

Self-Certification of Non-U.S. Status for Entities (SCE-W8)

U.S. Entities must complete the IRS Tax Form W9.

If the SCE-W8 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.)

Forms completed in pencil or amended using correction fluid will not be accepted.

Full legal name of Entity <i>(Enter name exactly as shown on the request letter)</i>		
Country in which Entity was legally incorporated or formed		
Permanent Business Address <i>(Address must not include a P.O. Box)</i>	Address	
	City/Town	
	Province/State	
	Postal/Zip Code	
	Country	

PART A: Classify Entity / Business

Entity Classification is required for **all** business accounts for tax reporting under Part XVIII of the Canadian Income Tax Act. For guidance regarding Entity Classification, or if the Classification options below do not apply to your account, please consult a tax professional or visit the Canada Revenue Agency (CRA) website at: <http://www.cra-arc.gc.ca/tx/nrrsdnts/nhncdrprtng/ntts-eng.html>.

For definitions of underlined terms, see Part D.

Is this Entity a Canadian Financial Institution?

- ☐ Yes
☐ No

If 'Yes' provide GIIN

☐ _____

If 'No' is Entity Active or Passive?

- ☐ Active
☐ Passive - complete Part B

If the Entity Classification is other than those listed above, complete the appropriate IRS Form such as the W-8BENE, W-8IMY OR W-8EXP (available on the IRS website; www.irs.gov).

PART B: U.S. Controlling Persons of Passive Entity/Business

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

- **No U.S. Persons (move to Part C)**
- 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 25% or more of this Entity and/or is a Controlling Person

	LIST U.S. PERSONS ONLY		
Name (First, Middle Initial, Last)			
Address			
City		Province / State	
Postal Code		Country	
Taxpayer Identification Number (TIN)			

	LIST U.S. PERSONS ONLY		
Name (First, Middle Initial, Last)			
Address			
City		Province / State	
Postal Code		Country	
Taxpayer Identification Number (TIN)			

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Name (First, Middle Initial, Last)			
Address			
City		Province / State	
Postal Code		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 within 30 days.

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

Full Name (Print)	
Title/ Position (Print)	
Signature	
Date YYYY/MM/DD	

**If the Entity is U.S. for tax purposes please complete an IRS Tax Form W9. If the SCE-W8 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.*

FINAL REVIEW

1. Did you choose one (and only one) Entity Classification?
2. Did you confirm the Entity Classification provided accurately reflects the nature of the business?
3. Did you only list persons in PART B who are actual U.S. Persons?
4. For every U.S. person listed in PART B, did you ensure full name, address and U.S. Taxpayer Identification Number is listed?
5. Did you sign and date the form in Part C?

PART D: Definitions	
Entity	A legal person or arrangement, such as a corporation, organization, partnership, trust or foundation. Sole proprietorship are considered Individuals and not Entities and should complete the SCI – W8 available at http://www.td.com/fatca/index.jsp .
Canadian Financial Institution	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.
GIIN Global Intermediary Identification Number	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: <ul style="list-style-type: none"> • Canadian Financial Institution • Registered Deemed Compliant FFI • Other Partner Jurisdiction Financial Institution • Participating FFI
"Active", also referred to as Active NFFE Active Non-financial Foreign Entity	<p>Canadian corporations (that are not FIs) that carry on an active trade or business are generally active NFFEs. An active NFFE also includes:</p> <ul style="list-style-type: none"> • a public corporation (or related entity) with shares that regularly trade on an established securities exchange (for example, the TSX or the NYSE); • a registered charity; • a government (or an agency thereof); and, • 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. <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>
"Passive", also referred to as Passive NFFE 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. Formal trusts are generally Passive NFFEs.
Controlling Persons	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.
U.S. Person	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"> • Citizen or resident of the U.S. (including a Green Card Holder); • U.S. corporation, U.S. partnership, U.S. estate or U.S. trust