



Worksheet for Part XI.1 Tax on Non-Qualified Property of an RRSP and RRIF, or RESP trust

Complete this worksheet if the trust held any non-qualified investment property that was subject to the former rules under Part XI.1.

Unless otherwise stated, each legislative reference in this return is to the Income Tax Act.

Do not include any month at the end of which the trust was governed by an amended plan or fund under subsection 146(12) or 146.3(11).

For more information on qualified investments and applicable transitional rules, see Income Tax Folio S3-F10-C1, Qualified Investments – RRSPs, RESPs, RRIFs, RDSPs and TFSA.

In **column (b)**, enter the fair market value at the time of acquisition of all property that, at the end of any month in the tax year, was not a qualified investment.

In **column (c)**, enter the fair market value at the time of acquisition of all property included in column (b) for which an amount was included in the annuitant's income for any year under subsection 146(10) or 146.3(7). **Do not** complete column (c) for an RESP.

(a) As at end of	(b) Fair market value at the time of acquisition of all property that is not a qualified investment at end of month	(c) Fair market value at the time of acquisition of column (b) property that was included in annuitant's income under subsection 146(10) or 146.3(7)	(d) (b) minus (c)
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Taxable amount: Total of all amounts in column (d)			\$
Part XI.1 tax on non-qualified property			\$

Include this amount in the total on line 9 of Form T3GR.

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