

JOINT ACCOUNT ELECTION FORM & WITHHOLDING STATEMENT

This form is to be completed by all Partnerships and Trusts (simple and grantor) accounts.

Please note: For the purposes of this Form, "Foreign" refers to Non-U.S.

Name of Account

BMO

Investorline Account Number:

Please indicate the type of account:

Non-withholding foreign Partnership

Non-withholding foreign Trust, simple or grantor

Other - Explain:

A JOINT ACCOUNT ELECTION

This election may only be made by non-withholding foreign Partnerships or Trusts (simple or grantor) to claim joint account status for U. S. tax reporting purposes.

Account holder elects to have the Partnership or trust considered a joint account for US tax reporting purposes and confirms that the following conditions are met for the joint account agreement:

- The partnership or trust is an Active NFFE or Passive NFFE for FATCA purposes
- None of the partners or beneficiaries is a US person
- None of the partners or beneficiaries is a non-withholding partnership or non-withholding simple or grantor trust acting as an intermediary
- None of the partners or beneficiaries is subject to FATCA withholding or reporting (such as a Passive NFFE with US controlling persons)

Account holder agrees, upon request, to make available to BMO InvestorLine Inc or its reviewer for purposes of its compliance review under section 10 of the QI Agreement (including to respond to the Internal Revenue Service (IRS) inquires regarding its compliance review), records that establish that the partnership or trust has provided BMO InvestorLine Inc with documentation (together with any associated withholding statement) for purposes of chapters 3 and 4 for all of its partners or beneficiaries. The account holder waives any legal prohibitions against providing such records to BMO InvestorLine Inc if the account holder fails to make available such records within 90 days after the request, BMO InvestorLine Inc must correct its withholding by applying a 30% withholding on US source income paid to the account holder and file a corrected individual Form 1042-S for each partner or beneficiary with the IRS. The account holder confirms that each partner or beneficiary has been informed of the obligations of BMO InvestorLine Inc. to disclose their identity to the IRS in the case of failure to provide the requested information and documents and that each partner or beneficiary agreed to the disclosure in these circumstances.

We understand that the withholding rate applied is based on the highest withholding rate applicable to any partner or beneficiary for this account and is supported by the beneficial owner documentation provided. All partners or beneficiaries must provide Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding or Form W-8BEN-E Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Entities).

B WITHHOLDING STATEMENT

This withholding statement is an integral part of the account holder documentation, in particular the IRS Form W-8IMY. The account holder confirms that the below list includes all its partners or beneficiaries. Further, the account holder acknowledges that this Withholding Statement incorporates by reference any information contained on IRS Form W-8BEN or Form W-8BEN-E submitted with this Withholding Statement. Please attach additional pages if necessary to list all partners or beneficiaries.

Full Name:

Address
(number, street)

City or
Town

Prov.

Postal
Code

Country

TIN (if applicable):

Type of documentation provided:
(if different from above)

Full Name:

Address
(number, street)

City or
Town

Prov.

Postal
Code

Country

TIN (if applicable):

Type of documentation provided:
(if different from above)

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 Member - Canadian Investor Protection Fund and Member of the Canadian Investment Regulatory Organization.

Full Name:

Address
(number, street)

City or Town	Prov.	Postal Code	Country
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TIN (if applicable):

Type of documentation provided:
(if different from above)

Total number of Partners or Beneficiaries:

C SIGNATURE SECTION

By signing this document, I acknowledge that the information provided in this form is accurate and complete. I also promise to inform BMO InvestorLine Inc. of any changes to the information provided.

I certify that the information on the W-forms is not inconsistent with any other account information that is in our files.

Signature of Authorized Trading Officer:

Date
(YY/MM/DD)

Name of Authorized Trading Officer (please print):

D FOR OFFICE USE ONLY

Signature

Date
(YY/MM/DD)

Name of Representative (please print):