



INFORMATION CONCERNING CLAIMS FOR TREATY-BASED EXEMPTIONS
(for tax years starting after 1998)

Corporation's name	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> </tr> <tr> <td style="text-align: center;">Year Month Day</td> </tr> <tr> <td style="text-align: center;"> </td> </tr> </table>	Tax year-end	Year Month Day	
Tax year-end					
Year Month Day					

- If you are a non-resident corporation that carried on a **treaty-protected business** in Canada, had a taxable capital gain, or disposed of a **taxable Canadian property** that was a **treaty-protected property** any time in the year (or a previous year, if a liability for Part I tax would result in the current year, but for the provisions of a tax treaty), complete and file this schedule with your *T2 Corporation Income Tax Return*. If you do not have enough space, attach more sheets to give complete information.
- Regulations, sections, subsections, subparagraphs, and clauses referred to on this schedule are from the federal *Income Tax Act* and regulations.
- The terms **taxable Canadian property**, **treaty-protected property**, **business**, and **treaty-protected business** are defined in subsection 248(1). The extended meaning of **carrying on business** is defined in section 253.

Taxpayer identification number in country of residence **105** _____

Tax year-end in country of residence (yyyy/mm/dd) **110** _____

(Report all amounts in Canadian funds.)

Section A – Carrying on business in Canada

1. **111** The province or territory where services were provided in Canada (Tick only one box or if more than one applies tick "MJ.):

<input type="checkbox"/> BC British Columbia	<input type="checkbox"/> QC Quebec	<input type="checkbox"/> NS Nova Scotia
<input type="checkbox"/> AB Alberta	<input type="checkbox"/> YT Yukon	<input type="checkbox"/> PE Prince Edward Island
<input type="checkbox"/> SK Saskatchewan	<input type="checkbox"/> NT Northwest Territories	<input type="checkbox"/> NL Newfoundland and Labrador
<input type="checkbox"/> MB Manitoba	<input type="checkbox"/> NU Nunavut	<input type="checkbox"/> MJ Multiple jurisdiction
<input type="checkbox"/> ON Ontario	<input type="checkbox"/> NB New Brunswick	

2. **112** Type of business activity carried on in Canada:

<input type="checkbox"/> 01 Entertainment	<input type="checkbox"/> 02 Sport/recreation	<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 04 Petroleum and gas
<input type="checkbox"/> 05 Transportation	<input type="checkbox"/> 06 Communications	<input type="checkbox"/> 07 Business professional	<input type="checkbox"/> 08 Architectural/engineering/scientific/technical
<input type="checkbox"/> 09 Education	<input type="checkbox"/> 10 Health	<input type="checkbox"/> 11 Other, please specify: 113 _____	

3. Gross Canadian revenues derived by:

Sale of goods	115	_____
Provision of services (If any, complete items 6 to 9)	116	_____
Financing activities	117	_____
Other	118	_____
Total Canadian revenues	125	_____

4. Did you rent, lease, or own any physical facilities* in Canada during the tax year? **135** 1 Yes 2 No

5. Article and paragraph of the tax treaty under which an exemption is claimed **146** _____

6. Main customers to whom services were provided in Canada (including non-residents) during the tax year (Attach copies of all T4A-NR slips.):

Corporation's name 155	Contract/project started (yyyy-mm-dd) 158	Contract/project completed (yyyy-mm-dd) 159
1.		
2.		
3.		
4.		
5.		

* Indicate the nature and address of any owned, leased, or rented physical facilities situated in Canada that are used by the non-resident corporation in carrying on its business activities in Canada. Examples of such facilities include an administrative or sales office, a warehouse, or a mine.

Section A – Carrying on business in Canada—continued from page 1

7. Services provided in Canada by employees during the tax year:

a) Salary, wages, and remuneration paid to:

	Number of employees	Amount paid
Canadian resident employees	160 _____	161 _____
Non-resident employees	165 _____	166 _____
	Started (yyyy-mm-dd)	Completed (yyyy-mm-dd)

b) Dates of employee(s) engagement in Canada **170** _____ **171** _____

c) Number of calendar days, or part days, during the tax year, that any non-resident employee was physically present in Canada to provide services to, or for, the corporation **175** _____ day(s)

8. Services provided in Canada by subcontractors during the tax year:

a) Fees, charges, reimbursements of expenses, or other payments made to:

	Number of subcontractors	Amount paid
Canadian resident subcontractors	180 _____	181 _____
Non-resident subcontractors	185 _____	186 _____
	Started (yyyy-mm-dd)	Completed (yyyy-mm-dd)

b) Dates of subcontractor(s) engagement in Canada **190** _____ **191** _____

c) Number of calendar days, or part days, during the tax year, that any non-resident subcontractor was physically present in Canada to provide services to, or for, the corporation **192** _____ day(s)

9. Has the corporation applied for a waiver of the withholding requirement under Regulation 105? **195** 1 Yes 2 No

If **yes**, was a waiver or reduction of withholding provided by the Canada Revenue Agency? **196** 1 Yes 2 No

Section B – Disposing of taxable Canadian property (TCP) (other than real property) and taxable capital gains

1.	Description of TCP or other property disposed of 201	Proceeds 202	Cost or adjusted cost base 203	Income, gain, or loss 204
1.				
2.				
3.				

2. Article and paragraph of the tax treaty under which an exemption is claimed **211** _____

3. Attach Form T2064, *Certificate – Proposed Disposition of Property by a Non-resident of Canada*, or Form T2068, *Certificate with Respect to the Disposition of Property by a Non-Resident of Canada*. See section 116 and Information Circular IC72-17, *Procedures concerning the disposition of taxable Canadian property by non-residents of Canada – Section 116*.