

REGISTERED INVESTMENT INCOME TAX RETURN

- As the representative of a corporation or trust that has been accepted for registration as a registered investment under section 204.4 of the *Income Tax Act*, you have to complete this return every year. You also have to complete this return for any corporation or trust whose registration has been terminated during the current or the preceding taxation year.
 - You have to file this return no later than 90 days after the end of the taxation year.
 - Send the completed return to: Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2.
 - We may impose penalties if this return is not filed on time. We charge interest at the prescribed rates on any amounts owing.
- Note:** Filing this return does not remove the requirement, if it applies, that the corporation file Form T2, *Corporation Income Tax Return*, or that the trust file the *T3 Trust Income Tax and Information Return*.
- Unless otherwise stated, the sections, subsections, and paragraphs referred to in this return are from the *Income Tax Act*.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|--|--|--|--|------|-------|-------|-----|--|--|--|---|--|--|--|--|--|--|------|-------|-----|--|--|--|--|
| Name of the registered investment for which this return is filed | | Account number (if one has been assigned) T | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Name of the corporation or trust filing this return (if different from above) | | Registration number | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Address of the corporation or trust filing this return | Province or territory of residence of the registered investment | Telephone number () | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Return for taxation year from: | <table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="3"></td></tr> </table> | | | | | | | Year | Month | Day | | | | to | <table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="3"></td></tr> </table> | | | | | | | Year | Month | Day | | | | |
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| Year | Month | Day | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | Month | Day | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Give the date the registered investment: | <table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="3"></td></tr> </table> | | | | | | | Year | Month | Day | | | | <p style="text-align: center;">came into existence</p> | <table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="3"></td></tr> </table> | | | | | | | Year | Month | Day | | | | <p style="text-align: center;">ceased to exist</p> |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | Month | Day | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | Month | Day | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If the corporation or trust has been notified that their registration as a registered investment has been revoked or terminated, give the date of notification. | | <table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="3"></td></tr> </table> | | | | | | | Year | Month | Day | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Year | Month | Day | | | | | | | | | | | | | | | | | | | | | | | | | | |

Summary of tax and refund

| | | |
|---|------------|----------|
| Tax under subsection 204.6(1) on investments not prescribed (from Area A of Schedule 4) | 120 | \$ _____ |
| Tax under subsection 204.6(2) on holdings of excess securities of a corporation or debtor (from Area B of Schedule 4) | 125 | + _____ |
| Tax under subsection 204.6(3) on excess real property held (from Area C of Schedule 4) | 130 | + _____ |
| Tax under subsection 206(2) or 206(2.01) on excess foreign property held (from Schedule 3) | 135 | + _____ |
| Tax under subsection 206.1 on agreements to acquire shares (from Schedule 2) | 140 | + _____ |
| Total tax payable (add lines 120 to 140) | 190 | = _____ |
| Minus: Payments on account | 010 | - _____ |
| Balance owing or refund | 090 | = _____ |
| Generally, we do not charge or refund \$2 or less. | | |
| Amount enclosed | 095 | \$ _____ |

Payment: Attach a cheque or money order payable to the Receiver General. Do not mail cash.

Certification

I, _____, of _____,

Print name Business address

certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature of authorized official Position or office

() _____
Telephone number Date

Which schedules do you have to complete?

Schedule 1 Identify the type of corporation or trust as registered under section 204.4.

Complete all other schedules that apply. Enter "N/A" in any area of a schedule that does not apply. Provide additional working papers if space on a schedule is not sufficient.

Schedule 2 Complete Schedule 2 and Form T2000, *Calculation of Tax on Agreements to Acquire Shares*, if the registered investment entered into an agreement (other than for the acquisition, or the writing by it, of an option listed on a prescribed stock exchange) to acquire a share of the capital stock of a corporation (other than from the corporation) at a price that may differ from the fair market value at the time the share may be acquired.

Schedule 3 Complete Schedule 3 for each month in which the cost amount of all foreign property held by the trust at the end of the month was more than the foreign property limit. The foreign property limit for 2001 and following years is 30% of the cost amount of all property held at that time. **Do not** complete the schedule if all of the property was acquired before June 19, 1971.

The following persons are specified under subsection 206(2.01):

- registered investments;
- corporations or trusts governed by a registered pension plan, except trusts established for non-residents working outside Canada, or trusts of which the beneficiaries are persons whose entitlement thereunder arises by virtue of employment outside Canada;
- master trusts;
- trusts governed by a registered retirement savings plan, a deferred profit sharing plan, or a registered retirement income fund;
- mutual fund corporations, investment corporations, and mutual fund trusts; and
- trusts and partnerships prescribed under Regulation 5002 of the *Income Tax Regulations*.

Schedule 4

- Complete **Area A** if the registered investment is a quasi pooled fund trust, a quasi mutual fund trust, a quasi mutual fund corporation, or a quasi investment corporation that held, at the end of any month in the taxation year, property that is not a prescribed investment. A prescribed investment is defined in section 4901 of the *Income Tax Regulations*.

Complete this area if a trust or corporation was accepted for registration, or if the registration was terminated during the current or preceding taxation year, and, in any month during the taxation year, the trust or the corporation was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(b), (d), or (f).

- Complete **Area B** if:

- the registered investment is a pooled fund trust or a quasi pooled fund trust that held, at the end of any month in the taxation year, shares, bonds, mortgages, or other securities of a corporation or debtor (other than those of, or guaranteed by, a Canadian federal, provincial, territorial, or municipal government); **and**
- the total fair market value of these items, when acquired, was more than 10% of the fair market value at the time of acquisition of all property held, minus all amounts owing at the end of that month on account of its acquisition of real property.

Complete this area if a trust was accepted for registration, or if the registration was terminated during the current or preceding taxation year and, in any month during the taxation year, the trust was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(a) or (b).

Attach a separate sheet if the registered investment held shares, bonds, mortgages, or other securities for more than one corporation or debtor at the end of any month in the taxation year.

- Complete **Area C** if:

- the registered investment is a pooled fund trust that held any one real property at the end of any month in the taxation year; **and**
- the fair market value of the real property when acquired, minus the amounts owing at the particular time on account of the acquisition of that real property, was more than 10% of the fair market value at the time of acquisition of all property held at that particular time, minus all amounts owing at that particular time on account of its acquisition of real property.

Complete this area if a trust was accepted for registration, or if the registration was terminated during the current or preceding taxation year and, in any month during the taxation year, the trust was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(a).

Attach a separate sheet if the registered investment held more than one real property at the end of any month in the taxation year.

Schedule 1 – Type of corporation or trust

• Identify the type of corporation or trust as it was accepted for registration under section 204.4 of the Act.

| | |
|---|---|
| <input type="checkbox"/> Pooled fund trust described in paragraph 204.4(2)(a) | <input type="checkbox"/> Investment corporation described in paragraph 204.4(2)(e) |
| <input type="checkbox"/> Quasi pooled fund trust described in paragraph 204.4(2)(b) | <input type="checkbox"/> Quasi investment corporation described in paragraph 204.4(2)(f) |
| <input type="checkbox"/> Mutual fund trust described in paragraph 204.4(2)(c) | <input type="checkbox"/> Mutual fund corporation described in paragraph 204.4(2)(e) |
| <input type="checkbox"/> Quasi mutual fund trust described in paragraph 204.4(2)(d) | <input type="checkbox"/> Quasi mutual fund corporation described in paragraph 204.4(2)(f) |

Schedule 2 – Tax under section 206.1 on agreements to acquire shares

• Complete Form T2000, *Calculation of Tax on Agreements to Acquire Shares*, and attach it to this return. Enter the amount determined on line 241 below.

Tax on agreements to acquire shares. Enter this amount on line 140 on page 1. 241 \$ _____

Schedule 3 – Foreign property holdings in the taxation year

Note 1: The cost amounts noted in columns (b), (c), and (d) apply for months ending after 1987, or earlier months that end after 1984 as elected in the registered investment's 1987 T3RI return. For any months before that time, substitute **fair market value** at the time of acquisition for **cost amount**. For months ending after February 2001, the **cost amount** of a capital interest in a trust that is a foreign property is defined in subsection 206(1) of the *Income Tax Act*. In all other situations, **cost amount** is defined in subsection 248(1).

Note 2: In columns (c) and (d), **do not** include the cost of any foreign property that was not foreign property when it was acquired, but became foreign property in the 24 months ending before the end of the particular month. See paragraph 206(2)(a) and subsection 206(3.1). When entering reduced amounts in column (c) as a result of paragraph 206(2)(a), attach a statement showing the calculation of these amounts.

Note 3: In column (d), **do not** include foreign property acquired after June 18, 1971, and before July 1, 1972, that is deemed by section 65 of the *Income Tax Application Rules* to have been acquired before June 19, 1971.

Note 4: In column (e), use 30% for the year 2001 and following years.

Note 5: For months ending after 1992, enter in column (j) the **fair market value** of interests in the trust or shares of the corporation that are held by persons specified under subsection 206(2.01). See page 2 of this return for a list of these persons.

| (a) As at end of | (b) Cost amount of all property held at end of month (see Note 1 above) | (c) Cost amount of foreign property included in (b) (see Notes 1 and 2 above) | (d) Portion of amount included in (c) acquired after June 18, 1971 (see Notes 1, 2, and 3 above) | (e) % of (b) for the year (see Note 4 above) | (f) (c) minus (e) (if negative, enter "0") | (g) Amount (d) or (f), whichever is less |
|---------------------|--|--|---|---|---|---|
| January | \$ | \$ | \$ | \$ | \$ | \$ |
| February | | | | | | |
| March | | | | | | |
| April | | | | | | |
| May | | | | | | |
| June | | | | | | |
| July | | | | | | |
| August | | | | | | |
| September | | | | | | |
| October | | | | | | |
| November | | | | | | |
| December | | | | | | |

| As at end of | (h) 1% of amount subject to tax from column (g) above | (i) 20% of amount from column (h) | (j) Fair market value at end of month of interests or shares held by specified persons (see Note 5 above) | (k) Fair market value at end of month of all interests or shares held by all investors | (l) \$5,000 + [amount from column (h) x ((j) ÷ (k))]] | (m) Amount (i) or (l), whichever is more | (n) Amount (h) or (m), whichever is less |
|--------------|--|--------------------------------------|--|---|---|---|---|
| January | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| February | | | | | | | |
| March | | | | | | | |
| April | | | | | | | |
| May | | | | | | | |
| June | | | | | | | |
| July | | | | | | | |
| August | | | | | | | |
| September | | | | | | | |
| October | | | | | | | |
| November | | | | | | | |
| December | | | | | | | |

Tax on excess foreign property held
Total of all amounts in column (n). Enter this amount on line 135 on page 1. 236 \$ _____

Schedule 4

Area A – Investments not prescribed and held at the end of any month in the taxation year

- Area A applies to a quasi pooled fund trust, quasi mutual fund trust, a quasi mutual fund corporation, or a quasi investment corporation.

| As at end of | (a) Description of investment not prescribed | (b) Total fair market value at time of acquisition of all property included in (a) that is held at end of month |
|--|---|--|
| January | | \$ |
| February | | |
| March | | |
| April | | |
| May | | |
| June | | |
| July | | |
| August | | |
| September | | |
| October | | |
| November | | |
| December | | |
| Amount subject to tax: Total of all amounts in column (b) | | 220 |
| | | \$ |
| | | x 1% |
| Tax on investments not prescribed. Enter this amount on line 120 on page 1. | | \$ |

Area B – Holding of excess property that is a share, bond, mortgage, or other security of a corporation or debtor (other than those of, or guaranteed by, a Canadian federal, provincial, territorial, or municipal government)

- Area B applies to a pooled fund trust or a quasi pooled fund trust.

| As at end of | (a) Name of corporation of debtor | (b) Total fair market value at time of acquisition of all shares, bonds, mortgages, etc., of a corporation or debtor held at end of month | (c) 10% of the excess of (fair market value at time of acquisition of all property held minus all amounts owing at end of month on account of acquisition of all real property) | (d) (b) minus (c) (if amount is negative, enter "0") |
|--|--------------------------------------|--|---|--|
| January | | \$ | \$ | \$ |
| February | | | | |
| March | | | | |
| April | | | | |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| Amount subject to tax: Total of all amounts in column (d) | | | | 225 |
| | | | | \$ |
| | | | | x 1% |
| Tax on excess securities held. Enter this amount on line 125 on page 1. | | | | \$ |

Area C – Holding of excess real property

- Area C applies to a pooled fund trust.

| As at end of | (a) Description of real property | (b) Fair market value at time of acquisition of any one real property minus all amounts owing at end of month on account of acquisition of that real property | (c) 10% of the excess of (fair market value at time of acquisition of all property held minus all amounts owing at end of month on account of acquisition of all real property) | (d) (b) minus (c) (if amount is negative, enter "0") |
|---|-------------------------------------|---|---|--|
| January | | \$ | \$ | \$ |
| February | | | | |
| March | | | | |
| April | | | | |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| Amount subject to tax: Total of all amounts in column (d) | | | | 230 |
| | | | | \$ |
| | | | | x 1% |
| Tax on excess real property held. Enter this amount on line 130 on page 1. | | | | \$ |