



This form serves as a guide to establish the CRS-FATCA classification and residence 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 LEGAL ENTITY

Name of legal entity

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

CRS-FATCA CLASSIFICATION

1. 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) :

United-States

See Appendix B for definition of U.S. Person

If yes, indicate the status of the legal entity by ticking one of the options below.

Specified U.S. Person

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

1. Is the entity a financial institution? YES NO (If NO, go to the next question)

2. Is the entity an active or passive non-financial entity? The entity is an active non-financial entity The entity is a passive non-financial entity

In order to confirm the CRS-FATCA classification and status of the entity, the entity shall fill and sign the "Self-Certification - Active/passive Non-Financial Entity" section on the back of this form.

Non-specified U.S. Person

Indicate the CRS-FATCA exemption code _____

Refer to Appendix A for the list of codes of the "Non-Specified U.S. Person" group (codes 401 to 413) and depending on the status code applicable, refer to the documentation requirements also included in Appendix A for the required form to be completed.

Other

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

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

¹ **Reasons for an entity for not providing a TIN**

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.

Important Notice: if the reason for not providing a TIN is A or C, the entity understands that its financial institution may have to declare its account based on any indicia that may indicate a foreign tax residence and that it may be subject to penalties from CRA as a result of its refusal or negligence to provide these information. The entity agrees to assume any liability directly or indirectly related to this situation.

NON U.S. SECTIONS (2, 3 AND 4)

2. Is the entity a financial institution?

YES

If yes, indicate the:

Status Code – Financial Institution: _____

See Appendix A for the list of 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.

NO

Go to the next question

3. 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 codes for the "Non-U.S. Exempt Entity" group (codes 601 to 604)

If the status code chosen is 604 – Other exempt entity. Specify the type of exemption by referring to Appendix A for the list of codes of the "Non-U.S. Exempt Entity" group. _____

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

NO

Go to the next question

4. Is the entity an active entity or a passive non-financial entity?

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

The entity is an active non-financial entity

To confirm the entity's classification and CRS-FATCA status, the entity shall fill and sign the section "Self-Certification – Active Non-Financial Entity" on the back of this form OR the required documentation to be completed as per Appendix A (Code 700).

The entity is a passive non-financial entity

To confirm the entity's classification and CRS-FATCA status, the entity shall fill and sign the section "Self-Certification – Active Non-Financial Entity" on the back of this form OR the required documentation to be completed as per Appendix A (Code 800).

SELF-CERTIFICATION – ACTIVE NON-FINANCIAL ENTITY

The legal entity certifies that it is a Non-U.S. Entity or a Non-U.S. Person that is not a financial institution; that **less than 50%** of its gross income for the preceding calendar year is Passive Income; and that **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.

The authorized representatives certify that they have the capacity to sign for the legal entity.

The legal entity authorizes National Bank of Canada and its subsidiaries to share the information relating to this certification with members of the National Bank of Canada group.

Name of legal entity

Date (YYYY MM DD)

Signature

Date (YYYY MM DD)

Signature

Authorized representative (in block letters)

Authorized representative (in block letters)

Date (YYYY MM DD)

Signature

Date (YYYY MM DD)

Signature

Authorized representative (in block letters)

Authorized representative (in block letters)

SELF-CERTIFICATION – PASSIVE NON-FINANCIAL ENTITY

The entity certifies that it is NOT a(n):

- Financial Institution;
- Exempt Entity;
- Active Non-Financial Entity.

The entity authorizes National Bank of Canada, its subsidiaries and parent companies to exchange the information provided in the CRS-FATCA Self-Certification for risk management, profile update and legal and regulatory compliances purposes.

The authorized representatives certify that they have the capacity to sign for the legal entity.

The effective beneficiaries (individuals) who own or control 25% or more of the entity, are only Canadian residents for tax purposes.

If this is not the case, please complete the below table.

EFFECTIVE BENEFICIARIES WHO CONTROL THE ENTITY

For each effective beneficiary (individual) who own or control 25% or more of the entity, specify all his country of residence for tax purposes and his taxpayer identification number(s) (TIN). If the effective beneficiary has more than one country of residence for tax purposes, repeat his NAME and ADDRESS as much as required, and specify the country and corresponding TIN.

#	Name, Surname	Address	TYPE (See Below)
1			
2			
3			
4			
5			
6			
7			
8			
9			

#	Country of residence for tax purposes	Date of birth	Tax Identification Number TIN	Reason If you do not provide a SSN/ITIN/TIN, please provide the reason amongst options A, B, C or D ²
1				
2				
3				
4				
5				
6				
7				
8				
9				

Controlling Persons Type

Beneficiary/direct owner >25%	Trustee and beneficiary
Administrator	Limited partner
Settler	General partner
Trustee	Partner

Name of legal entity

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

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

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

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

² Reasons for an effective beneficiary for not providing a SSN/ITIN/TIN

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 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 a SSN/ITIN/TIN is A, C or D as per Part XVIII and/or XIX of the Income Tax Act, I understand that my financial institution may have to declare my account based on any indicia that may indicate a foreign tax residence and that I may be subject to penalties from CRA as a result of my refusal or negligence to provide these information. I agree to assume any liability directly or indirectly related to this situation.

APPENDIX A – CRS-FATCA STATUS OF LEGAL ENTITIES

CODE	FATCA STATUS	DESCRIPTION	FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E	Corresponding CRS STATUS	REQUIRED DOCUMENTATION (To Follow)
300	Specified U.S. Person (entity)	Means an entity that is a U.S. Person (see Appendix B for definition) and is not described under codes 401 to 413 below.	Specified U.S. Person	Based on the answers provided in Section 1, The articles of association may vary as follows : Active non financial entity; Active non financial entity non declarable; Passive non financial entity; Financial Institution	
	Non-Specified U.S. Person (entity)	Means an entity that is a U.S. Person (see Appendix B for definition) and is described under codes 401 to 413 below.	Non-Specified U.S. Person		
401	A - 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		A - An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37), according US regulation	Financial Institution	
402	B - The United States or any wholly owned agency or instrumentality thereof		B - The United States or any of its agencies or instrumentalities	Active non financial entity non declarable	
403	C - 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		C - A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities	Active non financial entity non declarable	
404	D - A corporation the stock of which is regularly traded on one or more established securities markets		D - 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)	Active non financial entity non declarable	
405	E - 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)		E - 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)	Active non financial entity non declarable	
406	F - 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 thereof		F - 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	G - Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code		G - A real estate investment trust	Active non financial entity	
408	H - 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 U.S. Investment Company Act of 1940		H - 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	
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 (To Follow)
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: http://www.treasury.gov/resourcecenter/tax-policy/treaties/Pages/FATCA-Archive.aspx	501.01 Reporting Model 1 FFI 501.02 Reporting Model 2 FFI	Financial Institution	
502	Canadian Financial Institution or of another FATCA partner jurisdiction (non-reporting)	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.	Nonreporting IGA FFI (including an FFI treated as a registered deemed-compliant FFI under an applicable Model 2 IGA)	Financial Institution	
503	Deemed-Compliant Non-U.S. Financial Institution (registered)	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.	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	
			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	
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.	Participating FFI	Financial Institution	
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.	Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a registered deemed-compliant FFI or participating FFI)	Financial Institution	
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.	Exempt retirement plans	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 (To Follow)
Non-U.S. Exempt Entity					
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.	Publicly traded NFFE or NFFE affiliate of a publicly traded corporation	Active non financial entity non declarable	
602	Nonprofit 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.	Nonprofit organization	Active non financial entity	
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.	Foreign government, government of a U.S. possession, or foreign central bank of issue	Active non financial entity non declarable	
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	Active non financial entity non declarable	
			604.02 – Entity wholly owned by exempt beneficial owners	Active non financial entity non declarable	
			604.03 – Territory financial institution	Financial Institution	
			604.04 – Nonfinancial group entity	Active non financial entity	
			604.05 – Excepted nonfinancial start-up company	Active non financial entity	
			604.06 – Excepted nonfinancial entity in liquidation or bankruptcy	Active non financial entity	
			604.07 – 501(c) organization	Active non financial entity	
			604.08 – Excepted territory NFFE	Passive non financial entity	
			604.09 – Direct reporting NFFE	Passive non financial entity	
			604.10 – Sponsored direct reporting NFFE	Passive non financial entity	
700	Active Non-Financial Entity (Non-U.S.)	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.	Active NFFE	Active non financial entity	
800	Passive Non-Financial Entity (Non-U.S.)	Means a non-financial, non-U.S. entity that is not an Exempt Entity and not an Active Non-Financial Entity.	Passive NFFE	Active non financial entity	

APPENDIX B - DEFINITIONS

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.

Entity

A legal entity or arrangement, other than a legal person individual.

Exempt Entity

An entity that is not a financial institution and that is a(n):

- non-financial entity whose stock is traded on the securities market, or an affiliate of such an entity;
- nonprofit 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);
- nonfinancial group entity;
- excepted nonfinancial start-up company;
- excepted nonfinancial entity in liquidation or bankruptcy;
- 501(c) organization;
- excepted territory NFFE;
- direct reporting NFFE;
- sponsored direct reporting NFFE.

Financial Institution

A custodial institution, a depository institution, an investment entity, or a specified insurance company.

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.

Passive Non-Financial Entity

An entity that is NOT a(n):

- financial institution;
- exempt entity;
- active non-financial entity.

Residence for tax purposes – for the United States, refer to “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.

U.S. Person

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

- (1) a U.S. citizen or resident individual,
- (2) a partnership or corporation organized in the United States or under the laws of the United States or any State thereof,
- (3) a trust if
 - a) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and
 - b) one or more U.S. persons have the authority to control all substantial decisions of the trust, or
- (4) an estate of a decedent that is a citizen or resident of the United States.