

This form serves as a guide to establish the CRS-FATCA classification and residence(s) for tax purposes of an entity as defined as per the *Canadian Income Tax Act* ("ITA") and provides the requirements on the documents or forms to be obtained in order to certify the client's status. Depending on the CRS-FATCA status established for the entity named in this form, it may also be used to collect the information on the beneficial owners who own or control the said entity.

The US "Foreign Account Tax Compliance Act" ("FATCA") and the international "Common Reporting Standard" ("CRS") whose principles have been incorporated into the ITA aim to counter tax evasion by requiring financial institutions to exchange tax information internationally. In order to comply with these regulatory requirements, National Bank of Canada and its subsidiaries (the "Bank") are required to establish the classification and the status, as the case may be, of the entity that holds the account with the Bank.

**INFORMATION ON THE ENTITY**

Entity name

Address of main place of business (No. and street, city, province, postal code and country)

**SECTION 1: COUNTRY OF RESIDENCE FOR TAX PURPOSES – MANDATORY SECTION**

What is(are) the country(ies) of residence of the entity for tax purposes:

Select all options that apply

**Canada** CRA Business Number (BN) (15 characters) or trust number:

**United States\***

Indicate the U.S. Employer Identification Number (EIN)

EIN: \_\_\_\_\_

**Other**

If you ticked this box, provide the entity's countries of residence for tax purposes and taxpayer identification numbers (TINs) in the table below.

#	Country of residence for tax purposes	TIN	Reason If you do not provide a TIN, please provide the reason by choosing option A, B or C
1			
2			
3			

**Reason A:** The entity will request a TIN or has already requested one but has not yet received it. If it has not been requested yet, the entity has 90 days to apply for it and 15 days after it has received it to provide it to its financial institution.

**Reason B:** The entity is a resident for tax purposes of a country that does not issue a TIN (excluding the United States).

**Reason C:** The entity has a TIN, but the representative does not have it on hand. The representative will provide it within a 15-day period from the date hereof.

\*If you ticked "United States", please complete the questions for "U.S. Person" in section 2.1. If you did not tick "United States", please complete the questions for "non-U.S. Person" in section 2.2.

---

**SECTION 2: FATCA STATUS – MANDATORY SECTION**

---

**2.1 Please select the classification pertaining to the U.S. Person**

See Appendix B for definition of U.S. Person

**Specified U.S. Person**

**Non-specified U.S. Person**

Indicate the exemption code \_\_\_\_\_

See Appendix A for the list of FATCA exemption codes for the "Non-Specified U.S. Person" group (codes 401 to 413)

Please continue with Section 3 to confirm your status under CRS regulations

---

**2.2 Please select the classification pertaining to the non-U.S. Person**

---

**Is the Entity a financial institution?**

**YES** If yes, indicate the:

**Status Code – Financial Institution**

See Appendix A for the list of exemption codes for the "Non-U.S. Financial Institution" group (codes 501 to 507) \_\_\_\_\_

**Global Intermediary Identification Number (GIIN)**

Refer to Appendix A, depending on the status code applicable, for the required documentation to be completed. \_\_\_\_\_

Please continue with Section 3 to confirm your status under CRS regulations

**NO**

Please continue to the next question

---

**Is the Entity on the list of exempted entities?**

---

**YES** If yes, indicate the:

**Status Code – Exempt Entity:**

See Appendix A for the list of exemption codes for the "Exempted non-U.S. Person" group (codes 601 to 604) \_\_\_\_\_

Please continue with Section 3 to confirm your status under CRS regulations

**NO**

Please continue to the next question

---

**Is the Entity an active or passive non-financial entity?**

---

See Appendix B for definitions of "Passive Income," "Active Non-Financial Entity" and "Passive Non-Financial Entity"

**Active non-financial Entity**

**Passive non-financial Entity - please also complete Section 4**

Please continue with Section 3 to confirm your status under CRS regulations

---

**SECTION 3: CRS STATUS – MANDATORY SECTION**

---

**Please confirm the CRS status of the Entity**

Please refer to Appendix A for the CRS status that corresponds to the FATCA status selected in Section 2

**Financial institution**

See the definition of a "Financial institution" in Appendix B

**Active non-financial Entity**

See the definition of an "Active non-financial entity" in Appendix B

**Passive non-financial Entity - please also complete Section 4**

See the definition of a "Passive non-financial entity" in Appendix B

Please continue to Section 5

## SECTION 4: RELATED PARTIES WITH CONTROL OF THE PASSIVE NON-FINANCIAL ENTITY

Indicate all countries of residence for income tax purposes (including Canada) and social insurance numbers (SINs) and/or taxpayer identification numbers (TINs) as applicable, for related parties in the table below. In the event that the related party has more than one country of residence for tax purposes, repeat the NAME and ADDRESS as many times as necessary.

Type of related parties to be documented		
Trusts	Entities other than a trust	
	Person with control of more than 25% of the Entity	If no person has control of more than 25% of the Entity
All: - Trustees - Beneficiaries - Settlers	All beneficial owners of more than 25% OR partners with more than 25%	Senior director OR main partner, as applicable

#	First name and last name	Address	Type of related party (see table above)
1			
2			
3			
4			
5			

#	Country of residence for tax purposes	Date of birth	TIN (SIN in Canada)	Reason If you do not provide a TIN/SIN for a specific country, please provide the reason by choosing option A, B, C or D
1				
2				
3				
4				
5				

### Reason for not providing a TIN or SIN

**Reason A:** I will or I have already requested it, but I have not yet received it. If I have not yet requested one, I have 90 days to apply for it and 15 days after I receive it to provide it to my financial institution.

**Reason B:** I am a resident for tax purposes of a country that does not issue a TIN to its residents (excluding the United States).

**Reason C:** I have it, but not on hand. I will provide it within a 15-day period from the date hereof.

**Reason D:** I refuse to provide it, as required as per Part XVIII and/or XIX of the *Income Tax Act*.

**Important notice:** If the reason for not providing the taxpayer identification number is A, C or D as per Part XVIII and/or XIX of the *Income Tax Act*, I understand that my financial institution must declare me a U.S. resident for income tax purposes or a resident of any other country for which foreign residency indicia are detected and I may be subject to penalties from CRA as a result of my failure to provide this information. I agree to assume any liability directly or indirectly related to this situation.

## SECTION 5: ATTESTATION – MANDATORY SECTION

The Entity certifies that the information provided in this CRS-FATCA self-certification regarding the Entity and, as applicable, its related parties regarding the residence for tax purposes is accurate and complete. Moreover, the Entity agrees to inform its financial institution of any change in circumstances that result in that information becoming incomplete or inaccurate no later than 30 days after such a change.

The Entity authorizes National Bank of Canada, its subsidiaries and affiliated companies to exchange this information between them for risk management purposes, to update the Entity's profile and for legal and regulatory compliance purposes.

### The authorized representatives certify that they have the capacity to sign for the Entity.

_____ Date (YYYY MM DD)	_____ Signature	_____ Date (YYYY MM DD)	_____ Signature
	_____ Authorized representative (block letters)		_____ Authorized representative (block letters)
_____ Date (YYYY MM DD)	_____ Signature	_____ Date (YYYY MM DD)	_____ Signature
	_____ Authorized representative (block letters)		_____ Authorized representative (block letters)

## APPENDIX A – CRS-FATCA STATUS OF ENTITIES

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	Corresponding CRS STATUS	REQUIRED DOCUMENTATION
300	<b>Specified U.S. Person (entity)</b>	Means an entity that is a U.S. Person (see Appendix B for definition) and is not described under codes 401 to 413 below.	<b>Specified U.S. Person (entity)</b>	Based on the answers provided in Section 1, the articles of association may vary as follows: - Financial Institution - Active non-financial entity - Passive non-financial entity	W-9 or equivalent
	<b>Non-Specified U.S. Person (entity)</b>	Means an entity that is a U.S. Person (see Appendix B for definition) and is described under codes 401 to 413 below.	<b>Non Specified U.S. Person</b>		<b>W-9 or equivalent or documentary evidence of exemption:</b>  Form W-9 is not required if the CRS-FATCA classification can be established with sufficient certainty based on information from a reliable external source and for which proof is kept on file.  The documents used to check the existence of the entity, in accordance with the <i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i> can be used to support the CRS-FATCA classification of entities with codes 402, 403, 404, 405, 406, 410 and 411 (see <i>Checking of existence and required documentation</i> section on F.29678-002).
401	<b>A</b> - Any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code		<b>A</b> - An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37), according to U.S. regulations	Financial Institution	
402	<b>B</b> - The United States or any of its agencies or instrumentalities		<b>B</b> - The United States or any of its agencies or instrumentalities	Non-declarable active non-financial entity	
403	<b>C</b> - Any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing		<b>C</b> - A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities	Non-declarable active non-financial entity	
404	<b>D</b> - A corporation the stock of which is regularly traded on one or more established securities markets		<b>D</b> - A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)	Non-declarable active non-financial entity	
405	<b>E</b> - Any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (1)		<b>E</b> - A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)	Non-declarable active non-financial entity	
406	<b>F</b> - A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state		<b>F</b> - A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state	Financial Institution	
407	<b>G</b> - Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code		<b>G</b> - A real estate investment trust	Active non-financial entity	
408	<b>H</b> - Any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940		<b>H</b> - A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940	Financial Institution	

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	Corresponding CRS STATUS	REQUIRED DOCUMENTATION
409	I - Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code		I - A common trust fund as defined in section 584(a)	Financial Institution	
410	J - Any bank as defined in section 581 of the U.S. Internal Revenue Code		J - A bank as defined in section 581	Financial Institution	
411	K - A broker as defined in section 6045(c) of the U.S. Internal Revenue Code		K - A broker	Financial Institution	
412	L - Any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code		L - A trust exempt from tax under section 664 or described in section 4947(a)(1)	Financial Institution	
413	M - Any tax-exempt trust under a plan that is described in section 403(b) or section 457(b) of the U.S. Internal Revenue Code		M - A tax exempt trust under a section 403(b) plan or section 457(g) plan	Financial Institution	

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	Corresponding CRS STATUS	REQUIRED DOCUMENTATION
------	--------------	-------------	--	--------------------------	------------------------

**Non-U.S. Financial Institution**

501	Canadian Financial Institution or of another FATCA partner jurisdiction (reporting)	Means any financial institution located in Canada, excluding branches located outside Canada, as well as any branch located in Canada of a financial institution located outside Canada. A FATCA partner jurisdiction is a country that has signed an intergovernmental agreement with the United States concerning FATCA, as is the case for Canada. The following link provides a list of partner jurisdictions: <a href="http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx">http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx</a>	501.01 Reporting Model 1 FFI 501.02 Reporting Model 2 FFI	Financial Institution	<b>A GIIN number OR a W-8BEN-E form or other applicable W-8 form or equivalent</b>	
502	Canadian Financial Institution or of another FATCA partner jurisdiction (non-reporting)	Reporting institutions are those that have obtained a GIIN and those that are located in a FATCA partner jurisdiction under Model 2 (for further information see above link).	Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA)	Financial Institution		W-8BEN-E or another applicable W-8 form is not required if the FATCA classification can be established based on the Global Intermediary Identification Number (GIIN) and this number is published on the IRS list available at the following link: <a href="http://www.irs.gov/Businesses/Corporations/FFI-List-Resources-Page">http://www.irs.gov/Businesses/Corporations/FFI-List-Resources-Page</a>
503	Deemed-Compliant Non-U.S. Financial Institution (registered)	Means any non-U.S. financial institution that meets certain specific requirements under CRS-FATCA and that is registered with this status at the Internal Revenue Service.	Registered deemed-compliant FFI (other than a reporting Model 1 FFI or sponsored FFI that has not obtained a GIIN).	Financial Institution		
504	Deemed-Compliant Non-U.S. Financial Institution (unregistered)	Means any non-U.S. financial institution that meets certain specific requirements under FATCA and that is not registered at the Internal Revenue Service. There are several "sponsored", "certified" or other categories for this status. A comprehensive list of all the categories for this status group is provided in the next column.	504.01 Sponsored FFI that has not obtained a GIIN	Financial Institution	<b>W-8BEN-E form or other applicable W-8 form or equivalent</b>  (A GIIN is not required or available)	
			504.02 Certified deemed-compliant nonregistering local bank	Financial Institution		
			504.03 Certified deemed-compliant FFI with only low-value accounts	Financial Institution		
			504.04 Certified deemed-compliant sponsored, closely held investment vehicle	Financial Institution		
			504.05 Certified deemed-compliant limited life debt investment entity	Financial Institution		
			504.06 Certified deemed-compliant investment advisors and investment managers	Financial Institution		
			504.07 Restricted distributor	Financial Institution		
			504.08 Owner-documented FFI	Financial Institution		
			504.09 Excepted inter-affiliate FFI	Financial Institution		

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	Corresponding CRS STATUS	REQUIRED DOCUMENTATION
<b>Participating Non-U.S. Financial Institution (cont.)</b>					
505	Participating Non-U.S. Financial Institution	Means a non-Canadian financial institution not established in a FATCA partner jurisdiction that is considered a participating financial institution due to the fact that it has signed an agreement directly with the Internal Revenue Service in order to comply with the provisions of FATCA.	<i>Participating FFI</i>	Financial Institution	<b>A GIIN number</b> <b>Or a W-8BEN-E form or other applicable W-8 form or equivalent that includes the GIIN</b>
506	Non-Participating Non-U.S. Financial Institution	Means a non-Canadian financial institution not established in a FATCA partner jurisdiction that is considered a non-participating financial institution due to the fact that it has not signed an agreement directly with the Internal Revenue Service in order to comply with the provisions of FATCA.	<i>Non-participating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI)</i>	Financial Institution	<b>W-8BEN-E form or other applicable W-8 form or equivalent</b>  (A GIIN is not required or available)
507	Retirement plan or fund	Means any plan or arrangement administered with the aim of making pension payments or generating income to be used for making such payments.	<i>Exempt retirement plans</i>	Financial Institution	<b>W-8BEN-E form or other applicable W-8 form or equivalent</b> <b>Or documentary evidence of an exemption</b>  A GIIN number is not required for fund plans. The applicable W-8 forms or equivalents are not required. Documentary evidence of an exemption includes: - the list of pension plans accessible at <a href="http://www.osfi-bsif.gc.ca/eng/wt-ow/Pages/swwr-rer.aspx">http://www.osfi-bsif.gc.ca/eng/wt-ow/Pages/swwr-rer.aspx</a> - the documents used to verify the existence of the entity in the context of regulations on the <i>Proceeds of Crime (Money Laundering) and Terrorist Financing</i> (see the <i>Checking of existence and required documentation</i> section of F.29678-002).

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	Corresponding CRS STATUS	REQUIRED DOCUMENTATION
<b>Non-U.S. Exempt Person</b>					
601	Non-financial entity whose stock is traded on the securities market, or affiliate of such an entity (non-U.S.)	Means any entity, the stock of which is regularly traded on an established securities market, or any related entity thereof.	<i>Publicly traded NFFE or NFFE affiliate of a publicly traded corporation</i>	Non-declarable active non-financial entity	<b>W-8BEN-E form or equivalent or documentary evidence of exemption:</b>  W-8BEN-E or another applicable W-8 form is not required if the FATCA classification can be established with sufficient certainty based on information from a reliable external source and for which proof is kept on file.
602	Non-profit organization exempt from income taxes (non-U.S.)	Means any entity that has been organized and is operated exclusively for religious, charitable, scientific, artistic, cultural, sports or educational purposes, a professional organization, a business league, a chamber of commerce, a labour, agricultural or horticultural organization, a civic action league or an organization whose purpose is the promotion of social welfare. The entity must be exempt from income tax in the jurisdiction in which it is located and must not have shareholders, members with ownership rights or beneficiaries of its income or assets.	<i>Nonprofit organization</i>	Active non-financial entity	The documents used to check the existence of the entity, in accordance with the <i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i> can be used to support the CRS-FATCA classification of entities with codes 601, 602 and 603 (see <i>Checking of existence and required documentation</i> section on F.29678-002).

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	Corresponding CRS STATUS	REQUIRED DOCUMENTATION
<b>Non-U.S. Exempt Person</b>					
603	Government, province, state, county, municipality or public body (non-U.S.)	Means a government (other than the U.S. government), a political subdivision of such a government (that includes a state, province, county or municipality) or a public body carrying out the functions of such a government or subdivision; the government of a U.S. territory; an international organization; a non-U.S. central bank of issue; or an entity wholly owned by one or more of the above organizations.	<i>Foreign government, government of a U.S. possession, or foreign central bank of issue</i>	Non-declarable active non-financial entity	
604	Other exempted entity	Means any entity or organization that meets certain specific conditions, such as an international organization, an entity held by beneficial owners exempt from U.S. tax, a financial institution incorporated on U.S. territory, a non-financial entity starting-up, in liquidation or bankruptcy, an organization exempt from U.S. tax, etc. This exempt status only applies in very few cases.	604.01 – International organization 604.02 – Entity wholly owned by exempt beneficial owners 604.03 – Financial institution incorporated or created under U.S. legislation 604.04 – Non-financial group entity 604.05 – Excluded start-up non-financial entity 604.06 – Excluded non-financial entity in liquidation or bankruptcy 604.07 – 501(c) Organization 604.08 – Excluded non-financial entity incorporated or created under U.S. legislation 604.09 – Direct-reporting foreign non-financial entity 604.10 – Sponsored direct-reporting foreign non-financial entity	Non-declarable active non-financial entity Non-declarable active non-financial entity Financial institution Active non-financial entity Active non-financial entity Active non-financial entity Active non-financial entity Passive non-financial entity Passive non-financial entity Passive non-financial entity	
700	<b>Active Non-Financial Entity (Non-U.S.)</b>	Means a non-U.S. non-financial entity for which less than 50% of its gross income for the preceding calendar year is Passive Income and for which less than 50% of its assets held at any time during the preceding calendar year are assets that produce or are held for the production of Passive Income.	<b>Active NFFE</b>	Active non-financial entity	<b>Internal ICOP form (F.15609-002 or F.27277-002) OR CRS-FATCA form (F.29666-002) OR W-8BEN-E or equivalent</b>
800	<b>Passive Non-Financial Entity (Non-U.S.)</b>	Refers to an entity that IS NOT a: - U.S. Person - Financial institution - Exempt Entity - Active Non-Financial Entity.	<b>Passive NFFE</b>	Passive non-financial entity	<b>CRS-FATCA form (F.29666-002) or W-8BEN-E or equivalent</b>

---

## APPENDIX B - DEFINITIONS

### Entity

Legal entity or legal structure such as a trust, other than a natural person designated in the "Information on the entity" section.

### Exempt Entity

Refers to an entity that is not a financial institution and is a(n):

- Non-financial entity whose stock is traded on the securities market, or affiliate of such an entity
- Non-profit organization exempt from income taxes
- Government, province, state, county, municipality or public body
- International organization
- Entity wholly owned by exempt beneficial owners
- Territory financial institution (U.S. territory)
- Non-financial group entity
- Exempted start-up non-financial entity
- Exempted non-financial entity in liquidation or bankruptcy
- Organization exempted under section 501(c) of the *Internal Revenue Code*
- Exempted non-financial entity located in a U.S. territory
- Direct-reporting non-financial entity
- Sponsored direct-reporting non-financial entity

### Active non-financial entity

An entity for which less than 50% of its gross income for the preceding calendar year is Passive Income and for which less than 50% of its assets held at any time during the preceding calendar year are assets that produce or are held for the production of Passive Income.

### Passive non-financial entity

Refers to an entity that IS NOT a:

- Financial Institution
- Exempt Entity
- Active Non-Financial Entity

### Financial institution

Refers to a custodial institution, depository institution, an investment entity or a specified insurance firm.

### U.S. Person

According to U.S. tax law, the following are considered U.S. Persons:

- A natural person who is a citizen or resident of the United States
- A partnership or corporation organized in the U.S. or under U.S. federal or state legislation
- Trusts if:
  - a) A U.S. court has the authority under applicable law, to render orders or judgments concerning substantially all issues concerning the administration of the trust
  - b) One or more U.S. Persons have the authority to control all substantial decisions of the trust
- the estate of a deceased individual who is a citizen or resident of the United States

### Residence for tax purposes – for the United States, see "U.S. Person"

One or more countries for which a person or entity is subject to tax obligations. Criteria for determining this vary from country to country and are often cumulative: the permanent residence address or head office address for an entity, citizenship, holding of assets, revenues, central management and control of an entity in a given country.

### Passive Income

Income from investments as opposed to operating or business income.

The portion of gross income that consists primarily of dividends, interest, income equivalent to interest, annuities, royalties, certain types of rental income including revenues from real estate rentals (housing or local commercial) and held for investment purposes, gains on derivative transactions (excluding hedging transactions), foreign exchange gains, net income from notional principal contracts and amounts received from life insurance policies with a cash surrender value.