

- (2) any branch of a Financial Institution that is not resident in Canada, if such branch is located in Canada.
- m) The term “**Partner Jurisdiction Financial Institution**” means:
  - (1) any Financial Institution that is established in a Partner Jurisdiction, but excluding any branch of such Financial Institution that is located outside the Partner Jurisdiction, and
  - (2) any branch of a Financial Institution that is not established in the Partner Jurisdiction, if such branch is located in the Partner Jurisdiction.
- n) The term “**Reporting Financial Institution**” means a Reporting Canadian Financial Institution or a Reporting U.S. Financial Institution, as the context requires.
- o) The term “**Reporting Canadian Financial Institution**” means any Canadian Financial Institution that is not a Non-Reporting Canadian Financial Institution.
- p) The term “**Reporting U.S. Financial Institution**” means:
  - (1) any Financial Institution that is resident in the United States, but excluding any branch of such Financial Institution that is located outside the United States, and
  - (2) any branch of a Financial Institution that is not resident in the United States, if such branch is located in the United States,

provided that the Financial Institution or branch has control, receipt, or custody of income with respect to which information is required to be exchanged under subparagraph (2)(b) of Article 2 of this Agreement.
- q) The term “**Non-Reporting Canadian Financial Institution**” means any Canadian Financial Institution, or other Entity resident in Canada, that is identified in Annex II as a Non-Reporting Canadian Financial Institution or that otherwise qualifies as a deemed compliant FFI or an exempt beneficial owner under relevant U.S. Treasury Regulations in effect on the date of signature of this Agreement.
- r) The term “**Nonparticipating Financial Institution**” means a nonparticipating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a Canadian Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution treated as a Nonparticipating Financial Institution pursuant to subparagraph 2(b) of Article 5 of this Agreement or the corresponding provision in an agreement between the United States and a Partner Jurisdiction.