

This form serves as a guide for the classification of legal entities under FATCA and it provides the requirements on the documents or forms to be obtained in order to certify the client's status.

FATCA stands for the U.S. tax legislation "Foreign Account Tax Compliance Act". A planned amendment to the Income Tax Act will put into effect the provisions of the intergovernmental agreement signed by Canada and the United States concerning FATCA. This amendment obliges Canadian financial institutions to identify financial accounts held by U.S. Persons and report information on these accounts to the Canada Revenue Agency (CRA) on an annual basis. In order to comply with these regulatory requirements, National Bank of Canada and its subsidiaries are required to establish the status (or classification) of entities (other than individuals) who hold accounts with the Bank.

**INFORMATION ON THE LEGAL ENTITY**

Name of legal entity \_\_\_\_\_

Account No. \_\_\_\_\_

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

**FATCA CLASSIFICATION**

**1. For U.S. tax purposes, is the legal entity a U.S. entity (a U.S. Person)?**

By a U.S. entity we understand :

- (1) a partnership or corporation organized in the United States or under the laws of the United States or any State thereof,
- (2) 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
- (3) an estate of a decedent that is a citizen or resident of the United States.

**YES**

If yes, indicate the status code of the legal entity below and complete the W-9 form with the information below.

**Specified U.S. Person**

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

**Non-specified U.S. Person** (See list of codes below for the "Non-Specified U.S. Person" )

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

*You have now completed the form.*

**NO** Go to the next question

**NON-SPECIFIED U.S. PERSON CODES**

- 401** 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
- 402** The United States or any wholly owned agency or instrumentality thereof
- 403** 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
- 404** A corporation the stock of which is regularly traded on one or more established securities markets
- 405** 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)
- 406** 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
- 407** Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code
- 408** 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
- 409** Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code
- 410** Any bank as defined in section 581 of the U.S. Internal Revenue Code
- 411** A broker as defined in section 6045(c) of the U.S. Internal Revenue Code
- 412** 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
- 413** 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

**2. Is the legal entity a financial institution or a retirement plan?**

**YES**

If yes, indicate the status code and the *Global Intermediary Identification Number (GIIN)* if available :

**Non-U.S. Financial Institution status code** (See list of codes below for the "Non-U.S financial institution) \_\_\_\_ \_

**Global Intermediary Identification Number (GIIN)** \_\_\_\_ \_ --- \_\_\_\_ \_

*You have now completed the form.*

**NO** Go to the next question

**NON-U.S. FINANCIAL INSTITUTION CODES**

<b>FACTA STATUS</b>	<b>DESCRIPTION</b>	<b>FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E</b>
<b>501</b> 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/taxpolicy/treaties/Pages/FATCA-Archive.aspx">http://www.treasury.gov/resource-center/taxpolicy/treaties/Pages/FATCA-Archive.aspx</a>	Reporting Model 1 FFI
<b>502</b> 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)
<b>503</b> 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 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).
<b>504</b> 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.	Sponsored FFI that has not obtained a GIIN Certified deemed-compliant nonregistering local bank Certified deemed-compliant FFI with only low-value accounts Certified deemed-compliant sponsored, closely held investment vehicle Certified deemed-compliant limited life debt investment entity Certified deemed-compliant investment advisors and investment managers Restricted distributor Owner-documented FFI Excepted inter-affiliate FFI
<b>505</b> 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
<b>506</b> 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)
<b>507</b> 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

**3. Is the legal entity on the list of exempt entities?**

**YES**

If yes, indicate the **Non-U.S. Exempt Entity status code** (See list of codes below for the "Non-U.S Exempt Entity" ) \_\_\_ \_\_\_ \_\_\_

You have now completed the form.

**NO** Go to the next question

**NON-U.S. EXEMPT ENTITY CODES**

<b>FACTA STATUS</b>	<b>DESCRIPTION</b>	<b>FATCA STATUS according to terminology used in forms W-9 and W-8BEN-E</b>
<b>601</b> 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
<b>602</b> 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
<b>603</b> 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
<b>604</b> 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.	International organization Entity wholly owned by exempt beneficial owners Territory financial institution 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

**4. Is the legal entity active or passive?**

By **active legal entity** we understand:

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.

By **passive legal entity** we understand:

An entity for which 50% or more of its gross income for the preceding calendar year is Passive Income or for which 50% or more 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 legal entity is active and has the status of an Active Non-Financial Entity (Non-U.S.)** ( Please complete one of the following )

Complete section 4.1

**The legal entity is passive and has the status of a Passive Non-Financial Entity (Non-U.S.)** ( Please complete one of the following )

Complete section 4.2

**4.1 SELF-CERTIFICATION – ACTIVE NON-FINANCIAL ENTITY (NON-U.S.)**

*This section must be completed and signed by the authorized representative(s) designated on the account opening form or under any separate resolution.*

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 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 (block letters) _____		Authorized representative (block letters) _____
_____	Signature _____	_____	Signature _____
	Authorized representative (block letters) _____		Authorized representative (block letters) _____

**4.2 SELF-CERTIFICATION – PASSIVE NON-FINANCIAL ENTITY (NON-U.S.)**

*This section must be completed and signed by the authorized representative(s) designated on the account opening form or under any separate resolution.*

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 50% or more of its gross income for the preceding calendar year is Passive Income; or that 50% or more 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 legal entity also certifies that (tick the applicable box):

- The beneficial owners (individuals), who own or control 25%\* or more of the legal entity, **are not U.S. Persons**;
- or
- The beneficial owners (individuals), who own or control 25%\* or more of the legal entity and **are U.S. Persons**, are identified in the following table.

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.

*\* This percentage is 10% if the account is held at National Bank Financial Inc., National Bank Direct Brokerage Inc., NBCN Inc., National Bank Trust Inc. or National Bank Investments Inc. For trusts, the settlor, trustee(s) and all known beneficiaries must be taken into account.*

Name of legal entity \_\_\_\_\_

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

**BENEFICIAL OWNERS CONTROLLING THE LEGAL ENTITY WHO ARE "U.S. PERSONS"**

First and last name	Address	Tax Identification Number (TIN)

**INTERNAL USE**

Client No.: \_\_\_\_\_ Source :  CIS  OSS  Midas  Other: \_\_\_\_\_  
(specify)