

**Substitute  
Form  
W-8BEN-E  
CDN Entities**  
(Rev. Jan 2025)

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting for Canadian Entities  
(Other than Financial Institutions)**

The Instructions for the Substitute Form W-8BEN-E Canadian Entities are available at  
<https://www.rbcdirectinvesting.com/downloadable-forms.html> under "QI, FATCA and CRS Forms  
(U.S. Internal Revenue Service – IRS – W-8, W9 and more)"

**Do NOT use this form for:**

- Canadian Financial Institutions . . . . . W-8BEN-E or W-8IMY
- Non-Canadian entities . . . . . W-9, W-8BEN-E or W-8IMY
- Partnerships, simple trusts, grantor trusts, or any person acting as an intermediary . . . . . W-8IMY
- Foreign governments, foreign private foundations, and foreign tax-exempt organizations . . . . . W-8EXP
- Disregarded entities and simple or grantor trusts that are hybrid entities claiming treaty benefits . . . . . W-8BEN-E

**Instead, use official IRS Form:**

**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner (Full legal name of the entity as shown on the organizational documents)	<b>2</b> Country of incorporation or organization
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**3** Chapter 3 Status (Entity Type) (Must check one box only):

- ☐ Corporation ☐ Complex trust ☐ Estate

**4** Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town

Province

Postal Code

Country

**5** U.S. taxpayer identification number (TIN), if required

**Part II Claim of Tax Treaty Benefits** (if applicable) (For chapter 3 purposes only.)

**Canadian entities may qualify for reduced withholding on U.S. source income (see Instructions – Appendix B)**

**6** I certify that:

**a** The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**b** The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits identified below (**check only one**; see Instructions – Appendix B and C):

- |  |   |
|--|---|
| <input type="checkbox"/> Government                                  | <input type="checkbox"/> Company that meets the ownership and base erosion test                         |
| <input type="checkbox"/> Tax exempt pension trust or pension fund    | <input type="checkbox"/> Company that meets the derivative benefits test                                |
| <input type="checkbox"/> Other tax exempt organization               | <input type="checkbox"/> Company with an item of income that meets active trade or business test        |
| <input type="checkbox"/> Publicly traded corporation                 | <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received |
| <input type="checkbox"/> Subsidiary of a publicly traded corporation | <input type="checkbox"/> Other (specify Article and paragraph): _____                                   |

**7 Special rates and conditions** (if applicable; see Instructions – Appendix D):

The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_ of the treaty identified on line 5a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

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**Part III Chapter 4 Status – FATCA status pursuant to the Canada-U.S. Intergovernmental Agreement (IGA)**

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Complete ONE of the following sections (8, 9, or 10). By completing the section, you are representing that the entity identified on line 1 qualifies for the classification indicated.

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**8 Account that is not a Financial Account** (see Instructions – Appendix F)

I certify that the entity identified on line 1 is a Canadian entity that is excluded from the definition of a Financial Account under Regulations section 1.1471-5(b)(2) of the U.S. Treasury Regulations **or** under Annex II, Section IV of the Canada-U.S. Intergovernmental Agreement (IGA) **and is (check only one):**

- |  |  |
|--|--|
| <input type="checkbox"/> a Deferred Profit Sharing Plan (DPSP)   | <input type="checkbox"/> an Estate               |
| <input type="checkbox"/> a Registered Pension Plan (RPP)<br>(including an Individual Pension Plan (IPP)) | <input type="checkbox"/> an Escrow (if eligible) |
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**9 Active Non-Financial Foreign Entity (Active NFFE)** (see Instructions – Appendix G for the full definition)

Canadian entities that carry on an active trade or business are generally Active NFFEs. A Canadian “Active NFFE” includes any NFFE that meets any of the following criteria:

- Less than 50% of the entity's gross income for the preceding calendar year or other reporting period is passive, meaning derived from the mere holding of property, such as interest, dividends, rents and royalties, and less than 50% of its assets are held during the preceding calendar year or other reporting period, with the sole purpose of generating passive income;
- A registered charity, or a club, association or arrangement in Canada operated exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes;
- A corporation with shares that regularly trade on an established securities market;
- A government or international organization (or agency thereof).

☐ I certify that the entity identified on line 1 is a Canadian entity that meets the definition of an Active NFFE pursuant to the Canada-U.S. Intergovernmental Agreement (IGA).

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**10 Passive Non-Financial Foreign Entity (Passive NFFE)** (see Instructions – Appendix H)

A Canadian entity will be a Passive NFFE if it is not a Financial Institution, an Active NFFE, or an Account that is not a Financial Account.

Controlling Persons are the individuals who exercise control over an Entity: (see Instructions)

- For a trust, controlling persons include its settlors, trustees, protectors (if any), beneficiaries (or class of beneficiaries) and any other natural persons exercising ultimate effective control over the trust;
- For a corporation or non-corporate entity other than a trust, a Controlling Person is an individual who owns or controls (directly or indirectly) 25% or more of the entity. If there are no individuals that are Controlling Persons, the Controlling Persons of the entity are the natural person(s) who hold the positions of senior managing officials, such as the chief executive officer or the person who performs that function.

For the purposes of identifying Controlling Person(s), “U.S. Person” means an individual who is:

- a U.S. citizen, including those with dual citizenship; **or**
- a U.S. resident, including a lawful permanent resident (green card holder) and an individual who meets the substantial presence test

☐ I certify that:

- the entity identified on line 1 is a Canadian entity that is not a Financial Institution and is not certifying its status as an Active NFFE;
- the Name and Address of all Controlling Persons of the entity have been listed in Part IV;
- the U.S. TIN has been provided for each U.S. Person.

**If the box above is checked, complete Part IV, the Controlling Persons Statement.**

## Part IV Controlling Persons Statement

**Complete this section only if the entity identified on line 1 is a Passive NFFE.**

Additional Controlling Persons may be listed on a statement and attached to the form. (Either a photocopy of Part IV or a separate statement is acceptable.)

[illegible]

## Part V Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under the penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

**I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.**

**The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your Chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.**

**Sign Here**



Signature of individual authorized to sign for beneficial owner

Date (MM-DD-YYYY)

**Print Name**



**I certify that I have the capacity to sign for the entity identified on line 1 of this form.**

### This section may be used for entities that require multiple signatures.



Signature of individual authorized to sign for beneficial owner

Date (MM-DD-YYYY)



Print name

**I certify that I have the capacity to sign for the entity identified on line 1 of this form.**



Signature of individual authorized to sign for beneficial owner

Date (MM-DD-YYYY)



Print name

**I certify that I have the capacity to sign for the entity identified on line 1 of this form.**

## AFFIDAVIT OF UNCHANGED STATUS

I declare that all the information and certifications contained herein have been true and correct and remained the same and unchanged since January 1 of the current year or the account opening date, whichever is later. (If any information on the form has changed since January 1 of the current year or the account opening date, whichever is later, please complete a separate affidavit.)

**Under penalties of perjury, I declare that the above certification is, to the best of my knowledge and belief, true, correct and complete**

**Sign Here**



Signature of individual authorized to sign for beneficial owner

Date (MM-DD-YYYY)



Signature of individual authorized to sign for beneficial owner

Date (MM-DD-YYYY)



Signature of individual authorized to sign for beneficial owner

Date (MM-DD-YYYY)