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](http://www.irs.gov/formw8imy))

Part I: Identification of Entity

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

2. **Mandatory** - Enter the entity’s country of incorporation or organization. Do not abbreviate.

3. **Required** only if the entity completing the form is a disregarded entity. See IRS instructions for further details.

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.

<table>
<thead>
<tr>
<th>Part I</th>
<th>Identification of Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of organization that is acting as intermediary</td>
</tr>
<tr>
<td>2</td>
<td>Country of incorporation or organization</td>
</tr>
<tr>
<td>3</td>
<td>Name of disregarded entity (if applicable), see instructions</td>
</tr>
<tr>
<td>4</td>
<td>Chapter 3 Status (entity type) (Must check one box only):</td>
</tr>
<tr>
<td></td>
<td>- QI (including a QDD). Complete Part III.</td>
</tr>
<tr>
<td></td>
<td>- Nonqualified intermediary. Complete Part IV.</td>
</tr>
<tr>
<td></td>
<td>- Territory financial institution. Complete Part V.</td>
</tr>
<tr>
<td></td>
<td>- U.S. branch. Complete Part VI.</td>
</tr>
<tr>
<td></td>
<td>- Withholding foreign partnership. Complete Part VII.</td>
</tr>
<tr>
<td></td>
<td>- Withholding foreign trust. Complete Part VII.</td>
</tr>
<tr>
<td></td>
<td>- Nonwithholding foreign partnership. Complete Part VIII.</td>
</tr>
<tr>
<td></td>
<td>- Nonwithholding foreign simple trust. Complete Part VIII.</td>
</tr>
<tr>
<td></td>
<td>- Nonwithholding foreign grantor trust. Complete Part VIII.</td>
</tr>
</tbody>
</table>
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
Part I: Identification of Entity (continued)

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 NFFE.

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 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.

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 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 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](image)

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)](image)
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 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
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 __________________________ 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 ONE category that applies to the Active NFFE (only check one box):

☐ Less than 50% of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% 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 quality 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...
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.

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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Permanent Residence Address (including postal code)</th>
<th>U.S. Person (Yes or No)</th>
<th>U.S. SSN or ITIN (Mandatory if U.S. Person)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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](http://www.irs.gov/formw8imy)

Entity Information

<table>
<thead>
<tr>
<th>Entity Information:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Name:</td>
</tr>
<tr>
<td>Account Number:</td>
</tr>
<tr>
<td>GIN (if applicable):</td>
</tr>
</tbody>
</table>

Enter the name of the entity

Enter the Chapter 4 (FATCA) Status as reported on the line 5 of the W-8IMY

Enter the Chapter 3 (QI Entity Type) Status as reported on line 4 of the W-8IMY

Enter ALL account numbers

Generally not applicable for Canadian Active or Passive NFFEs.

Payee Specific Allocations
**Form W-8IMY – Form Completion Guide for Canadian Active and Passive NFFEs**

<table>
<thead>
<tr>
<th>Name &amp; Complete Permanent Address of Payee</th>
<th>US Taxpayer Identification Number or Foreign TIN (if required) <em>(see Note 2)</em></th>
<th>Payee type (only applies to non-U.S. persons):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>- Beneficial owner</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Intermediary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Flow-through entity</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- US Branch</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Foreign person</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- US non-exempt recipient</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- US Exempt recipient</td>
</tr>
</tbody>
</table>

### Chapter 4 (FATCA) Status

<table>
<thead>
<tr>
<th>GIIN (for entities, if applicable)</th>
<th>Type of Documentation provided (e.g., W-8BEN, W-8BEN-E, W-9, documentary evidence)</th>
<th>Income Allocation Percentage (%) <em>(see Note 3)</em></th>
<th>Country of residence for tax purposes</th>
<th>Special Treaty Rates (i.e., for registered charities, RRSP, pension plans) <em>(see Note 4)</em></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

**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 entity, U.S. Branch, or Territory FIs, 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

**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.**

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

**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.

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

Certification

Must be signed and dated by an authorized official

Signature:

Date: