D)				
	<input type="radio"/> Individual <input type="radio"/> Partnership <input type="radio"/> Written Trust <input type="radio"/> Corporation <input type="radio"/> Personal Holding / Non-Operating Private Company				
	First Name and middle initial		Last Name		Entity Name
	Address (number, street, apartment, rural route) (P.O. Boxes only are not acceptable)			City	Province/Territory/State Postal code Country
	Are you a U.S. Person (Individual or Entity) for tax purposes? <input type="radio"/> No <input type="radio"/> Yes (see Definition of U.S. Person on page 4) If yes, you must provide your SSN/TIN and also complete a W-9 Request for Taxpayer Identification Number and Certification form. You are a citizen of (Individual) / Established in (Entity) <input type="radio"/> Canada <input type="radio"/> U.S.A. <input type="radio"/> Other country (specify):				
	Canadian SIN		United States SSN/TIN		Date of Birth (mm-dd-yyyy)

Declaration of Beneficial Ownership in a Legal Entity

Corporation and Personal Holding / Non-Operating Private Company

Account number	Advisor code
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Are you (*individual or entity*) required to file a tax return in a country other than Canada or U.S.? No Yes If yes, list up to three countries and the Tax Identification Number (TIN).
 1. _____ TIN _____ 2. _____ TIN _____
 3. _____ TIN _____

Employer name	What is your current position/occupation?
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Are you a **deemed insider** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Are you in a **control position** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Identity type (Attach copy and for entity, please provide legal documents)	Reference number	Issuing jurisdiction and/or country	Expiry date (mm-dd-yyyy)
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Indicate class of shares or other type of beneficial ownership interest	Ownership interest
	%

D Complete this section if you have identified that a Corporation or Personal Holding / Non-Operating Private Company holds an ownership interest in section C

Indicate the corresponding number for the Beneficial Ownership Interest as indicated in Section C. Attach or forward evidence documents along with a copy of the completed form. **Where there are more beneficial owners, append additional SIT100A Declaration of Beneficial Ownership in a Legal Entity forms.**

Ownership Interest Number	Indicate Beneficial Owner type <input type="radio"/> Individual <input type="radio"/> Entity
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First Name and middle initial	Last Name	Entity Name
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Address (number, street, apartment, rural route) (P.O. Boxes only are not acceptable)	City	Province/Territory/State	Postal code	Country
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Are you a U.S. Person (Individual or Entity) for tax purposes? No Yes (see **Definition of U.S. Person** on page 4)
 If yes, you must provide your SSN/TIN and also complete a **W-9 Request for Taxpayer Identification Number and Certification** form.
 You are a citizen of (Individual) / Established in (Entity) Canada U.S.A. Other country (specify):

Canadian SIN	United States SSN/TIN	Date of Birth (mm-dd-yyyy)
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Are you (*individual or entity*) required to file a tax return in a country other than Canada or U.S.? No Yes If yes, list up to three countries and the Tax Identification Number (TIN).
 1. _____ TIN _____ 2. _____ TIN _____
 3. _____ TIN _____

Employer name	What is your current position/occupation?
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Are you a **deemed insider** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Are you in a **control position** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Identity type (Attach copy and for entity, please provide legal documents)	Reference number	Issuing jurisdiction and/or country	Expiry date (mm-dd-yyyy)
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Indicate class of shares or other type of beneficial ownership interest	Ownership interest
	%

Ownership Interest Number	Indicate Beneficial Owner type <input type="radio"/> Individual <input type="radio"/> Entity
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First Name and middle initial	Last Name	Entity Name
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Address (number, street, apartment, rural route) (P.O. Boxes only are not acceptable)	City	Province/Territory/State	Postal code	Country
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Are you a U.S. Person (Individual or Entity) for tax purposes? No Yes (see **Definition of U.S. Person** on page 4)
 If yes, you must provide your SSN/TIN and also complete a **W-9 Request for Taxpayer Identification Number and Certification** form.
 You are a citizen of (Individual) / Established in (Entity) Canada U.S.A. Other country (specify):

Canadian SIN	United States SSN/TIN	Date of Birth (mm-dd-yyyy)
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Are you (*individual or entity*) required to file a tax return in a country other than Canada or U.S.? No Yes If yes, list up to three countries and the Tax Identification Number (TIN).
 1. _____ TIN _____ 2. _____ TIN _____
 3. _____ TIN _____

Employer name	What is your current position/occupation?
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Are you a **deemed insider** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Are you in a **control position** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Declaration of Beneficial Ownership in a Legal Entity

Corporation and Personal Holding / Non-Operating Private Company

Account number	Advisor code
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Identity type (Attach copy and for entity, please provide legal documents)	Reference number	Issuing jurisdiction and/or country	Expiry date (mm-dd-yyyy)
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Indicate class of shares or other type of beneficial ownership interest	Ownership interest %
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Ownership Interest Number	Indicate Beneficial Owner type <input type="radio"/> Individual <input type="radio"/> Entity
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First Name and middle initial	Last Name	Entity Name
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Address (number, street, apartment, rural route) (P.O. Boxes only are not acceptable)	City	Province/Territory/State	Postal code	Country
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Are you a U.S. Person (Individual or Entity) for tax purposes? No Yes (see **Definition of U.S. Person** on page 4)
 If yes, you must provide your SSN/TIN and also complete a **W-9 Request for Taxpayer Identification Number and Certification** form.
 You are a citizen of (Individual) / Established in (Entity) Canada U.S.A. Other country (specify):

Canadian SIN	United States SSN/TIN	Date of Birth (mm-dd-yyyy)
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Are you (*individual or entity*) required to file a tax return in a country other than Canada or U.S.? No Yes If yes, list up to three countries and the Tax Identification Number (TIN).
 1. _____ TIN _____ 2. _____ TIN _____
 3. _____ TIN _____

Employer name	What is your current position/occupation?
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Are you a **deemed insider** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Are you in a **control position** (as defined in the Provincial Securities Act) of any public companies?
 No Yes If yes, enter the company name(s):

Identity type (Attach copy and for entity, please provide legal documents)	Reference number	Issuing jurisdiction and/or country	Expiry date (mm-dd-yyyy)
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Indicate class of shares or other type of beneficial ownership interest	Ownership interest %
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<p>Definition of Active and Passive Entity</p> <p>Active Entity</p> <ul style="list-style-type: none"> The entity is Non-U.S. and is not a financial institution; Entities for which less than 50% of the gross income for the preceding calendar year was passive income and less than 50% of the assets held by the entity during the preceding calendar year were assets that produced passive income; Corporations with shares that regularly trade on an established securities market; Government or international organizations or agencies thereof and registered charities. 	<p>Passive Entity</p> <ul style="list-style-type: none"> A passive entity is neither any entity that is neither a financial institution nor an active entity. Passive income is generally understood to include income from the mere holding of property, such as interest, dividends, rents and royalties.
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Definition of U.S. Person

U.S. Persons include: U.S. citizens (including persons with dual citizenship), U.S. resident aliens, persons born in the U.S.A., U.S. lawful permanent residents (e.g. Green Card holders), entities incorporated or organized in the U.S.A. or persons who meet the Substantial Presence Test for U.S. Residency.
 Individuals and entities that are U.S. Persons must also complete a **W-9 Request for Taxpayer Identification Number and Certification** form.

E Certification (Signature(s) required)

The undersigned authorized person certifies and agrees that:

- The above is a full and complete disclosure of information with respect to the above account holder and to all natural persons, entities and directors holding a greater than 10% ownership interest (direct or indirect) in the above named account;
- We will maintain accurate up-to-date information respecting all beneficial owners by notifying Scotia Capital Inc. of material changes and provide confirmation and up-to-date information about beneficial owners as requested under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act, Qualified Intermediary, Canadian Tax Regulations related to the Foreign Account Tax Compliance Act and Investment Industry Regulatory Organization of Canada regulations, or by an external auditor of Scotia Capital Inc. At the time of an external audit examination, we understand that we may be contacted by Scotia Capital Inc. and requested to provide to their auditors information on the current beneficial owners to validate that the current file at Scotia Capital Inc. is up-to-date and accurate, or to provide new information about beneficial owners as required, and agree to do so;
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and for broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions;
- We acknowledge that information contained in this form and information regarding my Scotia iTrade Inc. account(s) (including information on account balances and payments received) may be reported to the Canada Revenue Agency (CRA), and that the CRA may provide the information to any additional country I have listed above as being a country in which I am a resident for tax purposes;
- The authorized person below has the capacity to sign this form for the beneficial owner(s) named on this form; and
- We will provide the required verification documents for this entity and the personal identity documents for authorized persons and individual beneficial owners and submit a new form within 30 days of such change in circumstances if any certification on this form becomes incorrect as required under current legislation and regulations.

 Signature of authorized person	Date (mm-dd-yyyy)
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Name of authorized person	Position within organization (CEO, President, Secretary, Trustee, etc)
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 Signature of authorized person	Date (mm-dd-yyyy)
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Name of authorized person	Position within organization (CEO, President, Secretary, Trustee, etc)
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