



## INVESTMENTS PRESCRIBED TO BE QUALIFIED INFORMATION RETURN

- This return must be completed if a corporation or trust listed below was not a registered investment and wants to establish that, in the taxation year for which this return is filed, the share of, unit of, or interest in the corporation or trust was a qualified investment under subsections 146(1), 146.3(1), or section 204.

**Note 1:** If the share of, unit of, or interest in the corporation or trust was a qualified investment for only part of the taxation year, attach a detailed explanation. Include details of the transaction(s) that caused the status of the share, unit, or interest to change during the taxation year. Also indicate the period for which the share, unit, or interest was a qualified investment.

**Note 2:** The filing of this return does not remove the requirement, if otherwise applicable, that the corporation or trust file a *T2 Corporation Income Tax Return* or a *T3 Trust Income Tax and Information Return*.

- You have to complete this form within 90 days after the end of the taxation year. Refer to the information and instructions below.
- Send the completed return to the Registered Plans Directorate, Ottawa, ON K1A 0L5.
- We may impose penalties if this return is not filed on time. We charge interest on any amounts owing at the prescribed rates.

(Please print or type)

Name of the corporation or trust for which this return is filed									
Name of the corporation or trust filing this return (if different from above)									
Address									
Telephone number (      )	Return for the taxation year 20	▶	Year	Month	Day	to	Year	Month	Day

Please indicate the tax services office or tax centre where the corporation or trust has filed, or will file, its return for the fiscal period mentioned above.

Form *T2 Corporation Income Tax Return* ▶ \_\_\_\_\_

Form *T3 Trust Income Tax and Information Return* ▶ \_\_\_\_\_

**Certification**

I, \_\_\_\_\_ of \_\_\_\_\_,  
(Print name) (Address)

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

\_\_\_\_\_  
Signature of authorized official

Date \_\_\_\_\_

\_\_\_\_\_  
Position or office

### Information and Instructions

Unless otherwise stated, the sections, subsections, subparagraphs, and clauses referred to in this return are from the *Income Tax Act*.

In this return:

- a "taxation year" is the corporation's fiscal period for which this return is filed, and in the case of a trust, the calendar year;
- a "mutual fund corporation" is a corporation defined in subsection 131(8);
- a "mutual fund trust" is a trust defined in subsection 132(6);
- a "trust company" is a corporation described in subparagraph (b)(i) of the definition of retirement savings plan in subsection 146(1) and in paragraph (b) of the definition of carrier in subsection 146.3(1);
- an "investment corporation" is a corporation defined in subsection 130(3);
- a "mutual fund" is a fund of property held by a mutual fund corporation or a mutual fund trust acting as trustee for a group of taxpayers;
- a "pooled fund" is a fund of property held by a trust company acting as trustee for a group of taxpayers;
- a "registered investment" is a trust or corporation defined in subsection 204.4(1).

**Do not attach statements to this return.** Please keep the statements for the corporation or trust for which this return is filed, since we may ask to see them later.

Required statements include:

- A detailed statement of assets and liabilities as of the end of each month in the taxation year or in the period referred to in Note 1. If valuation dates occur less than monthly, we will accept statements as of each valuation date. The statements should show the cost amount of each type of investment by name of corporation, trust, or debtor, etc.,
- A statement of income and expenses for the corporation or trust for the taxation year. The statement should show investment income, capital gains and losses separately by each type of investment.

If you are filing the return for a trust, attach a copy of the trust document under which the trust operated during the taxation year.

- Complete if, in the taxation year, the share of, unit of, or interest in the corporation or trust was a qualified investment under subsections 146(1), 146.3(1), or section 204.
- Complete Part 1 **only** if the investment is a qualified investment under paragraph 4900(1)(k) of *Income Tax Regulations* and:
  - The investment must qualify under the corresponding regulation at the end of 1980 and must continue to qualify under these conditions until and during the time for which this return is filed.
  - The investment must not have been a registered investment under subsection 204.4(1) of the *Income Tax Act* at any time. (These investments must be registered investments for their shares or units to be qualified investments for trusts governed by registered retirement savings plans, registered retirement income funds, or deferred profit sharing plans that acquire them after 1980.)
- In Part 1 below, we refer to the *Income Tax Regulations* (ITR) as written on December 31, 1980.
- In Part 2 below, we refer to the *Income Tax Regulations* (ITR) and *Income Tax Application Rules, 1971* (ITAR).

Type of corporation or trust:

Part 1

- Quasi-mutual fund corporation described in paragraph 4900(1)(i) of ITR
- Quasi-mutual fund corporation described in paragraph 1502(1)(h) of ITR
- Quasi-investment corporation described in paragraph 4900(1)(i) of ITR
- Quasi-investment corporation described in paragraph 1502(1)(h) of ITR
- Quasi-mutual fund trust described in paragraph 4900(1)(j) of ITR
- Quasi-mutual fund trust described in paragraph 1502(1)(i) of ITR
- Pooled fund trust described in paragraph 4900(1)(f) of ITR
- Pooled fund trust described in paragraph 1502(1)(g) of ITR

Part 2

- Pooled fund trust described in paragraph 65(1)(c) of ITAR
- Small business investment trust described in subsection 5103(1) of ITR