



Investments Prescribed to be Qualified Information Return

- This return must be completed if a corporation or trust listed below was not a registered investment and wants to establish that, in the taxation year for which this return is filed, the share of, unit of, or interest in the corporation or trust was a qualified investment under section 146, 146.1, 146.3, 204, 205, or 207.01 of the Income Tax Act.

Note 1: If the share of, unit of, or interest in the corporation or trust was a qualified investment for only part of the taxation year, attach a detailed explanation. Include details of the transaction(s) that caused the status of the share, unit, or interest to change during the taxation year. Also indicate the period for which the share, unit, or interest was a qualified investment.

Note 2: The filing of this return does not remove the requirement, if otherwise applicable, that the corporation or trust file a T2 Corporation Income Tax Return or a T3 Trust Income Tax and Information Return.

- You have to complete this form within 90 days after the end of the taxation year. Refer to the information and instructions below.
- Send the completed return to: Canada Revenue Agency, Registered Plans Directorate, Ottawa ON K1A 0L5.
- We may impose penalties if this return is not filed on time. We charge interest on any amounts owing at the prescribed rates.

(Please print)

Name of the corporation or trust for which this return is filed										
Name of the corporation or trust filing this return (if different from above)										
Address										
Telephone number	Return for the taxation year	▶	From	Year	Month	Day	to	Year	Month	Day

Please indicate the type of corporation or trust:

<input type="checkbox"/> Mutual fund corporation	<input type="checkbox"/> Mutual fund trust	<input type="checkbox"/> Mutual fund trust if prescribed condition in paragraph 4801(b) of the Income Tax Regulations is disregarded
<input type="checkbox"/> Investment corporation	<input type="checkbox"/> Small business investment trust	

Please indicate the tax services office or tax centre where the corporation or trust has filed, or will file, its return for the fiscal period mentioned above.

<input type="checkbox"/> Form T2 Corporation Income Tax Return	▶	_____
<input type="checkbox"/> Form T3 Trust Income Tax and Information Return	▶	_____

Certification

I, _____ of _____,

(Print name) (Address)

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

Date

Signature of authorized official

Date

Position or office

Personal information is collected under the authority of section 221 of the Income Tax Regulations and is used for the administration of a qualified investment. It may also be used for any purpose related to the administration or enforcement of the Income Tax Act such as audit and compliance. Information may also be shared or verified under information-sharing agreements to the extent authorized by law. Incomplete or inaccurate information may result in financial penalties. Under the Privacy Act, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source canada.ca/cra-info-source, Personal Information Bank CRA PPU 226.

Information and Instructions

Unless otherwise stated, the sections and subsections referred to in this return are from the Income Tax Act.

In this return:

- a "taxation year" is the corporation's fiscal period for which this return is filed, and in the case of a trust, the calendar year.
- a "mutual fund corporation" is a corporation defined in subsection 131(8).
- a "mutual fund trust" is a trust defined in subsection 132(6).
- an "investment corporation" is a corporation defined in subsection 130(3).
- a "registered investment" is a trust or corporation defined in subsection 204.4(1).
- a "small business investment trust" is a trust defined in subsection 5103(1) of the Income Tax Regulations.

Do not attach statements to this return. Please keep the statements for the corporation or trust for which this return is filed, since we may ask to see them later.

Required statements include:

- A detailed statement of assets and liabilities as of the end of each month in the taxation year or in the period referred to in Note 1. If valuation dates occur less than monthly, we will accept statements as of each valuation date. The statements should show the cost amount of each type of investment by name of corporation, trust, or debtor, etc.
- A statement of income and expenses for the corporation or trust for the taxation year. The statement should show investment income, and capital gains and losses separately by each type of investment.

If you are filing the return for a trust, attach a copy of the trust document under which the trust operated during the taxation year.