

## Mandatory Disclosure of Tax Planning by an Adviser or Promoter

This form must be completed by any person, including a partnership, that is an adviser<sup>1</sup> or promoter<sup>2</sup> required to make a mandatory disclosure of a transaction<sup>3</sup> it commercialized or promoted where the form and substance of the facts concerning the transaction are very similar to those of the facts of a transaction determined by the Minister and published in the *Gazette officielle du Québec*. The transaction must not have required a significant modification to its form and substance to adapt it for implementation with various taxpayers or partnerships.

If the adviser or promoter is a partnership, each member of the partnership is responsible for making a mandatory disclosure. A mandatory disclosure made by one member of a partnership is deemed to have been made by each of the partnership's members.

We will send an acknowledgement of receipt of the form to the adviser or promoter. If we do not make a request for further information within 120 days after the disclosure form is filed, the form will be considered duly completed. However, a disclosure containing a false statement, due to either negligence or the wilful omission of facts, will be considered null and void.

### Deadline

An adviser or a promoter (or, if it is a partnership, one of its members) is required to make a mandatory disclosure by duly completing and filing this form by the later of the following dates:

- 60 days after the day on which the adviser or promoter first commercialized or promoted the transaction;
- 120 days after the day on which the Minister published the determined transaction to which the transaction relates in the *Gazette officielle du Québec*.

### Failure to meet deadline

If an adviser or promoter (or, if it is a partnership, one of its members) does not make a mandatory disclosure using this form by the prescribed deadline, the adviser or promoter will be liable to a penalty of \$10,000 and, as of the second day the form is not filed, an additional penalty of \$1,000 per day up to a maximum of \$100,000.

In addition, the adviser or promoter will be liable to a penalty of 100% of the consideration it (or a person or partnership related to or associated with it) received or is entitled to receive directly or indirectly from any person or partnership for the implementation of the transaction it commercialized or promoted.

### Important

- Send each form **separately by registered mail** to the following address:  
 Direction de l'intégrité et de la recherche  
 en matière de planification fiscale agressive  
 C. P. 5000, succursale Place-Desjardins  
 Secteur D2520P  
 Montréal (Québec) H5B 1A7
- Any form mentioning that information will be provided on request is not considered to be duly completed.

## 1 Information about the promoter or adviser

Enter the name and address of the promoter or adviser that commercialized or promoted the transaction covered by the disclosure.

Name of the promoter or adviser  
 06 | \_\_\_\_\_

Address  
 07 | \_\_\_\_\_

Postal code  
 \_\_\_\_\_

Check the appropriate box and enter the requested number, where applicable.

08	<input type="checkbox"/>	Individual other than a trust.....	.....	Social insurance number .....
09	<input type="checkbox"/>	Trust.....	.....	Identification number .....
10	<input type="checkbox"/>	Cooperative .....	.....	Identification number .....
11	<input type="checkbox"/>	Corporation (Corporations established in Québec must file the French version of this form.) .....	.....	File ..... <b>R I</b>
12	<input type="checkbox"/>	Partnership other than a limited partnership .....	.....	..... <b>S P</b>
13	<input type="checkbox"/>	Limited partnership .....	.....	..... <b>S P</b>





### 3 Information about the members of a partnership that is not a limited partnership

Complete this part if you checked box 12 in Part 1. If you are making the disclosure on your own behalf, complete section 3.1 only. If you are making the disclosure on behalf of all the members of the partnership, complete sections 3.1 and 3.2.

#### 3.1 Information about the member of the partnership making the disclosure

Québec enterprise number (NEQ) <input style="width: 95%;" type="text"/>	Identification number <input style="width: 95%;" type="text"/>	Social insurance number <input style="width: 95%;" type="text"/>	Area code Telephone <input style="width: 95%;" type="text"/>
Name of member <input style="width: 95%;" type="text"/>			
Address <input style="width: 95%;" type="text"/>			
			Postal code <input style="width: 95%;" type="text"/>

#### 3.2 Information about the other members of the partnership

If there is not enough space, attach a separate copy of the form.

Québec enterprise number (NEQ) <input style="width: 95%;" type="text"/>	Identification number <input style="width: 95%;" type="text"/>	Social insurance number <input style="width: 95%;" type="text"/>	Area code Telephone <input style="width: 95%;" type="text"/>
Name of member <input style="width: 95%;" type="text"/>			
Address <input style="width: 95%;" type="text"/>			
			Postal code <input style="width: 95%;" type="text"/>

Québec enterprise number (NEQ) <input style="width: 95%;" type="text"/>	Identification number <input style="width: 95%;" type="text"/>	Social insurance number <input style="width: 95%;" type="text"/>	Area code Telephone <input style="width: 95%;" type="text"/>
Name of member <input style="width: 95%;" type="text"/>			
Address <input style="width: 95%;" type="text"/>			
			Postal code <input style="width: 95%;" type="text"/>

Québec enterprise number (NEQ) <input style="width: 95%;" type="text"/>	Identification number <input style="width: 95%;" type="text"/>	Social insurance number <input style="width: 95%;" type="text"/>	Area code Telephone <input style="width: 95%;" type="text"/>
Name of member <input style="width: 95%;" type="text"/>			
Address <input style="width: 95%;" type="text"/>			
			Postal code <input style="width: 95%;" type="text"/>



### 4 Information about the transaction being disclosed

On line 15, enter the number(s) of the determined transaction(s) related to the transaction. On line 16, enter the date on which the adviser or promoter commercialized or promoted the transaction.

15 | \_\_\_\_\_

16 | \_\_\_\_\_  
Start date of transaction  
Y Y Y Y M M D D

#### Advance ruling

Was the disclosed transaction the subject of a request for an advance ruling with Revenu Québec even if the adviser or promoter withdrew its request before a decision was rendered? .....  Yes  No

If you answered **yes**, enter the reference number of the file. .... | \_\_\_\_\_

Was the disclosed transaction the subject of a request for an advance ruling with the Canada Revenue Agency even if the adviser or promoter withdrew its request before a decision was rendered? .....  Yes  No

If you answered **yes**, enclose a copy of the request or the decision rendered, as applicable.

### 5 Detailed description of all the facts relating to the transaction and the tax consequences

Provide the requested information about the disclosed transaction. You can also enclose the following documents:

- the step-by-step description of the disclosed transaction;
- all promotional documents respecting the transaction;
- any other information or documents that will help us understand the disclosed transaction.

#### 5.1 Working hypotheses

Describe the working hypotheses<sup>4</sup> used. If there is not enough space, attach another copy of the form.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### 5.2 Step-by-step description of the transaction

Using the hypotheses above, provide a step-by-step description of the transaction in chronological order.

##### Step 1 (if there is not enough space, attach another copy of the form)

Date and time | \_\_\_\_\_ | \_\_\_\_\_  
Y Y Y Y M M D D H H M M

a) Parties involved in this step of the transaction (roles, responsibilities and obligations)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b) Values, amounts, and fiscal attributes for each distinct property or right involved in the transaction immediately **before** this step. If estimates are used, include information to that effect.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



c) Description of this step of the transaction<sup>5</sup>

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d) Amounts and nature of tax consequences of this step of the transaction

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e) Values, amounts, and fiscal attributes for each distinct property or right involved in the transaction immediately **after** this step. If estimates are used, include information to that effect.

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f) Legislative provisions **applied** at this step, including those applicable to a tax agreement

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g) Legislative provisions **avoided** at this step, including those applicable to a tax agreement

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h) Other relevant information

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**Step 2** (if there is not enough space, attach another copy of the form)

Date and time 

Y	Y	Y	Y	M	M	D	D

H	H	M	M

a) Parties involved in this step of the transaction (roles, responsibilities and obligations)

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b) Values, amounts, and fiscal attributes for each distinct property or right involved in the transaction immediately **before** this step. If estimates are used, include information to that effect.

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c) Description of this step of the transaction<sup>5</sup>

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d) Amounts and nature of tax consequences of this step of the transaction

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e) Values, amounts, and fiscal attributes for each distinct property or right involved in the transaction immediately **after** this step. If estimates are used, include information to that effect.

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f) Legislative provisions **applied** at this step, including those applicable to a tax agreement

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g) Legislative provisions **avoided** at this step, including those applicable to a tax agreement

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h) Other relevant information

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**Step 3** (if there is not enough space, attach another copy of the form)

Date and time 

Y	Y	Y	Y	M	M	D	D

H	H	M	M

a) Parties involved in this step of the transaction (roles, responsibilities and obligations)

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b) Values, amounts, and fiscal attributes for each distinct property or right involved in the transaction immediately **before** this step. If estimates are used, include information to that effect.

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c) Description of this step of the transaction<sup>5</sup>

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d) Amounts and nature of tax consequences of this step of the transaction

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e) Values, amounts, and fiscal attributes for each distinct property or right involved in the transaction immediately **after** this step. If estimates are used, include information to that effect.

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f) Legislative provisions **applied** at this step, including those applicable to a tax agreement

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g) Legislative provisions **avoided** at this step, including those applicable to a tax agreement

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h) Other relevant information

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**Note:** If there are more than three steps, attach another copy of the form.

### 5.3 Avoided legislative provisions

Cite, if applicable, all legislative provisions avoided by the transaction, including those applicable to a tax agreement (provide the titles of statutes, regulations or agreements and article or section numbers). If there is not enough space, attach another copy of the form.

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## 6 Certification

This part must be signed by the person making the disclosure, meaning the person who is required to make a mandatory disclosure. If the person making the disclosure is a legal person, a trust or another entity, Part 6, or, if applicable, Part 8, must be signed by the person authorized to sign on behalf of the entity.

I certify that all of the information provided on this form and in any attached documents is true, accurate and complete. I understand, moreover, that a mandatory disclosure of a transaction is subject to analysis by tax authorities.

Last name and first name of person responsible for making the disclosure or the person authorized to sign (please print)	Title or position of the person authorized to sign (if applicable)
Signature	Date
	Area code      Telephone

## 7 Person completing the form

Complete this part if you are **not** the person making the disclosure. Enter, if applicable, the Québec enterprise number (NEQ) or the identification number of the person making the disclosure. If the person is registered for our online services for professional representatives, also enter their professional representative number.

	Québec enterprise number (NEQ)	Identification number	Professional representative number
<input type="checkbox"/> Ms. Last name <input type="checkbox"/> Mr.			



## 8 Information about the representative

Provide the requested information, including, if applicable, the Québec enterprise number (NEQ) or identification number. If the representative is registered for our online services for professional representatives, also enter their professional representative number.

Québec enterprise number (NEQ) Identification number Professional representative number

<input type="checkbox"/> Ms.	Last name		First name	
<input type="checkbox"/> Mr.				
Business name			Contact person	
Address				Postal code
Area code	Telephone (work)	Extension	Area code	Fax
			Email	

## Power of attorney and authorization

I authorize the person mentioned above to represent me. This person will have access to all information concerning this disclosure and may discuss any subject related to it. To this end, I authorize Revenu Québec to provide my representative with any information I may have supplied pertaining to this disclosure.

\_\_\_\_\_  
Signature of the person making the disclosure  
or the person authorized to sign

\_\_\_\_\_  
Title or position of the person authorized to sign (if applicable)

\_\_\_\_\_  
Date

## Notes

- The term "adviser" means a person or a partnership that provides help, assistance or advice to a taxpayer or a partnership with regard to the design or implementation of a transaction, or that commercializes or promotes the transaction.
- The term "promoter" means a person, including a partnership, that meets the following conditions:
  - The person or partnership commercialized, promoted or otherwise supported the development of or interest in a transaction.
  - The person or partnership received or is entitled to receive, directly or indirectly, consideration for such commercialization, promotion or support.
  - It is reasonable to consider that the person or partnership played a substantial role in such commercialization, promotion or support.
- A "transaction" includes an arrangement, an event and a series of transactions.
- The following is an example of a working hypothesis: corporation A is a private corporation whose shareholder is Mr. B, a natural person who holds 100 ordinary shares with a fair market value of \$1,000, an adjusted cost base of \$100 and a paid-up capital of \$100.
- Include, if applicable, events, shares, dealings, loans, arrangements, duties on property, sales, rentals, provision of services, contract titles and terms and conditions, undertakings and promises as well as constitution and dissolution of entities.



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