

ORIGINAL TEXT IN FRENCH

This form has been translated for information purposes only.

1. General information on the corporation			
Name of company (business name)			
Address of establishment in Québec			
City	Province	Postal code	Website
	Québec		
Identification number assigned by Revenu Québec		Québec enterprise number (NEQ)	
Date of constitution of the corporation		End of fiscal period	
_____		_____	
yyyy/mm/dd		mm/dd	
End date of the first taxation year		End date of the second taxation year	
_____		_____	
yyyy/mm/dd		yyyy/mm/dd	
<p>① The application for a qualification certificate must be submitted to the Minister of Finance before the end of the corporation's second taxation year, but not later than December 31, 2027, since no application can be accepted past this date.</p>			

2. Person in charge of the application		
<input type="checkbox"/> Ms. <input type="checkbox"/> Mr.	First name	Last name
Title		
Telephone	E-mail	
ext.:		

3. Registration with a regulatory body

Is the corporation registered, or has it begun the registration process, with the Autorité des marchés financiers (AMF)? ☐ Yes ☐ No

If yes, in which category or categories of registration?

- | | |
|---|--|
| <input type="checkbox"/> Investment dealer | <input type="checkbox"/> Portfolio manager |
| <input type="checkbox"/> Derivatives dealer | <input type="checkbox"/> Restricted portfolio manager |
| <input type="checkbox"/> Mutual fund dealer | <input type="checkbox"/> Derivatives portfolio manager |
| <input type="checkbox"/> Exempt market dealer | <input type="checkbox"/> Investment fund manager |
| <input type="checkbox"/> Restricted dealer | |
| <input type="checkbox"/> Other category or categories of registration (specify): | |

If no, is the corporation exempt from registering with the AMF? ☐ Yes ☐ No

① Corporations that are exempt from registering must, as an exception, obtain from the AMF written confirmation of their exemption. The AMF does not charge a fee for an application for exemption.

Is the corporation registered, or has it begun the registration process, with other regulatory bodies (e.g. OSC, SEC)? ☐ Yes ☐ No

If yes, which ones and in what capacity?

4. Stock ownership

Names of the specified shareholders of the corporation ① A "specified shareholder" of a corporation is, in particular, a shareholder holding at least 10% of a class of shares issued by the corporation.	Percentage of voting shares held
	%
	%
	%
	%
	%
	%
Names of the shareholders having direct or indirect control of the corporation	Country of origin

5. Associated corporations

① For information purposes, two corporations are associated with one another in a taxation year, where, at any time during that year, they are in one of the following situations:

- one corporation controlled the other (e.g. one corporation held more than 50% of the other corporation's voting shares);
- the same person or the same group of persons controlled both corporations;
- the person who controlled one of the two corporations was related to the person who controlled the other corporation, and one of those persons owned not less than 25% of the issued shares of a non-specified class of the capital stock thereof;
- the person who controlled one of the two corporations was related to each member of a group of persons that controlled the other corporation, and that person owned not less than 25% of the issued shares of a non-specified class of the capital stock thereof;
- each member of the related group that controlled one of the two corporations was related to all of the members of the related group that controlled the other corporation, and one or more members of those two groups owned not less than 25% of the issued shares of a non-specified class of the capital stock of each corporation.

In all cases, control may be exercised directly or indirectly in any manner whatever.

Is the corporation associated with one or more corporations?

☐ Yes (Complete the table below.)

☐ No (Go to the next section.)

Name of associated corporation	NEQ	Percentage of voting shares held
		%
		%
		%
		%
		%
		%

6. Job creation, wages and training

Type of position	Estimated number of jobs			Average annual salary or salary range*	Minimum training required**
	Year 1	Year 2	Year 3		

* Salary range:

< \$25 000	\$70 000 to \$84 999
\$25 000 to \$39 999	\$85 000 to \$99 999
\$40 000 to \$49 999	\$100 000 to \$124 999
\$50 000 to \$59 999	\$125 000 to \$149 999
\$60 000 to \$69 999	> \$150 000

** Required training

- DES or DEP: Secondary school diploma or vocational training diploma
- DCS: Diploma of Collegial Studies
- Undergraduate degree: Bachelor's degree and certificate
- Graduate degree: Master's degree and graduate diploma
- Postgraduate degree: Doctorate

7. Detailed description of the corporation's activities

7.1 Describe all financial products and services, if any, already offered by the corporation, in the space below or in an annex:

7.2 Describe all financial products and services to be offered by the corporation or, as the case may be, to be added to those already offered by the corporation in the space below or in an annex:

8. Continuation of existing activities

Does the corporation offer, or will it offer, financial products or services previously offered by another corporation or partnership?

☐ Yes (Complete the table below or attach an annex.)

☐ No (Go to the next section.)

① The corporation must show that none of the activities it carries on, or will carry on, is the continuation of all or part of an activity previously carried on by another corporation or partnership. Since the law provides for a few exceptions, the information collected will enable the Ministère des Finances to determine whether the activities the corporation continues or plans to continue are eligible for the fiscal measures.

Name of the corporation or partnership	NEQ	Brief description of the financial products or services	Date of transfer of activities (year/month/day)

① The date of transfer of activities is the date as of which the corporation began, or will begin, to offer financial products or services previously offered by another corporation or partnership.

9. Non-arm's length relation

① Under the provisions of the law, the corporation must act all or substantially all of the time on behalf of clients with which it is not dealing at arm's length. Below are examples of related persons:

- a shareholder of the corporation;
- a family member of a shareholder of the corporation;
- a corporation and its parent company, subsidiary or sister company;
- a corporation and an individual who is the controlling shareholder of the corporation (or a member of the individual's immediate family);
- an investment fund created as a partnership and its manager (general partner);
- an investment fund created as a trust and its manager.

Moreover, a corporation cannot carry out activities on its own behalf.

Does the corporation intend to carry on its activities on behalf of a related person?

☐ Yes ☐ No

If yes, identify the related person and describe the services that will be provided in the space below or in an annex:

10. Investment fund

① In general, the term "investment fund" is used to designate any legal entity whose activity consists in receiving amounts from investors and pooling the amounts to make various types of securities investments on behalf of the investors, in accordance with the fund's pre-established investment strategy.

Does the corporation intend to manage an investment fund? ☐ Yes (Answer the questions below.)
☐ No (Go to the next section.)

10.1 Does the corporation intend to directly or indirectly hold shares in the investment fund under management?

☐ Yes ☐ No

Name of fund	Monetary value of fund	Name of holder of fund shares	Value of holder's investment in the fund (\$)	Shares held by holder in the fund (%)

10.2 Does a shareholder of the corporation intend to directly or indirectly hold shares in the investment fund under management?

☐ Yes ☐ No

Name of fund	Monetary value of fund	Name of holder of fund shares	Value of holder's investment in the fund (\$)	Shares held by holder in the fund (%)

10.3 Does a person, corporation or partnership with which the corporation and/or a shareholder of the corporation is not dealing at arm's length intend to directly or indirectly hold shares in the investment fund under management?

☐ Yes ☐ No

Name of fund	Monetary value of fund	Name of holder of fund shares	Value of holder's investment in the fund (\$)	Shares held by holder in the fund (%)

If necessary, attach an annex to this form.

11. Declaration of compliance

The corporation declares that it will meet the conditions provided for by law with respect to the fiscal measures to encourage the creation of new financial services corporations.

It will be operated by a corporation.

① Partnerships are not eligible for these tax measures.

☐ Yes

☐ No

It will have an establishment in Québec and carry on a business in Québec.

☐ Yes

☐ No

It will not carry on a personal services business and will not be exempt from tax.

☐ Yes

☐ No

The corporation's net shareholders' equity for its taxation year preceding the one during which it submitted its application for a qualification certificate is less than \$15 million.

☐ Yes

☐ No

① Net shareholders' equity is equal to the amount by which the assets exceed the liabilities of the financial services corporation and each corporation associated with it, from which is subtracted the equity investments the corporations have in one another.

It will be registered with (or will obtain an exemption from registering with) the AMF.

☐ Yes

☐ No

It will carry on activities not previously carried on by any other corporation or partnership.

☐ Yes

☐ No

It will carry on eligible activities exclusively.

☐ Yes

☐ No

It acts all or substantially all of the time on behalf of clients with which it is dealing at arm's length.

☐ Yes

☐ No

It submits an application for a qualification certificate to the Minister of Finance before the end of its second taxation year, but not later than December 31, 2027, since no application can be accepted past this date.

☐ Yes

☐ No

If you foresee that one or more conditions will not be met in whole or in part, explain why in the box below or in an annex:

12. Signature of the person responsible for the application

I, the undersigned, certify that all of the information provided in support of this application for certification submitted relative to the fiscal measures to encourage the creation of new financial services corporations is accurate and complete.

On request, I will provide the Ministère des Finances, Revenu Québec or their representatives with any information concerning this application for a qualification certificate or any other matter relating to the constitution and operation of the corporation.

I also understand that, under the provisions of the law, the Minister may retroactively revoke any qualification certificate or annual certificate, where information or documents brought to the Minister's attention so warrant.

Lastly, I undertake to advise the Ministère des Finances, in writing as soon as possible, of any significant change that may arise in the information provided: change in the company's address or ownership, restructuring, addition or loss of activities or staff, manner in which activities are carried out, etc.

Signature of the person responsible for the application

Date (yyyy/mm/dd)

Name (print)

Title

13. Control sheet

Documents to be sent by e-mail to dpif@finances.gouv.qc.ca or via our secure Biblio MFQ site.

To find out how to access our secure site, contact us by e-mail at dpif@finances.gouv.qc.ca.

Check the boxes corresponding to the documents being sent:

- ☐ Application form duly completed and signed
- ☐ Business plan or any other document deemed useful to understand the corporation's planned activities
- ☐ The corporation's constituting documents, including its articles, its certificate of constitution, all documents of amendment and a copy of the shareholder agreement
- ☐ * The corporation's most recent non-consolidated financial statements. If the corporation's first taxation year is not over, attach an audited statement of the opening financial position
- ☐ Detailed organization chart providing the name and title of the position held by each employee
- ☐ Resumes of the corporation's strategic personnel
- ☐ * Letter confirming your registration (or proof of exemption from registration) with the regulatory bodies to which the corporation is subject, if available
- ☐ Copy of the corporation's commercial lease, if available

If the corporation is associated with another corporation, provide the following documents:

- ☐ Organization chart illustrating the structure and share ownership of the corporation. Include all the corporations with which it is associated and indicate the percentage of voting shares held by each one
- ☐ The most recent non-consolidated financial statements of each of the associated corporations

The form duly completed, signed and sent to the Ministère des Finances du Québec is considered the official application.

* You may file an application without financial statements or proof of registration with the regulatory bodies. Please indicate below the date on which you plan to send them to us.

I declare that I have enclosed all the required documents with the application or explained why any of them are missing.

Date (yyyy/mm/dd)

Signature of the person responsible for the application