



WORKSHEET FOR PART XI.1 TAX ON NON-QUALIFIED PROPERTY OF RSP, RIF, OR ESP TRUST

Complete this worksheet if the trust held any property that, at the end of any month in the taxation year, was not a qualified investment. **Do not** complete this worksheet for any month at the end of which the trust was governed by an amended plan or fund under subsection 146(12) or 146.3(11). As per paragraph 207.1(1)(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 taxation year, was not a qualified investment.

In **column (c)**, enter the fair market value at the time of acquisition of all property included in column (b) for which an amount was included in the annuitant's income for any year under subsection 146(10) or 146.3(7). **Do not** complete column (c) for an ESP.

(a) As at end of	(b) Fair market value at the time of acquisition of all property that is not a qualified investment at end of month	(c) Fair market value at the time of acquisition of column (b) property that was included in annuitant's income under subsection 146(10) or 146.3(7)	(d) (b) minus (c)
January	\$	\$	\$
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Amount subject to tax: Total of all amounts in column (d)			\$
			× 1%
Part XI.1 tax on non-qualified property. Include this amount in the total on line 9 of Form T3GR.			\$