



**TD Waterhouse Canada Inc.**  
**Tax Residency Self-Certification**  
**for Existing Clients - Entity**

Applicable to TD DI, FP and PIA

Account # (mandatory): \_\_\_\_\_

<b>Part 1: Legal Name of Business or Organization (mandatory section)</b>			
<i>Legal Name of Business or Organization:</i>			
<b>Address</b>			
<i>Legal Address:</i>			
<i>City or Town:</i>	<i>State or Province:</i>	<i>ZIP Code/Postal Code:</i>	<i>Country:</i>
<i>Place of Incorporation:</i>			
<i>Mailing Address (if different than above, please complete):</i>			
<i>City or Town:</i>	<i>State or Province:</i>	<i>ZIP Code/Postal Code:</i>	<i>Country:</i>

<b>Part 2: Country or Countries of Residence Declared for Tax Purposes (mandatory section)</b>										
Please complete sections A and B, confirming your business' country or countries of residence for tax purposes.										
<b>A.</b> Is your business considered a resident of Canada for tax purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide your Business Number _____ or Trust Account Number _____										
<b>B.</b> Is your business considered a U.S. entity, or a U.S. resident for tax purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide your Tax Identification Number: _____ Also, if yes, is your business a U.S. Specified Person? <input type="checkbox"/> No <input type="checkbox"/> Yes - <b>Complete Part 5</b> Also, if yes, complete and return W-9 tax form (available on IRS website; <a href="http://www.irs.gov/pub/irs-pdf/fw9">www.irs.gov/pub/irs-pdf/fw9</a> ) as part of this package. Failure to provide documentation may result in up to 30% withholding tax on any U.S. source income or proceeds of sale.										
<b>C.</b> Is your business considered a resident for tax purposes in any other country(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered "Yes" to question C above, your business is required to declare <i>all</i> countries in which it is considered a resident for tax purposes. For each country declared, please provide your business' Taxpayer Identification Number (TIN), if applicable.										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:65%; padding: 2px;">Country of Tax Residence:</th> <th style="width:35%; padding: 2px;">Taxpayer Identification Number (TIN):</th> </tr> </thead> <tbody> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> <tr><td style="height: 20px;"> </td><td> </td></tr> </tbody> </table>	Country of Tax Residence:	Taxpayer Identification Number (TIN):								
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**Part 3: Common Reporting Standard (CRS) Entity Classification (mandatory section)**

**A. CRS Entity Classifications - *check only one box from this section:***

**Financial Entity:**

- Investment Entity in a Non-Participating Jurisdiction and Managed by another Financial Institution (classification will be recorded as Passive NFE)
- Investment Entity - Other
- Financial Institution (other than an Investment Entity)

**Non-Financial Entity (NFE):**

- Active NFE - Active Business (The entity is engaged in an active trade or business) other examples; start-up company, liquidating company, charity or not-for-profit
- Passive NFE
- Active NFE - Corporation stock of which that is regularly traded on one or more established securities market
- Active NFE - Any Corporation that is a Related Entity of Corporation stock of which that is regularly traded on one or more established securities market
- Active NFE - Government Entity
- Active NFE - International Organization
- Active NFE - Central Bank

**Part 4: Foreign Account Tax Compliance Act (FATCA) Entity Classification (mandatory section)**

**A. FATCA Entity Classifications:**

Is this entity a Canadian Financial Institution?

- No
- Yes - please provide the Global Intermediary Identification Number (GIIN): \_\_\_\_\_

If you replied 'No' to the question above, is this entity Active or Passive Non-Financial Entity (NFE)?

- Active NFE
- Passive NFE - **Complete Part 5**

Other:

- None of the above FATCA entity classifications apply to me. I will be completing the appropriate IRS Form such as the W-8BENE, W-8IMY or W-8EXP (available on the IRS website; www.irs.gov).

**Part 5: Controlling Persons (to be completed by Passive and Investment Entities in Non-Participating Jurisdictions)**

This section must be completed only if it was previously indicated in Part 3A or Part 4A that the entity is a 'Passive NFE' or an 'Investment Entity in a Non-Participating Jurisdiction'.

Please complete the table below for **each** Controlling Person.

- Your business is required to declare all countries in which each Controlling Person is considered a resident for tax purposes. For each country declared, please provide the Taxpayer Identification Number (TIN), if applicable.
- If there are more than four (4) Controlling Persons please use a separate sheet (*Sign and date the separate sheet and attach it to this form*).

Controlling Persons are defined as natural persons who exercise control over an entity. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official. See definition of Controlling Person(s) in the Appendix.

In the case of a legal arrangement other than a Trust, it means persons who own 10% or more of this Entity and/or is a Controlling Person (equivalent or similar position). In the case of a Trust, it means the settlors, the trustees, the protector (if any), the beneficiaries or class of beneficiaries and any other person exercising effective control over the Trust. The term "Controlling Persons" must be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.

1

Name (Surname, Given Name):

Date of Birth (yyyy/mm/dd):

Current Residence Address (including Country):

**Please complete the following sections, confirming this person's country or countries of residence for tax purposes.**

A. Is this person a resident of Canada for tax purposes?

Yes  No

If yes, please provide this person's Social Insurance Number: \_\_\_\_\_

B. Is this person a U.S. citizen, or a U.S. resident for tax purposes?

Yes  No

If yes, please provide this person's Tax Identification Number: \_\_\_\_\_

C. Is this person a resident of any other country(s) for tax purposes?

Yes  No

If Yes, please provide this person's Taxpayer Identification Number (TIN) for each country declared, if applicable.

Country of Tax Residence:	Taxpayer Identification Number (TIN):

2

Name (Surname, Given Name):

Date of Birth (yyyy/mm/dd):

Current Residence Address (including Country):

**Please complete the following sections, confirming this person's country or countries of residence for tax purposes.**

A. Is this person a resident of Canada for tax purposes?

Yes  No

If yes, please provide this person's Social Insurance Number: \_\_\_\_\_

B. Is this person a U.S. citizen, or a U.S. resident for tax purposes?

Yes  No

If yes, please provide this person's Tax Identification Number: \_\_\_\_\_

C. Is this person a resident of any other country(s) for tax purposes?

Yes  No

If Yes, please provide this person's Taxpayer Identification Number (TIN) for each country declared, if applicable.

Country of Tax Residence:	Taxpayer Identification Number (TIN):

3

Name (Surname, Given Name): \_\_\_\_\_ Date of Birth (yyyy/mm/dd): \_\_\_\_\_

Current Residence Address (including Country): \_\_\_\_\_

**Please complete the following sections, confirming this person's country or countries of residence for tax purposes.**

**A.** Is this person a resident of Canada for tax purposes?

Yes  No

If yes, please provide this person's Social Insurance Number: \_\_\_\_\_

**B.** Is this person a U.S. citizen, or a U.S. resident for tax purposes?

Yes  No

If yes, please provide this person's Tax Identification Number: \_\_\_\_\_

**C.** Is this person a resident of any other country(s) for tax purposes?

Yes  No

If Yes, please provide this person's Taxpayer Identification Number (TIN) for each country declared, if applicable.

Country of Tax Residence:	Taxpayer Identification Number (TIN):

4

Name (Surname, Given Name): \_\_\_\_\_ Date of Birth (yyyy/mm/dd): \_\_\_\_\_

Current Residence Address (including Country): \_\_\_\_\_

**Please complete the following sections, confirming this person's country or countries of residence for tax purposes.**

**A.** Is this person a resident of Canada for tax purposes?

Yes  No

If yes, please provide this person's Social Insurance Number: \_\_\_\_\_

**B.** Is this person a U.S. citizen, or a U.S. resident for tax purposes?

Yes  No

If yes, please provide this person's Tax Identification Number: \_\_\_\_\_

**C.** Is this person a resident of any other country(s) for tax purposes?

Yes  No

If Yes, please provide this person's Taxpayer Identification Number (TIN) for each country declared, if applicable.

Country of Tax Residence:	Taxpayer Identification Number (TIN):

**Part 6: Declarations and Signature**

I am an authorized signing officer of this entity and I certify that the information given on this form is correct and complete. I will give TD Waterhouse Canada Inc. a new form within 30 days of any change in circumstances that causes the information on this form to become inaccurate or incomplete.

Print Full Name \_\_\_\_\_

Signature \_\_\_\_\_

Capacity - Please indicate the capacity in which you are signing the form (e.g. 'Authorized Officer'). If signing under a power of attorney, please also attach a certified copy of the power of attorney.

Date (YYYY/MM/DD) \_\_\_\_\_

Personal information is collected under the Income Tax Act to administer tax and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions, and foreign governments to the extent authorized by law. Failure to provide this information may result in additional withholding, interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 047.

*For guidance regarding document completion please contact a tax professional, visit the CRA website at <http://www.cra-arc.gc.ca/tx/nmrsdnts/nhncdrprtng/menu-eng.html>, the Organization for Economic Co-operation and Development's (OECD) web portal at <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760> or visit our website at <http://www.td.com/incometaxact>.*

## Part 7: Definitions

**"Active", also referred to as Active NF(F)E** (Active Non-financial Foreign Entity)

An entity that is not a financial institution. The entity has to meet one of these criteria:

- a) less than 50% of the NFE'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 NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE 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 Entity does not qualify for this status if the Entity 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;
- e) the NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFE;
- f) the NFE 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;
- g) the NFE 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; **or**
- h) the NFE meets all of the following requirements (a "non-profit NFE"):
  - i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii. it is exempt from income tax in its jurisdiction of residence;
  - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - v. the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision.

**Note:** Certain entities (such as U.S. Territory NF(F)Es) may qualify for Active NF(F)E status under FATCA but not Active NFE status under the CRS.

### Canadian Financial Institution

Can be any of these:

- a) an authorized foreign bank within the meaning of section 2 of the *Bank Act* in respect of its business in Canada, or a bank that act applies to
- b) a cooperative credit society, a savings and credit union, or a caisse populaire regulated by a provincial act
- c) an association regulated by the *Cooperative Credit Associations Act*
- d) a central cooperative credit society, as defined in section 2 of the *Cooperative Credit Associations Act*, or a credit union central or a federation of credit unions or caisses populaires that is regulated by a provincial act other than one enacted by the Government of Quebec
- e) a financial services cooperative regulated by *An Act respecting financial services cooperatives, R.S.Q., c. C-67.3* or by *An Act respecting the Mouvement Desjardins, S.Q. 2000, c. 77*
- f) a life company or a foreign life company that the *Insurance Companies Act* applies to, or a life insurance company regulated by a provincial act
- g) a company the *Trust and Loan Companies Act* applies to
- h) a trust company regulated by a provincial act
- i) a loan company regulated by a provincial act
- j) an entity authorized under provincial law to deal in securities or any other financial instruments or to provide portfolio management, investment advice, fund administration, or fund management services
- k) an entity that is presented or promoted to the public as a collective investment vehicle, mutual fund, exchange traded fund, private equity fund, hedge fund, venture capital fund, leveraged buyout fund, or similar investment vehicle that is established to invest or trade in financial assets and is managed by an entity referred to in j) above
- l) an entity that is a clearing house or clearing agency
- m) a department or an agent of the Crown or of a province that accepts deposit liabilities.

### Controlling Persons

The natural persons who exercise direct or indirect control over the Entity. Generally, whether any person exercises control over an entity is determined in a manner consistent with how beneficial owners are identified for Canada's Proceeds of Crime (Money Laundering) and Terrorist Financing Act.

In the case of a trust, controlling persons include its settlors, its trustees, its protectors (if any), its beneficiaries (or class of beneficiaries), and any natural persons exercising ultimate effective control over the trust.

In the case of a legal arrangement other than a trust, controlling person means persons in equivalent or similar positions.

### CRS (Common Reporting Standard)

The Common Reporting Standard (CRS) is an international standard for the automatic exchange of financial account information between tax administrations to use in fighting tax evasion and to promote voluntary compliance with tax laws.

### Entity

A legal person or arrangement, such as a corporation, organization, partnership, trust or foundation. Sole proprietorships are considered Individuals and not Entities and should complete the SCI - W8 available at <http://www.td.com/incometaxact>.

### FATCA (Foreign Account Tax Compliance Act)

In March 2010, the U.S. enacted the Foreign Account Tax Compliance Act (FATCA). FATCA would require non-U.S. financial institutions to report to the U.S. Internal Revenue Service (IRS) accounts held by U.S. persons.

Under the intergovernmental agreement, relevant information on accounts held by U.S. residents and U.S. citizens (including U.S. citizens who are residents or citizens of Canada) are instead reported to the Canada Revenue Agency (CRA). The CRA then exchanges the information with the IRS through the existing provisions and safeguards of the Canada-U.S. tax treaty.

#### **Financial Institution**

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

#### **GIIN** Global Intermediary Identification Number

GIIN is a 19-character identification number issued by the IRS to a financial institution.

#### **Investment Entity**

There are two types of entity that can be considered an investment entity:

- a) an entity that mainly carries on the business of one or more of the following activities or operations for a customer:
  - i. trading in money market instruments (such as cheques, bills, certificates of deposit, and derivatives); foreign exchange; exchange interest rate and index instruments; transferable securities; or commodity futures trading;
  - ii. individual and collective portfolio management; or
  - iii. investing in, administering, or managing financial assets or money for other persons.
- b) an entity the gross income of which is mainly from investing, reinvesting, or trading in financial assets. The entity is managed by another entity that is a depository institution, a custodial institution, a specified insurance company, or the first type of investment entity described in a) above.

#### **"Passive", also referred to as Passive NF(F)E** Passive Non-financial Foreign Entity

Any NF(F)E that is not an Active NF(F)E. An Entity that does not engage in business activities to produce a good or service will generally be a Passive NF(F)E. An entity is a Passive NF(F)E if 50% or more of the NF(F)E's gross income for the preceding calendar year or other appropriate reporting period is passive income and 50% or more of the assets held by the NF(F)E during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.

**Note:** passive income is income from the mere holding of property, such as interest, dividends, rents and royalties. Formal trusts are generally Passive NFFE's.

#### **Related Entity**

An entity considered to be related if one entity controls the other or if the two entities are under control (the "related entity group"). Control means direct or indirect ownership of:

- a) in the case of a corporation, more than 50% of the votes and value in an entity;
- b) in the case of a partnership, interest as a member in the partnership that entitles the member to 50% or more of the income or loss of the partnership, or of the assets (after deducting any liabilities) if the partnership were to stop existing; and
- c) in the case of a trust, an interest as a beneficiary with a fair market value that is at least 50% of the fair market value of all interests as a beneficiary in the trust.

In the case of two entities that are investment entities described in paragraph b) of the definition of investment entity, the two entities are considered related entities if they are under common management and such management has to meet the due diligence obligations of the investment entities.

#### **Specified Insurance Company**

Any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

#### **Specified U.S. Person**

A specified United States (U.S.) person is a U.S. person, other than any of the following

- a) a corporation the stock of which is regularly traded on one or more established securities markets
- b) a 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 a) above
- c) the United States or any wholly owned agency or instrumentality of the United States
- d) a state of the United States, a U.S. territory, a political subdivision of any of the foregoing, or a wholly owned agency or instrumentality of any one or more of these
- e) an organization that does not have to pay tax 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*
- f) a bank as defined in section 581 of the U.S. *Internal Revenue Code*
- g) a real estate investment trust as defined in section 856 of the U.S. *Internal Revenue Code*
- h) a regulated investment company as defined in section 851 of the U.S. *Internal Revenue Code* or an entity registered with the U.S. Securities and Exchange Commission under the U.S. *Investment Company Act of 1940*
- i) a common trust fund as defined in section 584(a) of the U.S. *Internal Revenue Code*
- j) a trust that does not have to pay 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*
- k) 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 one of its states
- l) a broker as defined in section 6045(c) of the U.S. *Internal Revenue Code*
- m) a tax-exempt trust under a plan that is described in section 403(b) or section 457(b) of the U.S. *Internal Revenue Code*

#### **Tax Residence**

An Entity will be a tax resident of a jurisdiction if, under the laws of that jurisdiction, it pays or should be paying tax there because of its domicile residence, place of residence, place of management or incorporation, or a similar criterion. For this form:

- a) a partnership, a limited partnership, or a similar legal arrangement is considered to reside in the jurisdiction where its place of management is located;
- b) a trust is considered to reside in the jurisdiction where its place of management and control is located; and
- c) an entity that is a "United States person" is a tax resident of the United States.

Dual resident entities can rely on the tiebreaker rules in tax conventions (when they apply) to resolve cases of dual residence in figuring out their tax residence.

#### **Taxpayer Identification Number, often referred to by its abbreviation TIN**

A unique combination of letters or numbers that a jurisdiction assigns to an individual or entity. The jurisdiction uses the TIN in administering its tax laws to identify the individual or entity.

#### **U.S. Person**

Any of the following:

- a) a U.S. citizen or an individual who resides in the United States
- b) a partnership or corporation organized in the United States or under the laws of the United States or any State thereof
- c) a trust that authorizes one or more U.S. persons to control all of its major decisions
- d) the estate of a person that is a citizen or resident of the United States.