

OVERSEAS EMPLOYMENT TAX CREDIT
CALENDAR YEAR _____

Step I - Must be fully completed by the employer (print or type)

Employer certification

I, _____ (authorized officer), certify that _____ (employee's full name),
social insurance number _____, was employed by _____ (employer's full name)
throughout a period of more than 6 consecutive months (the "qualifying period") that began before the end of the calendar year and included any part
thereof. **

The employer has met the requirements of subsection 122.3(2) of the Income Tax Act as a specified employer and is one of the following (check one):

- checkbox a person (including a corporation) resident in Canada;
checkbox a partnership in which persons resident in Canada or corporations controlled by persons resident in Canada own interests which exceed 10% of the
fair market value of all interests in the partnership; or
checkbox a corporation that is a foreign affiliate of a person resident in Canada.

The employee, during that qualifying period extending from _____ to _____:

(1) was employed, other than for performing services under international development assistance program of the Canadian International Development
Agency (CIDA);
and

(2) throughout that period performed all or substantially all (90% or more) of the duties of employment outside Canada in connection with a contract
under which the employer carried on a business outside Canada conducting one of the following activities outlined in clause 122.3(1)(b)(i) (A),(B), or
(C) of the Income Tax Act (check one):

- checkbox the exploration for or exploitation of petroleum, natural gas, minerals, or other similar resources;
checkbox any construction, installation, or agricultural or engineering activity; or
checkbox an activity performed under contract with the United Nations. (For 1994 and subsequent calendar years only)

or

checkbox for the purpose of obtaining, on behalf of the employer, a contract to undertake any of the above activities.
Please provide details: e.g., country, name of the project.

If a waiver on withholding had been requested with respect to this credit, please provide the name of the tax services office where the waiver request was
processed:

The employer also undertakes to provide to Revenue Canada, on request, any necessary information to substantiate the accuracy of the information on this
form.

_____, _____ ()
Date Signature of authorized officer Employer's business account number Telephone number

Notes: * Employment income will not qualify for this tax deduction for 1997, and subsequent taxation years, if all of the following conditions are met:
- the employer:
- carries on a business of providing services;
and
- does not employ throughout the year more than 5 full-time employees,
- the individual either:
- does not deal at arm's length with the employer, or is a "specified shareholder" of the employer (i.e.: generally, an individual who owns directly or indirectly not less
than 10% of any class of shares of the employer);
or where the employer is a partnership,
- does not deal at arm's length with a member of the partnership, or is a specified shareholder of a member of the partnership,
- and, the individual, but for the existence of the employer,
- would be reasonably be regarded as an employee of another person or partnership that is not a specified employer (e.g.: foreign corporation).

** If the qualifying period extends over more than one calendar year, you must complete this form for each of the years.

