

## To be used in conjunction with Appendices A to I

## Part I, Part II

**Part I: All lines are mandatory**

1. Enter the full legal name of the entity as shown on the organizational documents
2. Enter the entity's country of incorporation or organization (for example, Canada). Do not abbreviate
3. Check the box that represents the type of entity under U.S. (not Canadian) tax principles. If none of these apply, the IRS version of the W-8BEN-E is required
4. Enter the permanent residence address of the entity (the physical location or the registered address indicated on the organizational documents)

**Part II: Complete if eligible for a reduced rate of withholding under the Canada – U.S. Tax Treaty**

- 5a.** Check 5a and enter the country name (for example, Canada). Do not abbreviate
- 5b.** Check the applicable Limitation on Benefits (LOB) provision for 5b. If "Other," the Article and paragraph must be specified

See Appendix B for information about eligibility and the Limitation on Benefits (LOB) provisions

Appendix C contains Article XXIX A – Limitation on Benefits from the Canada – U.S. Tax Treaty

- 6.** Only complete line 6 if you are claiming special treaty rates not covered by line 5 (e.g. registered charities, pension plans). If applicable, enter the specific treaty article and paragraph. Enter the tax rate and type of income. Explain how the entity meets the provisions of the tax treaty

See Appendix D for more information about the claim for Special Tax Rates and what needs to be included on the form

Appendix E contains Article XXI - Exempt Organizations from the Canada – U.S. Tax Treaty

This form is to be used only by Canadian entities that are not Financial Institutions

See Appendix A for the definition of a Canadian Financial Institution

**Note**  
Enter your existing account number(s) here (if applicable)

Substitute Form W-8BEN-E CDN Entities (Rev. July 2017)		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting for Canadian Entities (Other than Financial Institutions)	
<p><b>Do NOT use this form for:</b></p> <ul style="list-style-type: none"> <li>• Canadian Financial Institutions</li> <li>• Non-Canadian entities</li> <li>• Partnerships, simple trusts, grantor trusts, or any person acting as an intermediary</li> <li>• Foreign governments, foreign private foundations, and foreign tax-exempt organizations</li> <li>• Disregarded entities and simple or grantor trusts that are hybrid entities claiming treaty benefits</li> </ul>			
<p><b>Instead, use official IRS Form:</b></p> <ul style="list-style-type: none"> <li>W-8BEN-E or W-8IMY</li> <li>W-9, W-8BEN-E or W-8IMY</li> <li>W-8IMY</li> <li>W-8EXP</li> <li>W-8BEN-E</li> </ul>			
<b>Part I Identification of Beneficial Owner</b>			
1 Name of organization that is the beneficial owner (Full legal name of the entity as shown on the organizational documents)		2 Country of incorporation or organization	
123 RBC LIMITED		CANADA	
3 Chapter 3 Status (Entity Type) (Must check one box only):			
<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate			
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).			
123 RBC STREET			
City or town	Province	Postal Code	Country
TORONTO	ON	M1J 1M1	CANADA
<b>Part II Claim of Tax Treaty Benefits (if applicable) (For chapter 3 purposes only.)</b>			
Canadian entities may qualify for reduced withholding on U.S. source income (see Instructions – Appendix B)			
5 I certify that:			
a <input checked="" type="checkbox"/> The beneficial owner is a resident of CANADA within the meaning of the income tax treaty between the United States and that country.			
b The beneficial owner derives the item (or items) of income to which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits identified below (check only one; see Instructions – Appendix B and C):			
<input type="checkbox"/> Government <input checked="" type="checkbox"/> Company that meets the ownership and base erosion test			
<input type="checkbox"/> Tax exempt person, trust or pension fund <input type="checkbox"/> Company that meets the derivative benefits test			
<input type="checkbox"/> Other tax exempt organization <input type="checkbox"/> Company with an item of income that meets active trade or business test			
<input type="checkbox"/> Publicly traded corporation <input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received			
<input type="checkbox"/> Subsidiary of a publicly traded corporation <input type="checkbox"/> Other (specify Article and paragraph):			
6 Special rates and conditions (if applicable; see Instructions – Appendix D):			
The beneficial owner is claiming the provisions of Article and paragraph			
of the treaty identified on line 5a above to claim a % rate of withholding on (specify type of income):			
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:			
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>			

## Part III

**Refer to the Appendices below to determine the FATCA status:**

Account that is not a Financial Account: Appendix F

Active NFFE: Appendix G

Passive NFFE: Appendix H

**In general, an entity's FATCA status should match the entity's Common Reporting Standard (CRS) status on Form RC521 (Declaration of Tax Residence for Entities)**

### Part III: Mandatory – Complete only one of the following sections (7, 8, or 9)

7. If the account is not a Financial Account, check the box that describes the entity

**If box 7 is selected, proceed to Part V: Certification. Do not check boxes 8 or 9**

8. Check the box if the entity is an Active NFFE

**If box 8 is selected, proceed to Part V: Certification. Do not check boxes 7 or 9**

9. Check the box if the entity is a Passive NFFE. If checked, complete Part IV, the Controlling Persons Statement

A Canadian entity will be a Passive NFFE if it is not a Financial Institution, an Active NFFE, or an Account that is not a Financial Account

**If box 9 is selected, proceed to Part IV: Controlling Persons Statement. Do not check boxes 7 or 8**

### Part III Chapter 4 Status – FATCA status pursuant to the Canada-U.S. Intergovernmental Agreement (IGA)

Complete ONE of the following sections (7, 8, or 9). By completing the section, you are representing that the entity identified on line 1 qualifies for the classification indicated.

#### 7 Account that is not a Financial Account (see Instructions – Appendix F)

I certify that the entity identified on line 1 is a Canadian entity that is excluded from the definition of a Financial Account under Regulations section 1.1471-5(b)(2) of the U.S. Treasury Regulations or under Annex II, Section IV of the Canada-U.S. Intergovernmental Agreement (IGA) and is (check only one):

- |   |  |
|---|--|
| <input type="checkbox"/> a Deferred Profit Sharing Plan (DPSP)  | <input type="checkbox"/> an Estate               |
| <input type="checkbox"/> a Registered Pension Plan (RPP) (including an Individual Pension Plan (IPP)) | <input type="checkbox"/> an Escrow (if eligible) |

#### 8 Active Non-Financial Foreign Entity (Active NFFE) (see Instructions – Appendix G for the full definition)

Canadian entities that carry on an active trade or business are generally Active NFFEs. A Canadian "Active NFFE" includes any NFFE that meets any of the following criteria:

- Less than 50% of the entity's gross income for the preceding calendar year or other reporting period is passive, meaning derived from the mere holding of property, such as interest, dividends, rents and royalties, and less than 95% of its assets are held during the preceding calendar year or other reporting period, with the sole purpose of generating passive income;
- A registered charity, or a club, association or arrangement in Canada operated exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes;
- A corporation with shares that regularly trade on an established securities market;
- A government or international organization (or agency thereof).

☐ I certify that the entity identified on line 1 is a Canadian entity that meets the definition of an Active NFFE pursuant to the Canada-U.S. Intergovernmental Agreement (IGA).

#### 9 Passive Non-Financial Foreign Entity (Passive NFFE) (see Instructions – Appendix H)

A Canadian entity will be a Passive NFFE if it is not a Financial Institution, an Active NFFE, or an Account that is not a Financial Account.

Controlling Persons are the individuals who exercise control over an Entity: (see Instructions)

- For a trust, a Controlling Person means the settlor, the trustee, the protector (if any) and any known beneficiaries. If there are no individuals that are Controlling Persons, the individual(s) with ultimate effective control of the trust will be treated as the controlling person(s).
- For a corporation or non-corporate entity other than a trust, a Controlling Person is an individual who owns or controls (directly or indirectly) 10% or more of the entity. If there are no individuals that are Controlling Persons, a Director or Senior Official of the entity will be treated as the controlling person.

For the purposes of identifying Controlling Person(s), "U.S. Person" means an individual who is:

- a U.S. citizen, including those with dual citizenship; or
- a U.S. resident, including a lawful permanent resident (green card holder) and an individual who meets the substantial presence test

☒ I certify that:

- the entity identified on line 1 is a Canadian entity that is not a Financial Institution and is not certifying its status as an Active NFFE;
- the Name and Address of all Controlling Persons of the entity have been listed in Part IV;
- the U.S. TIN has been provided for each U.S. Person.

If the box above is checked, complete Part IV, the Controlling Persons Statement.

**Complete this section only if the entity identified on line 1 is a Passive NFFE**  
**Controlling Persons must be listed for Passive NFFEs**  
**See Appendix H for the definition of Controlling Person**

**In general, Controlling Persons listed for FATCA should match Controlling Persons listed for CRS**

If a U.S. person, enter the SSN or ITIN

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## Part V, Affidavit of Unchanged Status

### Part V: Mandatory – Certification

**This certification must be completed by an authorized representative or officer**

**Sign and date the form**

**Print your name**

**Check the box** to certify that you have the authorization to sign the form

Extra lines are provided for entities that require multiple signatures on documents

### Optional – Affidavit of Unchanged Status

Complete the Affidavit of Unchanged Status if 30% tax has been withheld from any U.S. source income paid into your account during the current year and you would like a tax refund

If completed, the Affidavit must be signed by the same individual(s) who signed the Certification in Part V

Extra lines are provided for entities that require multiple signatures on documents

**If any of the information on the W-8BEN-E has changed since January 1 of the current year or the account opening date, whichever is later, do not complete the "Affidavit of Unchanged Status." A separate Affidavit is required. Please contact your RBC representative to obtain this form**

Part V Certification		
Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under the penalties of perjury that:		
<ul style="list-style-type: none"> <li>• The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 8050W;</li> <li>• The entity identified on line 1 of this form is not a U.S. person;</li> <li>• The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income; and</li> <li>• For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul>		
Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.		
I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.		
The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your Chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.		
Sign Here	<i>Jane Smith</i> Signature of individual authorized to sign for beneficial owner	06-28-2019 Date (MM-DD-YYYY)
Print Name	JANE SMITH	
<input checked="" type="checkbox"/> I certify that I have the capacity to sign for the entity identified on line 1 of this form.		
This section may be used for entities that require multiple signatures.		
	<i>John Doe</i> Signature of individual authorized to sign for beneficial owner	06-28-2019 Date (MM-DD-YYYY)
	JOHN DOE Print name	
<input checked="" type="checkbox"/> I certify that I have the capacity to sign for the entity identified on line 1 of this form.		
	<i>John Doe</i> Signature of individual authorized to sign for beneficial owner	06-28-2019 Date (MM-DD-YYYY)
	JOHN DOE Print name	
<input type="checkbox"/> I certify that I have the capacity to sign for the entity identified on line 1 of this form.		
AFFIDAVIT OF UNCHANGED STATUS		
I declare that all the information and certifications contained herein have been true and correct and remained the same and unchanged since January 1 of the current year or the account opening date, whichever is later. (If any information on the form has changed since January 1 of the current year or the account opening date, whichever is later, please complete a separate affidavit.)		
Under penalties of perjury, I declare that the above certification is, to the best of my knowledge and belief, true, correct and complete		
Sign Here	<i>Jane Smith</i> Signature of individual authorized to sign for beneficial owner	06-28-2019 Date (MM-DD-YYYY)
	<i>John Doe</i> Signature of individual authorized to sign for beneficial owner	06-28-2019 Date (MM-DD-YYYY)
	 Signature of individual authorized to sign for beneficial owner	 Date (MM-DD-YYYY)
Version CE-ENG 4 Substitute Form W-8BEN-E Canadian Entities (Rev. 07-2017)		

**Disclaimer: RBC is unable to provide tax advice. This sample form and guide is for general information purposes only and does not constitute legal, financial or tax advice relating to your specific tax situation. Please seek independent tax advice if required. If any information on the Substitute Form W-8BEN-E becomes incorrect, you must submit a new form within 30 days.**