

"I need tax efficient solutions that don't erode investment returns."

Tax-Efficiency – Unique and Effective solutions from First Asset
In addition to a series of ETFs offering unique opportunities for tax-efficient distributions, our well designed ETFs listed below offer valuable tax efficiencies.



TAX EFFICIENCY

Unique ability to shelter income and minimize investors tax burdens.



DISTRIBUTIONS

Tax efficient distributions through Corporate Class 2.0 structure.



LOW TURNOVER

Lower portfolio turnover inherent in ETFs.

TAX EFFICIENT DISTRIBUTIONS THROUGH FIRST ASSET CORPORATE CLASS 2.0

Corporate Class is changing in 2016, however, the critical feature of tax-efficient distributions to shareholders remains. Distributions to shareholders of First Asset Corporate Class ETFs will only be in the form of Canadian dividends, capital gains or returns of capital (ROC) - all of which are taxed at lower rates than ordinary Canadian or foreign income. The corporate structure minimizes, and in some cases eliminates, taxation of ordinary income.

FIRST ASSET TAX EFFICIENT SOLUTIONS

| Ticker | Fund Name |
|--------|--|
| CSY | First Asset Core Canadian Equity Income ETF |
| FGB | First Asset Short Term Government Bond Index Class ETF |

To learn more about First Asset Corporate Class ETFs please visit:
Firstasset.com/Corporate_Class

FIRST ASSET CORPORATE CLASS ETFs

Investors in First Asset Corporate Class ETFs enjoy the following key benefits:

- Tax-Deferred Switching:** Switching between First Asset Corporate Class ETFs are not considered dividend payers and thus do not trigger a taxable event. This is particularly valuable when switching from a taxable investment to a tax-efficient investment. There is no gain or loss recognition when switching between First Asset Corporate Class ETFs as long as the holding period for the length of time any ETF or other corporate class must be held.
- Tax-Efficient Distributions:** Distributions to shareholders of the Corporate Class ETFs will only be in the form of Canadian dividends, capital gains, or returns of capital (ROC) - all of which are taxed at lower rates than ordinary Canadian or foreign income. The corporate structure minimizes, and in some cases eliminates, taxation of ordinary income. Specifically, the corporation will look to make interest payments and expenses shared with the other classes in the corporation.
- Tax-Deferred Growth:** The deferred switching and tax-efficient distributions mean that the shareholder's investment stays invested and tax gains are not realized until the end of the year. First Asset Corporate Class ETFs take advantage of the power of compounding effectively tax-deferred growth.

FIRST ASSET
EXCHANGE TRADED FUNDS

Contact your First Asset wholesaler:
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