



# Self-Certification of Non-U.S. Status for Wealth Entity Accounts (SCE-W8) Form

*(U.S. Entities must complete the IRS Tax Form W9. If this form is not appropriate to your circumstances, you may submit an alternate IRS Tax Form, such as the W-8BENE, W-8IMY or W-8EXP.)*

<b>Full legal name of Entity</b>		
<b>Country of Incorporation / Country of Formation</b>		
<b>Permanent Business Address</b>  <i>(Address must match the address on your account Statement and not include a P.O. Box)</i>	Address	
	City / Town	
	Province / State	
	Postal Code / ZIP	
	Country	

**PART A: Select Entity Classification**  
 Entity Classification is required for tax reporting under Part XVIII of the Income Tax Act. Check one of the boxes here in Part A below. For guidance regarding document completion, or if the Classification options below do not apply to your account, please consult a tax professional or visit the Canadian Revenue Agency (CRA) website at <http://www.cra-arc.gc.ca>.

**Select only one Classification - Refer to Part D for Definitions**

**NFFE - Non-financial Foreign (non-U.S.) Entity**

Active

Passive - complete Part B

**FFI - Foreign (non-U.S.) Financial Institution**

Canadian Financial Institution (FI)  
*Provide GIIN below.*

Registered Deemed Compliant FFI  
*Provide GIIN below.*

Other Partner Jurisdiction FI  
*Provide GIIN below.*

Participating FFI  
*Provide GIIN below.*

Non-Participating Financial Institution

Global Intermediary Identification Number (GIIN) only applicable to FFIs: \_\_\_\_\_

**Exempt Beneficial Owner**

Central Bank

International Organization

Retirement Fund

Investment Entity Wholly Owned by Exempt Beneficial Owners

**PART B: Only to be completed by U.S. Controlling Persons of Passive NFFE**

For Passive NFFEs, identify any U.S. persons that directly or indirectly own or control this Entity.

- No U.S. Persons
- Trust - For Trusts, provide information about every individual who is a U.S. Controlling Person
- Not a Trust - for Entities other than Trusts, list any U.S. Person who owns 10% or more of this Entity and/or is a Controlling Person

Name (First, Middle Initial, Last)			
Address			
City		Province/State	
Postal Code / ZIP		Country	
Taxpayer Identification Number (TIN)			

Name (First, Middle Initial, Last)			
Address			
City		Province/State	
Postal Code / ZIP		Country	
Taxpayer Identification Number (TIN)			

Name (First, Middle Initial, Last)			
Address			
City		Province/State	
Postal Code / ZIP		Country	
Taxpayer Identification Number (TIN)			

Name (First, Middle Initial, Last)			
Address			
City		Province/State	
Postal Code / ZIP		Country	
Taxpayer Identification Number (TIN)			

*\*If additional space is required, please copy this page, sign and include with your package.***PART C: Certification/Declaration**

This Entity is not an U.S. Entity for U.S. tax purposes.\*

I declare that the information provided on this form is, to the best of my knowledge and belief, correct and complete. Should the Entity's status or Classification change, new forms will be submitted to TD Bank Group within 30 days.

By signing, I certify that I have the capacity to sign for the Entity identified on this form.

<b>Full Name (Print)</b>	
<b>Title/ Position (Print)</b>	
<b>Signature</b>	
<b>Date</b>	

*\*If the Entity is U.S. for tax purposes, please complete an IRS Tax Form W9. If this form is not appropriate to your circumstances, you may submit an alternate IRS Tax Form, such as the W-8BENE, W-8IMY or W-8EXP.*

<b>PART D: Definitions</b>	
<b>Entity</b>	A legal person or arrangement, such as a corporation, organization, partnership, trust or foundation.
<b>NFFE</b> Non-financial Foreign (non-U.S.) Entity	A foreign (i.e. non-U.S.) Entity that is not a Financial Institution (FI). An NFFE Entity can either be an Active NFFE or Passive NFFE.
<b>Active NFFE</b> Active Non-financial Foreign Entity	<p>Canadian corporations (that are not FIs) that carry on an <b>active trade or business</b> are generally active NFFEs. An active NFFE also includes:</p> <ul style="list-style-type: none"> <li>▪ a <b>public corporation</b> (or related entity) with shares that regularly trade on an established securities exchange (for example, the TSX or the NYSE);</li> <li>▪ a <b>registered charity</b>;</li> <li>▪ a government (or an agency thereof); and,</li> <li>▪ a start-up entity investing in assets with the intent of operating a business (other than a business of making or managing investments), if the entity was incorporated or otherwise organized less than 24 months before it has completed this certification.</li> </ul> <p>For example, a Canadian corporation that is exclusively dedicated to running a restaurant, hair salon, car dealership, or factory is engaged in an active pursuit and would be an active NFFE. On the other hand, a personal investment corporation or trust that holds investments to produce passive income would be a Passive NFFE.</p> <p>A business corporation or other entity may be involved in multiple activities or hold a combination of assets that may make it either an Active NFFE or a Passive NFFE. In these circumstances, refer to the definition of a Passive NFFE, below, to ensure correct classification.</p>
<b>Passive NFFE</b> Passive Non-financial Foreign Entity	Any NFFE that is not an Active NFFE. An Entity that does not engage in business activities to produce a good or service will generally be a Passive NFFE. An entity is a Passive NFFE if more than 50% of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and more than 50% of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income. Note: passive income is income from the mere holding of property, such as interest, dividends, rents and royalties.
<b>FFI</b> Foreign (non-U.S.) Financial Institution	An FFI is any non-U.S. Financial Institution.
<b>GIIN</b> Global Intermediary Identification Number	<p>GIIN is a 19-character identification number issued by the IRS to a Financial Institution. GIIN needs to be provided if one of the following is selected within the FFI Classification:</p> <ul style="list-style-type: none"> <li>▪ Canadian Financial Institution</li> <li>▪ Registered Deemed Compliant FFI</li> <li>▪ Other Partner Jurisdiction Financial Institution</li> <li>▪ Participating FFI</li> </ul>
<b>Canadian Financial Institution</b>	A custodial institution, a depository institution, an investment entity, or an insurance company that offers insurance contracts with an investment component or annuity contracts. Further guidance on what entities are Financial Institutions is available on the CRA website under Guidance for Canadian Financial Institutions.
<b>Registered Deemed Compliant FFIs</b>	<p>FFIs that are considered Registered Deemed Compliant FFI include:</p> <ul style="list-style-type: none"> <li>▪ local FFIs</li> <li>▪ non-reporting members of participating FFI groups</li> <li>▪ qualified collective investment vehicles</li> <li>▪ restricted funds</li> <li>▪ qualified credit card issuers</li> <li>▪ sponsored investment Entities and controlled foreign corporations</li> </ul>
<b>IGA</b> Intergovernmental agreement (IGA)	An IGA establishes a legal framework for the exchange of information between Financial Institutions and tax authorities in other jurisdictions. A country can be operating under Model 1 IGA or a Model 2 IGA. For a list of jurisdictions treated refer to the IRS website at <a href="http://www.treasury.gov/resource-center">http://www.treasury.gov/resource-center</a> .
<b>Partner Jurisdiction FI</b>	<p>A country operating under an IGA is termed a 'Partner Jurisdiction' and includes:</p> <ul style="list-style-type: none"> <li>▪ Any Financial Institution (FI) that is established in a Partner Jurisdiction, but excluding branches of the same FI located outside the Partner Jurisdiction, and</li> <li>▪ Any branch of a Financial Institution that is not established in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction.</li> </ul>

<b>PFFI</b> Participating FFI	An FFI (including a reporting Model 2 FFI) that has agreed to comply with the terms of an FFI agreement. The term participating FFI also includes a QI branch of a U.S. Financial Institution, unless such branch is a reporting Model 1 FFI.
<b>NPFFI</b> Non-Participating Financial Institution	Any FFI other than a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner. <ul style="list-style-type: none"> <li>▪ NPFFIs do not include Partner Jurisdiction FIs other than a Financial Institution identified as a Non-participating Financial Institution due to significant non-compliance</li> <li>▪ NPFFIs includes entities that would otherwise be considered limited FIs and limited branches as defined under the regulations</li> </ul>
<b>Exempt Beneficial Owner</b>	Categories of Entities that can be exempt beneficial owners: <ol style="list-style-type: none"> <li>a) Foreign governments and their wholly owned Entities and political subdivisions, Governments of U.S. territories and Foreign central banks</li> <li>b) International organizations and their wholly owned Entities</li> <li>c) Certain non-U.S. retirement plans</li> <li>d) Certain FFIs that are wholly owned by one or more of the above Entities</li> <li>e) Investment Entity Wholly Owned by Exempt Beneficial Owners</li> </ol>
<b>Central Bank</b>	A central bank is considered a bank that is (by law or government sanction) the principal authority, other than the government itself, to issue instruments intended to circulate as currency. Such a bank is the custodian of the banking reserves of the country under whose law it is organized.
<b>International organization</b>	A Canadian office of an international organization as defined under paragraph (1) of Section 2 of the Foreign Missions and International Organizations Act.
<b>Retirement Fund</b>	Retirement Fund can be pensions and/or annuities. Includes any plan or arrangement established in Canada and described in paragraph 3 of Article XVIII (Pensions and Annuities) of the Canada U.S. tax Convention.
<b>Investment Entity Wholly Owned by Exempt Beneficial Owners</b>	A Canadian Financial Institution solely because it is an investment Entity, provided that each direct holder is an exempt beneficial owner and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.
<b>Controlling Persons</b>	The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other person exercising ultimate effective control over the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.
<b>U.S. Person</b>	An Individual or Entity is considered a U.S. person for U.S. tax purposes if they are a: <ul style="list-style-type: none"> <li>▪ Citizen or resident of the U.S. (including a Green Card Holder);</li> <li>▪ U.S. corporation, U.S. partnership, U.S. estate or U.S. trust</li> </ul>