

Form W-8IMY – Form Completion Guide for Canadian Active and Passive NFFEs

Including instructions for completing:

- **Form W-8IMY**
- **Canadian IGA Certification Form – Active NFFEs**
- **Canadian IGA Certification Form – Passive NFFEs**
- **Withholding Statement**

(To be used in conjunction with the IRS Instructions for Form W-8IMY available at www.irs.gov/formw8imy)

Part I: Identification of Entity

<p>1. Mandatory - Enter the full legal name of the entity as shown on the organizational documents</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #f2f2f2;">Part I Identification of Entity</th> </tr> </thead> <tbody> <tr> <td style="width: 70%; padding: 2px;">1 Name of organization that is acting as intermediary</td> <td style="width: 30%; padding: 2px;">2 Country of incorporation or organization</td> </tr> <tr> <td colspan="2" style="padding: 2px;">3 Name of disregarded entity (if applicable), see instructions</td> </tr> <tr> <td colspan="2" style="padding: 2px;"> 4 Chapter 3 Status (entity type) (Must check one box only.): <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> QI (including a QDD). Complete Part III.</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Withholding foreign trust. Complete Part VII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Nonqualified intermediary. Complete Part IV.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Territory financial institution. Complete Part V.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> U.S. branch. Complete Part VI.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Withholding foreign partnership. Complete Part VII.</td> <td style="border: none;"></td> </tr> </table> </td> </tr> </tbody> </table>	Part I Identification of Entity		1 Name of organization that is acting as intermediary	2 Country of incorporation or organization	3 Name of disregarded entity (if applicable), see instructions		4 Chapter 3 Status (entity type) (Must check one box only.): <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> QI (including a QDD). Complete Part III.</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Withholding foreign trust. Complete Part VII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Nonqualified intermediary. Complete Part IV.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Territory financial institution. Complete Part V.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> U.S. branch. Complete Part VI.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Withholding foreign partnership. Complete Part VII.</td> <td style="border: none;"></td> </tr> </table>		<input type="checkbox"/> QI (including a QDD). Complete Part III.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII.	<input type="checkbox"/> Nonqualified intermediary. Complete Part IV.	<input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII.	<input type="checkbox"/> Territory financial institution. Complete Part V.	<input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII.	<input type="checkbox"/> U.S. branch. Complete Part VI.	<input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.	<input type="checkbox"/> Withholding foreign partnership. Complete Part VII.	
Part I Identification of Entity																			
1 Name of organization that is acting as intermediary		2 Country of incorporation or organization																	
3 Name of disregarded entity (if applicable), see instructions																			
4 Chapter 3 Status (entity type) (Must check one box only.): <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> QI (including a QDD). Complete Part III.</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Withholding foreign trust. Complete Part VII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Nonqualified intermediary. Complete Part IV.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Territory financial institution. Complete Part V.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> U.S. branch. Complete Part VI.</td> <td style="border: none;"><input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Withholding foreign partnership. Complete Part VII.</td> <td style="border: none;"></td> </tr> </table>		<input type="checkbox"/> QI (including a QDD). Complete Part III.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII.	<input type="checkbox"/> Nonqualified intermediary. Complete Part IV.	<input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII.	<input type="checkbox"/> Territory financial institution. Complete Part V.	<input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII.	<input type="checkbox"/> U.S. branch. Complete Part VI.	<input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.	<input type="checkbox"/> Withholding foreign partnership. Complete Part VII.									
<input type="checkbox"/> QI (including a QDD). Complete Part III.	<input type="checkbox"/> Withholding foreign trust. Complete Part VII.																		
<input type="checkbox"/> Nonqualified intermediary. Complete Part IV.	<input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VIII.																		
<input type="checkbox"/> Territory financial institution. Complete Part V.	<input type="checkbox"/> Nonwithholding foreign simple trust. Complete Part VIII.																		
<input type="checkbox"/> U.S. branch. Complete Part VI.	<input type="checkbox"/> Nonwithholding foreign grantor trust. Complete Part VIII.																		
<input type="checkbox"/> Withholding foreign partnership. Complete Part VII.																			
<p>2. Mandatory - Enter the entity's country of incorporation or organization. Do not abbreviate.</p>																			
<p>3. Required only if the entity completing the form is a disregarded entity. See IRS instructions for further details.</p>																			
<p>4. Mandatory - Check the box that represents the type of the entity under U.S. tax principles. (Select only one.) Complete one of Parts III to VIII as indicated. See IRS instructions for more information</p>																			

Part I: Identification of Entity (continued)

5. Mandatory - Check the box that represents the **Chapter 4 (FATCA) status** of the entity identified on line 1 (Active NFFE or Passive NFFE).

If the entity is not an Active NFFE or Passive NFFE, please use the Form W-8IMY Completion Guide for Canadian Financial Institutions and Non-Canadian Entities.

Do not complete Part XXVI or XXVII. Instead, complete the IGA Certification Form for Canadian Entities.

6. Mandatory - Enter the permanent residence address of the entity (the physical location or the registered address indicated on the organizational documents)

Must be consistent with line 2.

7. Optional

<p>5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.) (Must check one box only.):</p> <p><input type="checkbox"/> Nonparticipating foreign financial institution (FFI) (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). Complete Part IX (if applicable).</p> <p><input type="checkbox"/> Participating FFI.</p> <p><input type="checkbox"/> Reporting Model 1 FFI.</p> <p><input type="checkbox"/> Reporting Model 2 FFI.</p> <p><input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XIX).</p> <p><input type="checkbox"/> Territory financial institution. Complete Part V.</p> <p><input type="checkbox"/> Sponsored FFI (other than a certified deemed-compliant sponsored, closely held investment vehicle). Complete Part X.</p> <p><input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part XII.</p> <p><input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part XIII.</p> <p><input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part XIV.</p> <p><input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part XV.</p> <p><input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part XVI.</p> <p><input type="checkbox"/> Owner-documented FFI. Complete Part XI.</p> <p><input type="checkbox"/> Restricted distributor. Complete Part XVII.</p> <p><input type="checkbox"/> Foreign central bank of issue. Complete Part XVIII.</p> <p><input type="checkbox"/> Nonreporting IGA FFI. Complete Part XIX.</p> <p><input type="checkbox"/> Exempt retirement plans. Complete Part XX.</p> <p><input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XXI.</p> <p><input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XXII.</p> <p><input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XXIII.</p> <p><input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIV.</p> <p><input type="checkbox"/> Excepted territory NFFE. Complete Part XXV.</p> <p><input type="checkbox"/> Active NFFE. Complete Part XXVI.</p> <p><input type="checkbox"/> Passive NFFE. Complete Part XXVII.</p> <p><input type="checkbox"/> Direct reporting NFFE.</p> <p><input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.</p>			
<p>6 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).</p> <table border="1"> <tr> <td>City or town, state or province. Include postal code where appropriate.</td> <td>Country</td> </tr> </table>		City or town, state or province. Include postal code where appropriate.	Country
City or town, state or province. Include postal code where appropriate.	Country		
<p>7 Mailing address (if different from above)</p> <table border="1"> <tr> <td>City or town, state or province. Include postal code where appropriate.</td> <td>Country</td> </tr> </table>		City or town, state or province. Include postal code where appropriate.	Country
City or town, state or province. Include postal code where appropriate.	Country		

Part I: Identification of Entity (continued)

8	U.S. taxpayer identification number, if required ▶	_____
	<input type="checkbox"/> QI-EIN <input type="checkbox"/> WP-EIN <input type="checkbox"/> WT-EIN <input type="checkbox"/> EIN	
9	GIIN (if applicable)	_____
10	Reference number(s) (see instructions)	_____

8. Required if Chapter 3 status on line 4 is:

- QI (including a QDD)
 - Check box for QI-EIN and provide QI-EIN
- Withholding Foreign Partnership
 - Check box for WP-EIN and provide WP-EIN
- Withholding Foreign Trust
 - Check box for WT-EIN and provide WT-EIN
- U.S. Branch **or** Territory Financial Institution that agrees to be treated as a U.S. person
 - Check box for EIN and provide EIN

Please refer to IRS instructions for other entity types require to provide an EIN.

9. Generally not applicable for Canadian Active or Passive NFFEs.

10. Optional

Part II: Disregarded Entity or Branch Receiving Payment

If the entity is a **Disregarded Entity** or **Branch Receiving Payment**, please use the Form W-8IMY Completion Guide for Canadian Financial Institutions and Non-Canadian Entities.

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. Do not complete Part II for QDD branches. See instructions.)	
11	Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment. <input type="checkbox"/> Branch treated as nonparticipating FFI Reporting Model 1 FFI. <input type="checkbox"/> U.S. Branch. <input type="checkbox"/> Participating FFI Reporting Model 2 FFI.
12	Address of branch (street, apt. or suite no., postal route). Do not use a P.O. box or in-care-of address (other than a registered address). City or town, state or province. Include postal code where appropriate. Country
13	GIIN (if any) ▶

Part III: Qualified Intermediary

IF “**QI (including a QDD)**” was selected on line 4:

- **Box 14 must be CHECKED**
- Check boxes **15a-g**, as applicable. Do not check boxes **15a-g** if you are acting in a Qualified Derivatives Dealer capacity.
- Check boxes **16a-b** if you are acting in a Qualified Derivatives Dealer capacity.

Part III Qualified Intermediary

All Qualified Intermediaries

14 I certify that the entity identified in Part I (or branch, if relevant):

- Is a QI with respect to the accounts identified on line 10 or in a withholding statement associated with this form (as required) that is one or more of the following:
 - (i) not acting for its own account;
 - (ii) a QDD receiving payments on underlying securities and/or potential section 871(m) transactions;
 - (iii) a QI assuming primary withholding responsibility for payments of substitute interest, as permitted by the QI Agreement.
- Has provided or will provide a withholding statement (as required) for purposes of chapters 3 and 4 that is subject to the certifications made on this form.

Qualified Intermediaries not Acting as Qualified Derivatives Dealers (check all that apply)

15a I certify that the entity identified in Part I of this form assumes primary withholding responsibility for purposes of chapters 3 and 4 for each account identified on a withholding statement attached to this form (or, if no withholding statement is attached to this form, for all accounts).

b I certify that the entity identified in Part I of this form assumes primary Form 1099 reporting and backup withholding responsibility or reporting responsibility as a participating FFI or registered deemed-compliant FFI with respect to accounts that it maintains that are held by specified U.S. persons as permitted under Regulations sections 1.6049-4(c)(4)(i) or (c)(4)(ii) in lieu of Form 1099 reporting for each account identified on a withholding statement attached to this form (or, if no withholding statement is attached to this form, for all accounts).

c I certify that the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.

d (Complete only to the extent the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.) If the entity identified in Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form, I certify that the entity meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in such a withholding rate pool.

e (Complete only to the extent the entity identified in Part I of this form does not assume primary Form 1099 reporting and backup withholding responsibility.) If the entity identified in Part I of this form has allocated or will allocate a portion of a payment to a chapter 4 withholding rate pool of U.S. payees on a withholding statement associated with this form, to the extent the U.S. payees are account holders of an intermediary or flow-through entity receiving a payment from the entity, I certify that the entity has obtained, or will obtain, documentation sufficient to establish each such intermediary or flow-through entity status as a participating FFI, registered deemed-compliant FFI, or FFI that is a QI.

f I certify that the entity identified in Part I of this form is acting as a qualified securities lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

g I certify that the entity identified in Part I of this form assumes primary withholding responsibility for purposes of chapters 3 and 4 and primary Form 1099 reporting and backup withholding responsibility for all payments of substitute interest associated with this form, as permitted by the QI Agreement.

Qualified Derivatives Dealers

16a I certify that each QDD identified in Part I of this form or on a withholding statement associated with this form meets the requirements to act as a QDD and assumes primary withholding and reporting responsibilities under chapters 3, 4, and 61 and section 3406 with respect to any payments it makes with respect to potential section 871(m) transactions.

b Entity classification of QDD:

Corporation Partnership Disregarded Entity

If box **15a and/or b** was checked, a withholding statement may be attached to this form.

If box **15b** was checked, do not check boxes **15c-f**.

If box **15c** was checked, a withholding statement must be attached.

If box **15c** was checked, box **15d or e** must be checked.

If box **16a** was checked, a withholding statement may be attached and **16b** must be completed.

Part IV: Nonqualified Intermediary

IF “**Nonqualified intermediary**” was selected on line 4:

- **Box 17a must be CHECKED**
- Check boxes **17b-d**, as applicable.
- Choose all that apply.

If box **17b** was checked:

- A withholding statement must be attached and
- W-Forms from each underlying beneficial owner must be provided

If box **17c or d** was checked, a withholding statement must be attached

Part IV Nonqualified Intermediary	
Check all that apply.	
17a	<input type="checkbox"/> (All nonqualified intermediaries and QIs that are not acting in their capacity as such check here.) I certify that the entity identified in Part I of this form is not acting as a qualified intermediary with respect to each account(s) for which this form is provided and is not acting for its own account.
b	<input type="checkbox"/> I certify that the entity identified in Part I of this form is using this form to transmit withholding certificates and/or other documentation and has provided, or will provide, a withholding statement, as required.
c	<input type="checkbox"/> I certify that the entity identified in Part I of this form meets the requirements of Regulations section 1.6049-4(c)(4)(iii) with respect to any account holder of an account it maintains that is included in a withholding rate pool of U.S. payees provided on a withholding statement associated with this form.
d	<input type="checkbox"/> I certify that the entity identified in Part I of this form is acting as a qualified securities lender with respect to payments associated with this form that are U.S. source substitute dividends received from the withholding agent.

Part V: Territory Financial Institution

If the entity is a **Territory Financial Institution**, please use the Form W-8IMY Completion Guide for Canadian Financial Institutions and Non-Canadian Entities.

Part V Territory Financial Institution	
18a	<input type="checkbox"/> I certify that the entity identified in Part I is a financial institution (other than an investment entity that is not also a depository institution, custodial institution, or specified insurance company) that is incorporated or organized under the laws of a possession of the United States.
Check box 18b or 18c, whichever applies.	
b	<input type="checkbox"/> I further certify that the entity identified in Part I is a U.S. person for purposes of Chapters 3 and 4 with respect to all payments associated with this withholding certificate.
c	<input type="checkbox"/> I further certify that the entity identified in Part I: <ul style="list-style-type: none"> • Is using this form to transmit withholding certificates and/or other documentation for the persons for whom it receives a payment; and • Has provided or will provide a withholding statement, as required.

Part VI: Certain U.S. Branches

If the entity is a **U.S. Branch**, please use the Form W-8IMY Completion Guide for Canadian Financial Institutions and Non-Canadian Entities.

Part VI Certain U.S. Branches	
19a	<input type="checkbox"/> I certify that the entity identified in Part I is receiving payments that are not effectively connected with the conduct of a trade or business in the United States.
Check box 19b or 19c, whichever applies.	
b	<input type="checkbox"/> I certify that the entity identified in Part I is a U.S. branch of a foreign bank, insurance company, or other financial institution that is using this form as a withholding agent in accordance with Regulations section 1.1441-1(b)(2)(iv)(A) that is using this form as a withholding agent in accordance with its agreement with the withholding agent to be treated as a U.S. person with respect to any payment associated with this withholding certificate.
c	<input type="checkbox"/> I certify that the entity identified in Part I: <ul style="list-style-type: none"> • Is using this form to transmit withholding certificates and/or other documentation for the persons for whom the branch receives a payment; • Has provided or will provide a withholding statement, as required; and • In the case of a withholdable payment, is applying the rules described in Regulations section 1.1471-4(d)(2)(iii)(C).

NOT APPLICABLE

Part VII: Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)

IF “**Withholding foreign partnership**” or “**Withholding foreign trust**” was selected on line 4:

- **Box 20 must be CHECKED**
- WP-EIN or WT-EIN must be entered on line 8

Part VII Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)	
20	<input type="checkbox"/> I certify that the entity identified in Part I is a withholding foreign partnership or a withholding foreign trust that is compliant with the terms of its WP or WT agreement.

Part VIII: Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

IF “Nonwithholding foreign partnership” or “Nonwithholding foreign simple trust” or “Nonwithholding foreign grantor trust” was selected on line 4:

- Check box **21a** and/or **21b**, as applicable

If box **21a** was checked:

- A withholding statement must be attached and
- W-Forms from each underlying beneficial owner must be provided

Part VIII Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

Check all that apply.

21a I certify that the entity identified in Part I:

- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and is providing this form for payments that are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States; and
- Is using this form to transmit withholding certificates and/or other documentation and has provided or will provide a withholding statement, as required for purposes of chapters 3 and 4, that is subject to the certifications made on this form.

b I certify that the entity identified in Part I is a foreign partnership that is a partner in a lower-tier partnership and is providing this Form W-8IMY for purposes of section 1446.



Part IX to Part XXVIII are not applicable to Canadian entities that are Active or Passive NFFEs. Instead, complete the IGA Certification Form for Canadian Entities

Part XXIX: Certification

Sign and date the form

Part XXIX 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. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the amounts for which I am providing this form.

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

Sign Here

Signature of authorized official

Print Name

Date (MM-DD-YYYY)

Canadian IGA Certification Form for Active NFFEs – Form Completion Guide

Mandatory - Enter the full legal name of the entity as shown on the organizational documents

This certification has been completed by (entity name) → _____ in order for RBC Dominion Securities Inc. to meet its due diligence requirements as a Registered Deemed Compliant FFI under the Intergovernmental Agreement (IGA) between the United States and Canada.

I certify that the entity as identified in Part I of the attached Form W-8BEN-E OR W-8IMY is a Canadian entity that is not a Canadian Financial Institution pursuant to the IGA between the United States and Canada and is certifying its status as an Active NFFE pursuant to the IGA between the United States and Canada that meets one of the categories of Active NFFE indicated below.

Check the box that applies to the entity identified above.
Check only one box.

Check the ONE category that applies to the Active NFFE (only check one box):

- Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.
- The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market.
- The NFFE is the Canadian government, a political subdivision of such government (which, for the avoidance of doubt, includes a province, territory, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, an international organization, the Bank of Canada, or an Entity wholly owned by one or more of the foregoing.
- Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.
- The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE.
- The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution.
- The NFFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution.
- The NFFE is an “excepted NFFE” (see Appendix A for definition) as described in relevant U.S. Treasury Regulations.
- The NFFE meets all of the following requirements:
 - 1) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural

Sign and date the form

Signature of individual authorized to sign for the entity

Date (MM/DD/YYYY)

Canadian IGA Certification Form for Passive NFFEs – Form Completion Guide

Mandatory - Enter the full legal name of the entity as shown on the organizational documents

This certification has been completed by (entity name) _____ in order for RBC Dominion Securities Inc. to meet its due diligence requirements as a Registered Deemed Compliant FFI under the Intergovernmental Agreement (IGA) between the United States and Canada.

I certify that the entity identified in Part I of the attached Form W-8BEN-E OR W-8IMY:

- Is a Canadian entity that is not a Canadian Financial Institution pursuant to the IGA between the United States and Canada and is not certifying its status as an Active NFFE;
- Meets the requirements to be considered a Passive NFFE pursuant to the IGA between the United States and Canada;
- AND**
- Has provided, in the table below, the U.S. TIN of each Controlling Person of the NFFE that is a U.S. Person, as required.

Enter details of all Controlling Persons

- Full Name of all Controlling Persons (The name of any U.S. Persons must match the name on their U.S. tax return.)
- Permanent Address - Enter the permanent residence address of each individual including the postal code.
- If a U.S. Person, enter "Yes", if not, Enter "No"
- If a U.S. Person, enter the SSN or ITIN

Controlling Persons are the individuals who exercise control over an Entity:

- For a trust, a Controlling Person means the settlor, the trustees, the protector (if any) and any known beneficiaries
- For a corporation or non-corporate entity other than a trust, a Controlling Person is an individual who owns or controls (directly or indirectly) 10% or more of the entity.
- If there are **no** individuals that are Controlling Persons, a Director or Senior Official of the entity will be treated as the controlling person.

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.

Name	Permanent Residence Address (including postal code)	U.S. Person (Yes or No)	U.S. SSN or ITIN (Mandatory if U.S. Person)

Sign and date the form

Signature of individual authorized to sign for the entity _____ Date _____

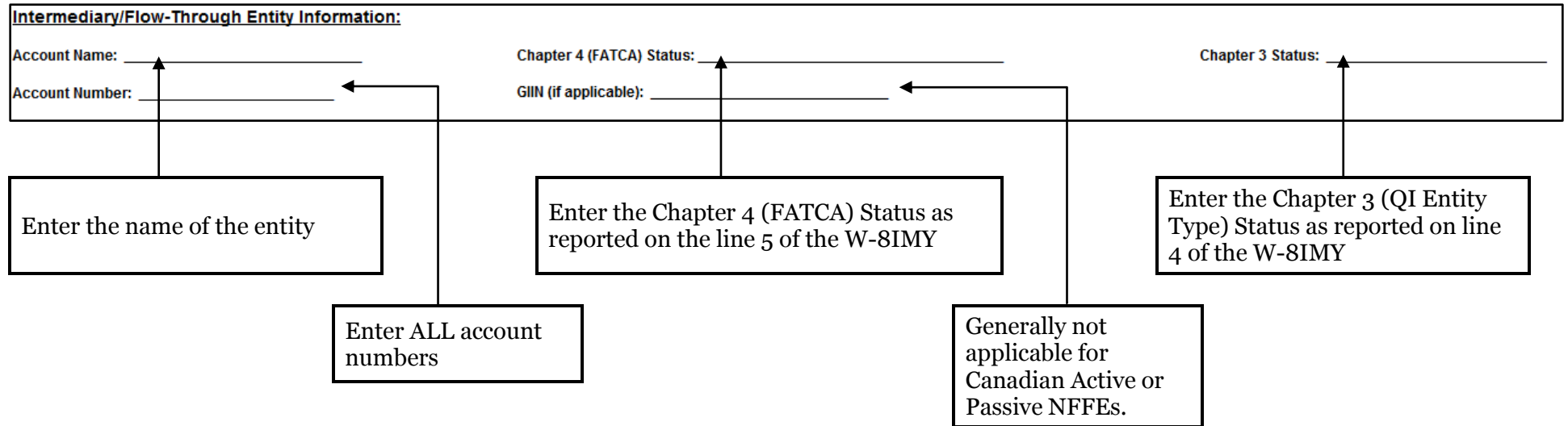
Withholding Statement Completion Guide

In general, a withholding statement summarizes information about the owners of the income of an account under U.S. Tax Regulations and is used to determine the withholding tax rate to be charged for the account.

Each owner identified on the form must complete a W-Form which should be submitted with the withholding statement.

More information about the withholding statement can be found in the IRS Instructions for Form W-8IMY available at www.irs.gov/formw8imy

Entity Information



Payee Specific Allocations

Form W-8IMY – Form Completion Guide for Canadian Active and Passive NFFEs

Name & Complete Permanent Address of Payee	US Taxpayer Identification Number or Foreign TIN (if required) *(see Note 2)	Payee type (only applies to non-U.S. persons): -Beneficial owner -Intermediary -Flow-through entity -US Branch -Territory FI	US/Non-US Status - US Exempt Recipient - US non-exempt recipient - Foreign person	Chapter 4 (FATCA) Status	GIIN (for entities, if applicable)	Type of Documentation provided (e.g., W-8BEN, W-8BEN-E, W-9, documentary evidence)	Income Allocation Percentage (%) *(see Note 3)	Country of residence for tax purposes	Special Treaty Rates (i.e. for registered charities, RRSP, pension plans) *(see Note 4)
--	--	---	--	--------------------------	------------------------------------	--	--	---------------------------------------	---

Enter details of **ALL** beneficial owners who earn income from the entity:

- Full Name – The name of any U.S Persons must match the name on their U.S tax return.
- Permanent Address - Enter the permanent residence address of each individual including the country and postal code.

Applicable to non-U.S. persons.

- If U.S. person, leave blank.
- If grantor, partner or beneficiary, enter Beneficial Owner.
- Otherwise enter Intermediary, Flow-through, U.S. Branch, or Territory FI, as applicable

- If non-U.S. person:
 - Enter Individual
 - Or for an entity, enter the Chapter 4 status (FATCA status) from the W-form
- If U.S. person:
 - If individual, enter U.S. Person
 - If entity and FATCA exemption code is blank on W-9 form, enter FATCA Non-Exempt
 - If entity and FATCA exemption code is populated on W-9 form, enter FATCA Exempt

- For U.S. individuals and entities, enter W-9
- For Non-U.S. individuals, enter W-8BEN
- For Non-U.S. Entities – Enter applicable W-8 Form – W-8BEN-E, W-8EXP, W-8ECI, W-8IMY
- If W-8IMY, must also submit withholding statement and W-Forms from underlying owners

If a U.S. Person (individual or entity) enter **U.S.** regardless of country of residence

Enter the SSN, ITIN or EIN as applicable, otherwise leave blank.

- Enter U.S. exempt recipient if exempt payee code is populated on W9.
- Enter U.S. non-exempt recipient if exempt payee code is blank on W9.
- Enter Foreign person if non-U.S. (one of the W8 forms has been completed)

Enter the GIIN of the entity, if applicable.

Enter the % ownership of income.

Clearly state the treaty article for which exemption is being claimed.

Chapter 4 Withholding Rate Pool Allocations

This section is not applicable to Canadian Active and Passive NFFEs and should be left blank.

FATCA Withholding Pool Type	Income Allocation Percentage (see Note 3)	Where payee pool applies, check box if U.S. payee pool is allowed (see Note 5)
Recalcitrant Pool - Passive NFFEs		N/A
Recalcitrant Pool - U.S. Person		
Recalcitrant Pool - U.S. Indicia		
Recalcitrant Pool - No U.S. Indicia		
Recalcitrant Pool - Dormant Accounts		
Nonparticipating FFI Pool		
U.S. Payee Pool		

NOT APPLICABLE

Certification

Must be signed and dated by an authorized official

Signature: _____

Date: _____