



Donnelly & Co. LLP

Chartered Accountants

**CANADA REVENUE AGENCY
FOREIGN REPORTING QUESTIONNAIRE**

It is very important that you carefully consider these questions when answering them. There are substantial penalties that will apply if the forms are not filed on time or filed incomplete. If you answer NO to all four questions, this indicates to us that you will not have to complete any of the forms. If you answer YES to one or more of these questions, you may have to complete one or more of the forms and we will be contacting you for further information to help us determine what information needs to be reported.

QUESTIONS

At any time in the taxation year did you own foreign property (i.e. assets located outside of Canada)? Foreign property includes assets such as foreign bank accounts, shares of Canadian companies held through a foreign broker, shares in non-resident corporations (even if held in a Canadian brokerage account), foreign real estate (except for vacation property owned strictly for personal use) and loans to a person not resident in Canada. Do not consider assets held in your RRSP when answering this question.

YES

NO

Do you, together with related persons (including individuals, corporations and trusts), own 10% or more of the shares of a company that is not resident in Canada (i.e. a foreign affiliate)? Note that this would include any shares you hold indirectly, such as through a Canadian company. In addition, certain non-resident trusts in which you, together with related persons, have a 10% or more interest is deemed to be non-resident corporations (and therefore will also be foreign affiliates).

YES

NO

Have you ever transferred property or made a loan to a trust that is not resident in Canada? A trust will be considered to be not resident in Canada if the majority of the trustees live abroad. When answering this question, consider loans and transfers made at any time, even in prior years.

YES

NO

Did you receive a distribution or loan from a trust that is not resident in Canada in the taxation year? For example, did you receive a distribution from an offshore trust set up by a non-resident family member?

YES

NO

Keep in mind that if you answer NO to all of the above questions, we will assume that you do not have any requirement to file the new forms and will not be contacting you for any further information. Therefore, if you do not understand any of these questions, please do not hesitate to contact us for clarification as to how the foreign reporting requirements may affect you.

Additionally, if you are a U.S. citizen, there may be other tax implications we need to review. **Are you a U.S. citizen?** If you answer 'yes' to this question, we will be contacting you for further information.

YES

NO

After answering the above questions, please sign and date this questionnaire and return it to us for our files.

Signature

Date



Foreign Income Verification Statement

For departmental use

- This form must be used for the 2013 and later taxation years.
- Complete and file this form if at any time in the year the total cost amount to the reporting taxpayer of all Specified Foreign Property was more than \$100,000 (Canadian).
- Enter CAD (Canadian) or, where an election has been made to use a functional currency, other than the Canadian dollar, enter the functional currency code CAD
- See attached instructions for more information about completing this form.

If this is an amended return check this box.

Identification

Check a box to indicate who you are reporting for, and complete the areas that apply.

<input checked="" type="checkbox"/> Individual	First name	Last name	Initial	SIN	Individual code <input type="checkbox"/> 1 <input type="checkbox"/> 2
<input type="checkbox"/> Corporation	Corporation's name		Business Number (BN) RC		
<input type="checkbox"/> Trust	Trust's name			Account number T - -	
<input type="checkbox"/> Partnership	Partnership's name		Partnership code <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	Partnership's account number RZ	

Reporting taxpayer's address

No. Street _____

City _____ Province or territory _____ Postal code _____

For what tax year are you filing this statement? From _____ To _____

Categories of Specified Foreign Property

Where the reporting taxpayer has received a T3 or T5 from a Canadian issuer in respect of a specified foreign property for a taxation year, that specified foreign property is excluded from the T1135 reporting requirement for that taxation year.

If any of the Specified Foreign Property held during the year is subject to the above exclusion, check this box:

In each of the following tables, provide the required details of each Specified Foreign property held at any time during the year. If you need additional space please attach a separate sheet of paper using the same format as the tables.

1. Funds held outside Canada

Name of bank/other entity holding the funds	Country code	Maximum funds held during the year	Funds held at year end	Income (loss)
Total				

2. Shares of non-resident corporations (other than foreign affiliates)

Name of corporation	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total					

3. Indebtedness owed by non-resident

Description of indebtedness	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total					

4. Interests in non-resident trusts

Name of trust	Country code	Maximum cost amount during the year	Cost amount at year end	Income received	Capital received	Gain (loss) on disposition
Total						

5. Real property outside Canada (other than personal use and real estate used in an active business)

Description of property	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total					

6. Other property outside Canada

Description of property	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total					

Certification

<p>I certify that the information given on this statement is, to my knowledge, correct and complete, and fully discloses the reporting taxpayer's specified foreign property and related foreign income.</p> <p>Name _____</p> <p>Sign here _____</p> <p style="text-align: center;">It is a serious offense to file a false statement.</p> <p>Position/title _____</p> <p>Phone () - _____ Date _____</p>	<p>If someone other than the taxpayer or the partnership prepared this form, provide their:</p> <p>Name _____</p> <p>Address _____</p> <p>Postal Code _____ Telephone () - _____</p>
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