

Mr. John Sample  
123 Any Street  
AnyCity, PR A1B 2C3

April 11, 2016

Dear Mr. John Sample,

According to our records, you may be required to comply with a United States law known as the Foreign Account Tax Compliance Act (FATCA). This law became effective on July 1, 2014, and its aim is to identify United States taxpayers who maintain financial accounts with non-U.S. financial institutions.

A United States taxpayer is defined by the IRS as a citizen or resident of the U.S., a partnership or corporation based in the U.S., any estate that originates in the U.S., and any trust that falls under the control of any U.S. persons or the primary supervision of a U.S. court.

As part of a Canada-U.S. tax treaty, Canadian financial institutions such as Home Trust are now required to assist in the implementation of this law. In order to ensure we have the correct status for your account on our records, **please let us know whether or not it qualifies as a U.S. taxpayer by May 13, 2016**, using one of the following ways:

- Visit [go.hometrusted.ca/fatca-commercial](http://go.hometrusted.ca/fatca-commercial) to submit our online form
- Complete the form at the bottom of this letter, and send it back to us using the return envelope enclosed
- Call us at 1-855-270-3629 between 9:00am and 5:00pm ET, Monday to Friday

If you have any questions or need any more details regarding this, please contact your broker, or feel free to call the same phone number as shown above.

Yours sincerely,

**Home Trust Deposits**

00023-c

**Account name:** Mr. John Sample

**Customer number:** 9999999

Are you or any other authorized signatories (e.g. executor, signing officer, trustee) or beneficial owners a U.S. citizen, or a U.S. resident for tax purposes (please circle)?

Yes    No

If yes, you must also complete the **Form W-8BEN-E** and send this back to us. A copy of this form can be found online at [irs.gov/forms](http://irs.gov/forms).

Please return this form in the envelope provided, or mail it to:  
Home Trust Deposits, 145 King Street West, Suite 2500, Toronto, Ontario, M5H 1J8.