WITHHOLDING STATEMENT

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Vancouver, BC, Canada V6E 4T6
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1. ACCOUNT DETAILS

Account Holder | Account Number

2. INSTRUCTION

Important Note: This withholding statement becomes an integral part of the Form W-8IMY and, therefore, the certification statement that you sign in Part XVIII of the form applies to the withholding statement as well as to the form. The Account holder or duly authorized representative acknowledges that this statement must be updated as often as is necessary, including when there is any change of beneficiary or allocation percentages, to allow the withholding agent to withhold at the appropriate rate on each payment and to correctly report the income to the IRS. The updated information becomes an integral part of the Form W-8IMY.

The Withholding Statement provides the broker with the required information of an Account holder in order to apply the correct rate of withholding tax on income generated from US sources. Generally, non-U.S. persons are subject to a maximum withholding rate on U.S. income (interest and dividends). The withholding agent may rely on completed Internal Revenue Service documentation to apply a reduced rate of withholding at source, instead of the conventional rate. An authorized representative of the Account holder must identify all the partners/members/beneficiaries and provide the required information in order for the broker to determine the correct withholding that would be applicable to each of them.

- For any partners/members/beneficiaries that are non-U.S. persons (e.g. Canadians), complete section 1 listing each non-U.S. person of the entity; provide the name, address, type of client and their respective allocation percentage of the Account holder. In addition, each non-U.S. partner/member/beneficiary must provide acceptable qualified intermediary (QI) documentation.
- For any partners/members/beneficiaries that are U.S. persons, complete section 2 listing each U.S. person of the entity; provide the name, address, social security number, type of client and their respective allocation percentage of the Account holder. In addition, for each U.S. person, a W-9 form must be completed.
- Do not complete the shaded areas.
- **100% disclosure of ownership required.**

Non-U.S. or U.S. person Generally, a U.S. person includes a U.S. citizen and a person who is a US tax resident. A non-U.S. person is a person who is not a U.S. person per this definition.

3. TYPE 1 CLIENT : Individual OR corporation OR partnership OR investment club OR other flow-through entity OR qualified intermediary OR non-qualified intermediary

Name (First, Initial, Last) | Tax Identification Number

Address | City | Province | Postal Code | Country

Type of Client | Documentation Received | Allocation % | Type of Income | Rate of Withholding | Exemption Basis

Name (First, Initial, Last) | Tax Identification Number

Address | City | Province | Postal Code | Country

Type of Client | Documentation Received | Allocation % | Type of Income | Rate of Withholding | Exemption Basis

Name (First, Initial, Last) | Tax Identification Number

Address | City | Province | Postal Code | Country

Type of Client | Documentation Received | Allocation % | Type of Income | Rate of Withholding | Exemption Basis

4. TYPE 2 CLIENT : U.S. Persons exempt recipient OR non exempt recipient

Name (First, Initial, Last) | Tax Identification Number

Address | City | Province | Postal Code | Country

Type of Client | ☐ W-9 (required) Documentation Received | Allocation % | Type of Income | Rate of Withholding

Name (First, Initial, Last) | Tax Identification Number

Address | City | Province | Postal Code | Country

Type of Client | ☐ W-9 (required) Documentation Received | Allocation % | Type of Income | Rate of Withholding

Name (First, Initial, Last) | Tax Identification Number

Address | City | Province | Postal Code | Country

Type of Client | ☐ W-9 (required) Documentation Received | Allocation % | Type of Income | Rate of Withholding

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