

Registered Investment Income Tax Return

Do not use this area.

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

As the representative of a corporation or trust that has been accepted for registration as a registered investment under section 204.4, you have to complete this return every year.

You also have to complete this return for any corporation or trust whose registration has been terminated during the current or the preceding tax year.

Send one completed T3RI return, along with any payment owing, no later than 90 days after the end of the tax year. If you do not file this return on time, we will charge penalties and interest on any amount owing.

Note: Filing this return does not remove the requirement, if it applies, that the corporation file the T2 Corporation Income Tax Return or that the trust file the T3 Trust Income Tax and Information Return.

Is this an amended return? 1 Yes 2 No Is this return a first year filing? 1 Yes 2 No

Name of the registered investment for which this return is filed		Account number (if one has been assigned) T - -	
Province or territory of residence of the registered investment	Registration number	Your language of correspondence: English <input type="checkbox"/> French <input type="checkbox"/>	
Name of the corporation or trust filing this return (if different from above)		Telephone number	
Address of the corporation or trust filing this return	City	Province/Territory or State	Country
		Postal or ZIP code	
Tax year of the return: From <input type="text"/> Date (YYYYMMDD) to <input type="text"/> Date (YYYYMMDD)			
Enter the date the registered investment: came into existence <input type="text"/> Date (YYYYMMDD) ceased to exist <input type="text"/> Date (YYYYMMDD)			
If the corporation or trust has been notified that their registration as a registered investment has been revoked or terminated, enter the date of notification.			<input type="text"/> Date (YYYYMMDD)

Summary of tax or refund

Tax under subsection 204.6(1) on investments not prescribed (from Area A of Schedule 2)	<input type="text"/> 120			1
Tax under subsection 204.6(2) on holdings of excess securities of a corporation or debtor (from Area B of Schedule 2)	<input type="text"/> 125	+		2
Tax under subsection 204.6(3) on excess real or immovable property held (from Area C of Schedule 2)	<input type="text"/> 130	+		3
Total tax payable (add lines 1 to 3)	<input type="text"/> 190	=		• 4
Minus: Payments on account	<input type="text"/> 010	-		• 5
Balance owing or refund (line 4 minus line 5)	<input type="text"/> 090	=		• 6
If the result is positive, you have a balance owing . If the result is negative, you have a refund . Generally, we do not charge or refund \$2 or less.				
Amount enclosed	<input type="text"/> 095			• 7

Balance owing: Attach a cheque or money order payable to the Receiver General. Do not mail cash
Refund: To receive a refund by direct deposit, complete Form T3-DD, Direct Deposit Request for T3.

Certification

I, _____, certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.
 (Print name)

 Signature of authorized official _____
 Position or office _____
 Telephone number _____
 Date YYYYMMDD

Which schedules do you have to complete?

Schedule 1

Identify the type of corporation or trust as registered under section 204.4.

Complete Schedule 2 if applicable. Enter "N/A" in any area that does not apply. Attach additional sheets if there is not enough space.

Schedule 2

• Complete **Area A** if:

- the registered investment is a quasi pooled fund trust, a quasi mutual fund trust, a quasi mutual fund corporation, or a quasi investment corporation that held, at the end of any month in the tax year, property that is not a prescribed investment. A prescribed investment is defined in section 4901 of the Income Tax Regulations.

Complete this area if a trust or corporation was accepted for registration, or if the registration was terminated during the current or preceding tax year, and, in any month during the tax year, the trust or the corporation was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(b), (d), or (f).

• Complete **Area B** if both of the following conditions apply:

- the registered investment is a pooled fund trust or a quasi pooled fund trust that held, at the end of any month in the tax year, shares, bonds, mortgages, or other securities of a corporation or debtor (other than those of, or guaranteed by, a Canadian federal, provincial, territorial, or municipal government)
- the total fair market value of these items, when acquired, was more than 10% of the fair market value at the time of acquisition of all property held, minus all amounts owing at the end of that month on account of its acquisition of real or immovable property.

Complete this area if a trust was accepted for registration, or if the registration was terminated during the current or preceding tax year and, in any month during the tax year, the trust was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(a) or (b).

Attach a separate sheet if the registered investment held shares, bonds, mortgages, or other securities for more than one corporation or debtor at the end of any month in the tax year.

• Complete **Area C** if both of the following conditions apply:

- the registered investment is a pooled fund trust that held any one real or immovable property at the end of any month in the tax year
- the fair market value of the real or immovable property when acquired, minus the amounts owing at the particular time on account of the acquisition of that real or immovable property, was more than 10% of the fair market value at the time of acquisition of all property held at that particular time, minus all amounts owing at that particular time on account of its acquisition of real or immovable property.

Complete this area if a trust was accepted for registration, or if the registration was terminated during the current or preceding tax year and, in any month during the tax year, the trust was deemed by subsection 204.4(7) to be registered under paragraph 204.4(2)(a).

Attach a separate sheet if the registered investment held more than one real or immovable property at the end of any month in the tax year.

Schedule 1

Identify the type of corporation or trust as it was accepted for registration under section 204.4.

<input type="checkbox"/> Pooled fund trust described in paragraph 204.4(2)(a)
<input type="checkbox"/> Quasi pooled fund trust described in paragraph 204.4(2)(b)
<input type="checkbox"/> Mutual fund trust described in paragraph 204.4(2)(c)
<input type="checkbox"/> Quasi mutual fund trust described in paragraph 204.4(2)(d)

<input type="checkbox"/> Investment corporation described in paragraph 204.4(2)(e)
<input type="checkbox"/> Quasi investment corporation described in paragraph 204.4(2)(f)
<input type="checkbox"/> Mutual fund corporation described in paragraph 204.4(2)(e)
<input type="checkbox"/> Quasi mutual fund corporation described in paragraph 204.4(2)(f)

Schedule 2

Area A – Investments not prescribed and held at the end of any month in the tax year

Area A applies to a quasi pooled fund trust, quasi mutual fund trust, a quasi mutual fund corporation, or a quasi investment corporation.		
As at end of	(a) Description of investment not prescribed	(b) Total fair market value at time of acquisition of all property included in (a) that is held at end of month
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
Taxable amount: Total of all amounts in column (b)		220
		x
Tax on investments not prescribed (enter this amount on line 1 of page 1)		

Area B – Holding of excess property that is a share, bond, mortgage, or other security of a corporation or debtor (other than those of, or guaranteed by, a Canadian federal, provincial, territorial, or municipal government)

Area B applies to a pooled fund trust or a quasi pooled fund trust.				
As at end of	(a) Name of corporation or debtor	(b) Total fair market value at time of acquisition of all shares, bonds, mortgages, etc., of a corporation or debtor held at end of month	(c) 10% of the excess of (fair market value at time of acquisition of all property held minus all amounts owing at end of month on account of acquisition of all real or immovable property)	(d) (b) minus (c) (if amount is negative, enter "0")
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Taxable amount: Total of all amounts in column (d)				225
				x
Tax on excess securities held (enter this amount on line 2 of page 1)				

Area C – Holding of excess real or immovable property

Area C applies to a pooled fund trust.				
As at end of	(a) Description of real or immovable property	(b) Fair market value at time of acquisition of any one real or immovable property minus all amounts owing at end of month on account of acquisition of that real or immovable property	(c) 10% of the excess of (fair market value at time of acquisition of all property held minus all amounts owing at end of month on account of acquisition of all real or immovable property)	(d) (b) minus (c) (if amount is negative, enter "0")
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Taxable amount: Total of all amounts in column (d)				230
Tax on excess real or immovable property held (enter this amount on line 3 of page 1)				x

How to file this return**By internet**

You have the option to send this return over the Internet in XML format using the Canada Revenue Agency's secure Internet File Transfer service. You will need a Web access code (WAC). For more information about this filing method, go to canada.ca/taxes-iref.

By mail

Sudbury Tax Centre
T3 Trust Returns Program
Canada Revenue Agency
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