

**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entitles)**

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident **W-9**
- A foreign individual **W-8BEN (Individual) or Form 8233**
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) **W-8ECI**
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) **W-8IMY**
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) **W-8ECI or W-8EXP**
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) **W-8IMY**

Instead use Form:

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner	2 Country of incorporation or organization	
3 Chapter 3 Status (entity type) (Must check one box only):		
<input type="checkbox"/> Corporation <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Private foundation <input type="checkbox"/> Tax-exempt organization		
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).		
City or town, state or province. Include postal code where appropriate.	Country	
5 Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.	Country	
6 U.S. taxpayer identification number (TIN), if required	7a GIIN	b Foreign TIN
8 Reference number(s) (see instructions)		

Part II Claim of Tax Treaty Benefits

9 I certify that (check all that apply):

a The beneficial owner is a resident of _____ 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 for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one):

<input type="checkbox"/> Government	<input type="checkbox"/> Company or trust (including small private companies and holding companies) that meet the ownership and base erosion test
<input type="checkbox"/> Tax exempt pension 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): _____
<input type="checkbox"/> Estate Resident in Canada	

c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status.

10 Special rates and conditions:
The beneficial owner is claiming the provisions of Article _____ and paragraph _____ of the treaty identified on line 9a 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:

Note: Please complete remainder of the form including signing the form in Part III.

Part III 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 penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates;
- The entity identified on line 1 of this form is not a U.S. person; **and**
- 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.

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.

Sign Here 

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Affidavit of Unchanged Status (Where applicable)

Under penalties of perjury I declare that I have examined and signed the above form and that the information and certifications contained therein remained the same and unchanged for the period beginning January 1, 2001 (or later account opening date) to the present, and were true correct and complete during that period.

Sign Here 

Signature of individual authorized to sign for beneficial owner

Account Number _____

The address where the form should be sent to:

BMO INVESTORLINE INC
PO BOX 11002 STN BRM B
TORONTO ON M7Y2G2