



## REGISTERED INVESTMENT INCOME TAX RETURN

- As the representative of a corporation or trust that has been accepted for registration as a registered investment under section 204.4 of the *Income Tax Act*, you have to complete this return every year. You also have to complete this return for any corporation or trust whose registration has been terminated during the current or the preceding tax year.
  - You have to file this return no later than 90 days after the end of the tax year.
  - 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.
- Note:** Filing this return does not remove the requirement, if it applies, that the corporation file the *T2 Corporation Income Tax Return* or that the trust file the *T3 Trust Income Tax and Information Return*.
- Unless otherwise stated, the sections, subsections, and paragraphs referred to in this return are from the *Income Tax Act*.

Name of the registered investment for which this return is filed		Account number (if one has been assigned) <b>T</b>																						
Name of the corporation or trust filing this return (if different from above)		Registration number																						
Address of the corporation or trust filing this return	Province or territory of residence of the registered investment	Telephone number																						
Return for tax year from:	<table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="2"></td></tr> </table>						Year	Month	Day			to	<table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="2"></td></tr> </table>						Year	Month	Day			
Year	Month	Day																						
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Give the date the registered investment:	<table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="2"></td></tr> </table>						Year	Month	Day			<p style="text-align: center;">came into existence</p> <p style="text-align: center;">▶</p>	<table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="2"></td></tr> </table>						Year	Month	Day			<p style="text-align: center;">ceased to exist</p> <p style="text-align: center;">▶</p>
Year	Month	Day																						
Year	Month	Day																						
If the corporation or trust has been notified that their registration as a registered investment has been revoked or terminated, give the date of notification.		<table style="display: inline-table; border: none;"> <tr><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td><td style="border: 1px solid black; width: 20px; height: 20px;"></td></tr> <tr><td style="text-align: center;">Year</td><td style="text-align: center;">Month</td><td style="text-align: center;">Day</td><td colspan="2"></td></tr> </table>						Year	Month	Day														
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### Summary of tax and refund

Tax under subsection 204.6(1) on investments not prescribed (from Area A of Schedule 2) .....	<b>120</b>	\$ _____
Tax under subsection 204.6(2) on holdings of excess securities of a corporation or debtor (from Area B of Schedule 2) .....	<b>125</b>	+ _____
Tax under subsection 204.6(3) on excess real property held (from Area C of Schedule 2) .....	<b>130</b>	+ _____
<b>Total tax payable (add lines 120 to 130) .....</b>	<b>190</b>	= _____
<b>Minus:</b> Payments on account .....	<b>010</b>	- _____
<b>Balance owing or refund</b>	<b>090</b>	= _____
<b>Generally, we do not charge or refund \$2 or less.</b>		
<b>Amount enclosed</b>	<b>095</b>	\$ _____

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

### Certification

I, \_\_\_\_\_, of \_\_\_\_\_,

Print name Business address

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

\_\_\_\_\_

Signature of authorized official Position or office

\_\_\_\_\_

Telephone number Date

**Which schedules do you have to complete?**

**Schedule 1**

Identify the type of corporation or trust as registered under section 204.4.

Complete Schedule 2 if applicable. Enter "N/A" in any area that does not apply. Attach additional sheets if there is not enough space.

**Schedule 2**

- Complete **Area A** if the registered investment is a quasi pooled fund trust, a quasi mutual fund trust, a quasi mutual fund corporation, or a quasi investment corporation that held, at the end of any month in the tax year, property that is not a prescribed investment. A prescribed investment is defined in section 4901 of the *Income Tax Regulations*.

Complete this area if a trust or corporation was accepted for registration, or if the registration was terminated during the current or preceding tax year, and, in any month during the tax year, the trust or the corporation was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(b), (d), or (f).

- Complete **Area B** if:

- the registered investment is a pooled fund trust or a quasi pooled fund trust that held, at the end of any month in the tax year, shares, bonds, mortgages, or other securities of a corporation or debtor (other than those of, or guaranteed by, a Canadian federal, provincial, territorial, or municipal government); **and**

- the total fair market value of these items, when acquired, was more than 10% of the fair market value at the time of acquisition of all property held, minus all amounts owing at the end of that month on account of its acquisition of real property.

Complete this area if a trust was accepted for registration, or if the registration was terminated during the current or preceding tax year and, in any month during the tax year, the trust was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(a) or (b).

Attach a separate sheet if the registered investment held shares, bonds, mortgages, or other securities for more than one corporation or debtor at the end of any month in the tax year.

- Complete **Area C** if:

- the registered investment is a pooled fund trust that held any one real property at the end of any month in the tax year; **and**

- the fair market value of the real property when acquired, minus the amounts owing at the particular time on account of the acquisition of that real property, was more than 10% of the fair market value at the time of acquisition of all property held at that particular time, minus all amounts owing at that particular time on account of its acquisition of real property.

Complete this area if a trust was accepted for registration, or if the registration was terminated during the current or preceding tax year and, in any month during the tax year, the trust was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(a).

Attach a separate sheet if the registered investment held more than one real property at the end of any month in the tax year.

**Schedule 1 – Type of corporation or trust**

- Identify the type of corporation or trust as it was accepted for registration under section 204.4 of the Act.

Pooled fund trust described in paragraph 204.4(2)(a)

Quasi pooled fund trust described in paragraph 204.4(2)(b)

Mutual fund trust described in paragraph 204.4(2)(c)

Quasi mutual fund trust described in paragraph 204.4(2)(d)

Investment corporation described in paragraph 204.4(2)(e)

Quasi investment corporation described in paragraph 204.4(2)(f)

Mutual fund corporation described in paragraph 204.4(2)(e)

Quasi mutual fund corporation described in paragraph 204.4(2)(f)

**Schedule 2**

**Area A – Investments not prescribed and held at the end of month in the tax year**

- Area A applies to a quasi pooled fund trust, quasi mutual fund trust, a quasi mutual fund corporation, or a quasi investment corporation.

As at end of	(a) Description of investment not prescribed	(b) Total fair market value at time of acquisition of all property included in (a) that is held at end of month
January		\$
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
<b>Amount subject to tax: Total of all amounts in column (b)</b>		<b>220</b>
		\$
		x 1%
<b>Tax on investments not prescribed. Enter this amount on line 120 on page 1.</b>		\$

**Area B – Holding of excess property that is a share, bond, mortgage, or other security of a corporation or debtor (other than those of, or guaranteed by, a Canadian federal, provincial, territorial, or municipal government)**

- Area B applies to a pooled fund trust or a quasi pooled fund trust.

As at end of	(a) Name of corporation or debtor	(b) Total fair market value at time of acquisition of all shares, bonds, mortgages, etc., of a corporation or debtor held at end of month	(c) 10% of the excess of (fair market value at time of acquisition of all property held <b>minus</b> all amounts owing at end of month on account of acquisition of all real property)	(d) (b) <b>minus</b> (c) (if amount is negative, enter "0")
January		\$	\$	\$
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
<b>Amount subject to tax: Total of all amounts in column (d)</b>				<b>225</b>
				\$
				x 1%
<b>Tax on excess securities held. Enter this amount on line 125 on page 1.</b>				\$

**Area C – Holding of excess real property**

- Area C applies to a pooled fund trust.

As at end of	(a) Description of real property	(b) Fair market value at time of acquisition of any one real property <b>minus</b> all amounts owing at end of month on account of acquisition of that real property	(c) 10% of the excess of (fair market value at time of acquisition of all property held <b>minus</b> all amounts owing at end of month on account of acquisition of all real property)	(d) (b) <b>minus</b> (c) (if amount is negative, enter "0")
January		\$	\$	\$
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
<b>Amount subject to tax: Total of all amounts in column (d)</b>				<b>230</b>
				\$
				x 1%
<b>Tax on excess real property held. Enter this amount on line 130 on page 1.</b>				\$