

Election on Disposition of Property by a Segregated Fund Trust to a Related Segregated Fund Trust

- Use this form to elect to have a qualifying transfer of property under section 138.2 to transfer all of the property of a related segregated fund trust (transferor) to a related segregated fund trust (transferee).
- All legislative references are to the federal Income Tax Act.
- Mail this completed form and any related schedules to the tax centre where the transferor's income tax return is usually filed. Mail the form separately from any return and no later than six months after the date of transfer. You can find the tax centre's address by going to canada.ca/tax-centres.

Do not use this area

Transferor's name	Trust account number
Address	Postal code
Tax centre	Transferor's tax year

Transferee's name	Trust account number
Address	Postal code
Tax centre	Transferee's tax year

Name of person to contact for more information	Telephone number
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Part 1 – Information required

Answer the following questions:

- Is there a written agreement for the transfer? Yes No
- Does a price adjustment clause apply to any of the properties? (see Folio S4-F3-C1 for details) Yes No
- Is the designated amount of any of the transferred properties based on an estimate of the fair market value on valuation day (V-Day)?* Yes No
- If **yes**, is there a formal documented V-Day value report? Yes No
- Is the trustee of the funds a resident of Canada? Yes No
- Have all of the properties of the transferor been transferred to the transferee at the transfer time? Yes No
- Has every person that had an interest in the transferor, immediately before the transfer time, ceased to be a beneficiary of the transferor at the transfer time? Yes No
- Has any person that had an interest in the transferor, immediately before the transfer time, received any consideration for the interest other than an interest in the transferee? Yes No

* Valuation Day is defined in section 24 of the Income Tax Application Rules.

Part 2 – Details of property transferred

Note: If there is not enough space, attach an additional sheet. Use the same format as below.

In this part, list and describe the properties transferred, and state their fair market value and cost amount, as defined in subsection 248(1). You should keep documentation relating to the responses to the questions in Part 1, and a brief summary of the method used to evaluate the fair market value of each property transferred with this election, in case we ask to see them.

Year	Month	Day

Date of transfer of all properties listed below:

Property of the transferor held immediately before the transfer time

Description of the property deemed to be disposed of immediately before the transfer time by the transferor, and acquired by the transferee, at the transfer time	Fair market value of the property immediately before the transfer time	Cost amount of the property to the transferor immediately before the transfer time	Amount designated in respect of the property

Property of the transferee held immediately before the transfer time

Description of the property deemed to be disposed of immediately before the transfer time and reacquired by the transferee, at the transfer time	Fair market value of the property immediately before the transfer time	Cost amount of the property to the transferee immediately before the transfer time	Amount designated in respect of the property

Part 3 – Election and certification

The trustees of the transferor and the transferee elect under section 138.2 for the property specified. The trustees certify that the information given in this election and in any attached documents, is correct and complete.

Name of the trustee of the transferor		Name of the trustee of the transferee
Signature of the trustee of the transferor	and	Signature of the trustee of the transferee
Date (yyyy/mm/dd)		Date (yyyy/mm/dd)

Privacy statement

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at canada.ca/cra-info-source.