Agence du revenu du Canada

T3D INCOME TAX RETURN FOR DEFERRED PROFIT SHARING PLAN (DPSP) OR REVOKED DPSP

As trustee for a trust governed by a DPSP, you have to complete this return every year. Complete all applicable schedules. Enter "Nil" in any area of a schedule you attach that does not apply. Send the completed return to the Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2, no later than 90 days from the end of the tax year. If you do not file this return on time, we may impose penalties and charge interest on any amount owing. The sections, subsections, and paragraphs we refer to are from the *Income Tax Act*.

If, at any time in the tax year, the plan was a revoked plan under subsection 147(14) or 147(14.1), the income of the trust may be subject to tax. To report taxable income or claim a Part XII.2 tax credit, complete a *T3 Trust Income Tax and Information Return*. You can get a copy of the *T3 Trust Guide* and the *T3 Trust Forms Package* from our Web site at www.cra.gc.ca, or by calling 1-800-959-2221.

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Name of p	olan										Ace	count nur	nber (if	one has b	een a	ssigned)
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Mailing ad	Idress of trustee									Telephone	e nun	nber				
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Names of	other trustees									Province of	or teri	ritory of re	esidenc	e of the	plan	
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		(enective date	e of registration)		Year	Mor	nth [Day	J		L	Ye	ar	Mon	th	Day
If it was a	revoked plan in the	tay year	If assets were transferred	to a new tru					me of the new	tructoo and	the c			111011		Duy
	ffective date of revoc	•	il assets were transferred	to a new tru	Siee III liik	cax yea	ai, give t	ne na	ine or the new	li usice and	uie c	ale of the	ansici.			
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Yea	ar Month	Day		Nar	ne of new	trustee						Year	N	Vonth	Day	'
Summ	nary of tax an	d refund														
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Tax und	ler subsection 198	3(1) on non-qu	alified investments acqu	ired (line	1 of Sche	edule 1)			1	00					1
Tax und	ler subsection 198	3(1) on trust pr	operty used as security	for a loan	(line 2 of	f Sched	dule 1)			10	05	+				
			sale for inadequate cons								10	+				2
											15					3
		, ,	ss amount (line 7 of Sch									+				4
			ements to acquire share								40	+				5
Tax und	ler subsection 207	7.1(2) on non-	qualified property (line 3	of Schedu	ıle 4)					· · · · —	50	+				6
					Т	otal ta	x paya	ble (add lines 1 to	o 6) 1	90	=				7
Minus	Daymanta an an									0	10					
wiinus:	Payments on ac	count									10	=				8
				·	Jnpaid b	alance	of tax	(line	e 7 minus lin	e 8)		=				9
Minus:	Refund under su	ubsection 198(4) of tax on the dispositi	on of non-	qualified											
	investments (line	e 1 of Schedul	e 5)				060			10						
	Refund under su	ihsection 198/	5) of tax on the recovery	of proper	tv											
		,	nedule 5)		•		070	+		4.4						
								_		11						
			2) of tax on the dispositi				000									
	non-qualified inv	estments (line	9 of Schedule 5)			_	080	+		12						
			Subto	tal (add lir	nes 10 to	12)		=								13
				Bal	ance ow	ing or	refund	d (line	e 9 minus lir	ne 13) 0	90	=				14
				Genera	ally, we	do not	charge	e or i	refund \$2 or	less.						• •
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2

Schedule 1 - Complete areas that apply to the trust. Attach a separate sheet if required.

Area A - Non-qualified investments acquired in the tax year

Complete this area if the trust acquired non-qualified investments as defined in section 204, even if the investments were disposed of during the tax year. The payment due date for tax on non-qualified investments is 10 days after the investments were acquired.

Description of investment	Date acquired	Fair market value at date of acquisition

Tax on non-qualified investments (100%). Enter this amount on line 1 on page 1.

Area B - Trust property used as security for a loan in the tax year

Complete this area if the trust used trust property as security for a loan in the tax year, even if the loan ceased to exist during the tax year. The payment due date for tax on property used as security for a loan is 10 days after the property is used as security.

Description of property	Date first used as security	Fair market value at date first used

Tax on property used as security for a loan (100%). Enter this amount on line 2 on page 1.

Area C – Purchase or sale for inadequate consideration

Complete this area if, during the tax year, the trust disposed of property below fair market value or acquired property for more than fair market value.

Section 1 - Disposition of trust property below fair market value

(a) Description of property	(b) Date of disposition	(c) Fair market value at date of disposition	(d) Proceeds of disposition	(e) (c) minus (d)
_				

Amount subject to tax. To be included in the income of whoever acquired it.

Section 2 - Acquisition of trust property above fair market value

(a) Description of property	(b) Date of acquisition	(c) Cost of property to trust	(d) Fair market value at date of acquisition	(e) (c) minus (d)

Amount subject to tax. To be included in the income of whoever disposed of it.

Total amount subject to tax (line 3 plus line 4) 210

50% Х

Tax where inadequate consideration given on purchase or sale (multiply line 5 by line 6)

5

6

Enter this amount on line 3 on page 1.

Schedule 2 - Tax under subsection 204.1(3) on excess amount

Complete this schedule if any of the following conditions apply:

- the trust had an excess amount at the end of the preceding year;
- the trust received a gift after May 25, 1976; or
- a beneficiary made a contribution that was not returned to the beneficiary before the end of a month.

differed from their fair market value when acquired, it may have to pay tax under subsection 207.1(5).

determined on Form T2000 on line 1 below.

An **excess amount** at the end of a month represents the total contributions that a beneficiary made that were not returned to the beneficiary before the end of the month **plus** the total gifts made to the trust after May 25, 1976, and before the end of the month. **Do not** include in column (c), contributions transferred to the plan on a tax-free basis under subsection 147(19) or contributions that were deducted by the beneficiary under paragraph 60(k) in 1990 or before.

	Complete a separate Are ount for the trust.	a A for each beneficiary	who contributed to	the DPSP if the contribut	tions represent an	Area B – Complete this area only once.
ame of benefi	ciary			Social insurance number		
(a)	(b) Amount from column (f) for the previous month. For January, use December of the previous year.	(c) Total contributions made by a beneficiary during the month	(d) (b) plus (c)	(e) Contributions returned to the beneficiary during the month	(f) (d) minus (e)	(g) Aggregate of gifts made to the trust after May 25, 1976, and before the end of month
anuary						
ebruary						
arch						
oril						
ay						
ıne						
ıly						
ugust						
eptember						
ctober						
ovember						
ecember						
			Amou	unt subject to tax	1	2
otal amo		all beneficiaries for whi		d Area A (line 1 above		
anount st	abject to tax for gifts if	17 11 Ca D (III C Z above)				-
otal amo	unt subject to tax (line	3 plus line 4)			215	=
						x 1%
	Tax on excess	amount (multiply line	e 5 by line 6). En	ter this amount on lir	ne 4 on page 1.	_=

If this is the case, complete Form T2000, Calculation of Tax on Agreements to Acquire Shares, and attach it to this return. Enter the amount

Schedule 4 - Part XI.1 tax on non-qualified property

Complete this schedule if the trust held any property that, at the end of any month in the tax year, was not a qualified investment. **Do not** complete this schedule for any month at the end of which the trust was governed by a revoked plan. As per paragraph 207.1(2)(b) of the Act, **do not** include in the calculation of the amount under this schedule any non-qualified property acquired before August 25, 1972. **In column (b)**, enter the fair market value at the time of acquisition of all property that, at the end of any month in the tax year, was not a qualified investment

(a) as at end of	(b) Fair market value at the time of all property that is not a investment at end of n	a qualified prop		(c) me of acquisition of c tax under paragraph		(d) (b) minus (c)
anuary						
ebruary						
arch						
oril						
ay						
ne						
ly						
igust						
eptember						
ctober						
ovember						
ecember						
		Amount subject to	tax: Total of all am	ounts in column (d)	245	
						× 1%
hedule 5	5 – Refund of tax under s	subsections 198(4		9(2)		
hedule 5		subsections 198(4), 198(5), and 19	9(2)		(f) f Amount (c) or (e),
hedule 5	5 – Refund of tax under s fund of tax on the dispositi	subsections 198(4 ion of non-qualified (b) Date), 198(5), and 19 investments acq (c) Tax imposed on	uired after Decem	(e) Proceeds o	(f) f Amount (c) or (e),
chedule 5 ea A – Re	5 - Refund of tax under s fund of tax on the dispositi (a) Description of investment	ion of non-qualified (b) Date acquired of non-qualified inv	investments acq (c) Tax imposed on acquisition	(d) Date of disposition	(e) Proceeds or disposition	f Amount (c) or (e), whichever is less
chedule 5 ea A – Re	5 – Refund of tax under s fund of tax on the dispositi (a) Description of investment	ion of non-qualified (b) Date acquired of non-qualified inv	investments acq (c) Tax imposed on acquisition	(d) Date of disposition	(e) Proceeds or disposition	f Amount (c) or (e), whichever is less
Refunces B - Re	6 - Refund of tax under s fund of tax on the disposition (a) Description of investment d of tax on the disposition of fund of tax on the recovery on (e), do not use the interest point.	subsections 198(4 ion of non-qualified (b) Date acquired of non-qualified inv	(c) Tax imposed on acquisition estments. Enter the security for a local	uired after Decem (d) Date of disposition his amount on line oan after December	e 10 on page	f Amount (c) or (e), whichever is less
Refunction the loss	6 - Refund of tax under s fund of tax on the disposition (a) Description of investment d of tax on the disposition of fund of tax on the recovery on (e), do not use the interest point.	subsections 198(4 ion of non-qualified (b) Date acquired of non-qualified inv	(c) Tax imposed on acquisition estments. Enter the security for a local	uired after Decem (d) Date of disposition his amount on line oan after December	e 10 on page	f Amount (c) or (e), whichever is less 1. SP property to calculate (f) (c) minus (e)

Refund of tax on the recovery of property given as security for a loan. Enter this amount on line 11 on page 1.

Area C - Refund of tax on the disposition of initial non-qualified investments

Total taxes under subsection 199(1) paid in previous years on initial non-qualified investments

Initial base of non-qualified investments

4

Proceeds of disposition in all years

Line 4 minus line 5. If negative, enter "0"

= 6

Previous refunds of tax on initial non-qualified investments

+ 7

Line 6 plus line 7

Refund of tax on the disposition of initial non-qualified investments (line 3 minus line 8)

Enter this amount on line 12 on page 1.