Canada Revenue Agency | Agence du revenu du Canada

SUPPLEMENTARY UNEMPLOYMENT BENEFIT PLAN INCOME TAX RETURN

- As trustee for a trust governed by a supplementary unemployment benefit plan, you have to complete and file this form no later than 90 days after the end of the taxation year. The taxation year of the trust is the calendar year.

  Note: When a trustee responsible for filing this return does not act as administrator of the supplementary unemployment benefit plan, the trustee is still responsible for obtaining and reporting the required information.
- If the plan is not registered under the *Income Tax Act* throughout its period of operation or existence during the taxation year, 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**.
- 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.

Name of plan	Account number (if one has been assigned) T
Name of trustee filing this return	Plan registration number
Mailing address of trustee	
Address where the trust keeps its books and records (if different from address above)	
Names of other trustees	Province or territory of residence of the plan

	came into existence (effective date of registration)	ceased to exist	Return for taxation year
Date the trust:	▶ Year Month Day	▶ Year Month Day	

Tax under section 207.1(5) on agreements to acquire shares

- Complete Form T2000, *Calculation of Tax on Agreements to Acquire Shares*, if the trust 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 was acquired.
- Attach the completed Form T2000 to this return and enter the calculated amount on line 1.

Tax on agreements to acquire shares. Enter this amount on line 2. 241 _____ 1

Summary of Tax and Refund

Tax under section 207.1(5) on agreements to acquire shares (line 1)	140	_____	2
Minus: Payments on account	010	– _____	3
Balance owing or refund (line 2 **minus** line 3)	090	= _____	4
Generally, we do not charge or refund $2 or less.			
Amount enclosed	095	_____	5

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

Certification

I, _____ (Print name), of _____ (Address)

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

_____ Signature of trustee or trust company official

_____ Position or office if trustee is a corporation

( ) _____ Telephone number

_____ Date

(Ce formulaire existe en français)

Canada