

## Mandatory Disclosure of a Confidential Transaction or a Transaction Involving Conditional Remuneration or Contractual Coverage

This form is intended for a **taxpayer that must file a mandatory disclosure with respect to one of the following transactions<sup>1</sup>** carried out by the taxpayer or by a partnership of which the taxpayer is a member:

- a confidential transaction;
- a transaction involving conditional remuneration;
- a transaction with contractual coverage.

A taxpayer is required to file form TP-1079.OD-V, *Mandatory Disclosure of a Specified Transaction or Preventive Disclosure*, in the following cases:

- The taxpayer is required to disclose a **specified transaction** that they or a partnership of which they are a member carried out.
- The taxpayer is required to make a **preventive disclosure** of a transaction that they or a partnership of which they are a member carried out.

A mandatory disclosure will not be considered an admission by a taxpayer that the taxpayer is not entitled to the tax benefits resulting from the disclosed transaction.

This form is **not** intended for a taxpayer that wishes to make a **voluntary disclosure** to rectify a tax situation. A voluntary disclosure is a complete and spontaneous disclosure (on the taxpayer's own initiative) of omissions or false statements that have allowed the taxpayer to avoid paying income tax or consumption taxes. To make such a disclosure and benefit from the advantages of doing so, follow the instructions in IN-309-V, *Voluntary Disclosure: Rectifying Your Tax Situation*, or refer to the current version of interpretation bulletin ADM. 4, *Voluntary Disclosure Program*.

Where a transaction is carried out by a limited partnership, it is **each of the general partners**, and only those persons, who are subject to mandatory disclosure. Where a transaction is carried out by a partnership other than a limited partnership, **each member** of the partnership is responsible for making a mandatory disclosure. A mandatory disclosure made by one member of a partnership, whether or not it is a limited 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 taxpayer. 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.

A taxpayer is required to disclose a transaction carried out by the taxpayer or by a partnership of which the taxpayer is a member in the following cases:

- The transaction is a confidential transaction, a transaction involving conditional remuneration or a transaction with contractual coverage.
- For the taxation year or fiscal period, the transaction has one of the following direct or indirect tax consequences:
  - a tax benefit<sup>2</sup> of \$25,000 or more for the taxpayer;
  - an impact on the income of the taxpayer or of the partnership of \$100,000 or more.

### Confidential transaction

A confidential transaction is a transaction with respect to which:

- a taxpayer or a partnership retained the services of an adviser;<sup>3</sup> and
- a contract<sup>4</sup> between the taxpayer or the partnership and the adviser includes, in relation to the transaction, an undertaking of confidentiality by the taxpayer or the partnership towards other persons<sup>5</sup> or towards a tax authority in Canada or elsewhere.

### Transaction involving conditional remuneration

A transaction involving conditional remuneration<sup>6</sup> is a transaction with respect to which all or part of the remuneration of the adviser<sup>7</sup> is:

- conditional on obtaining a tax benefit<sup>8</sup> resulting from the transaction or determined, in whole or in part, on the basis of the tax benefit;
- refundable, in any manner whatever, to the taxpayer if the expected tax benefit from the transaction does not materialize; or
- paid to the adviser only after the expiry of the normal reassessment period with respect to the taxation year(s) in which the transaction takes place.

### Transaction with contractual coverage

A transaction with contractual coverage is a transaction with respect to which there is protection consisting of an insurance (other than standard professional liability insurance) or any other protection, including an indemnity, compensation or a guarantee that would:

- protect a taxpayer against a failure of the transaction to achieve any tax benefit from the transaction;
- pay for or reimburse any expense, fee, tax, interest, penalty or similar amount that may be incurred by a taxpayer in a dispute with a tax authority in Canada or elsewhere in respect of a tax benefit from the transaction; or
- help or represent a taxpayer, protect the taxpayer's rights or provide any other form of assistance to the taxpayer in a dispute with a tax authority in Canada or elsewhere in respect of a tax benefit from the transaction.

### Deadline

A taxpayer that is required to make a mandatory disclosure must duly complete and file this disclosure form by the deadline for filing the taxpayer's income tax return for the taxation year in which the transaction resulting in the tax benefit or having an impact on the income of the taxpayer took place. In the case of a transaction carried out by a partnership, the disclosure must be made by the deadline for filing the partnership information return<sup>9</sup> for the fiscal period in which the transaction that resulted in an impact on the income of the partnership was carried out.



A mandatory disclosure must be made by the date on which the transaction was carried out if it was carried out **after**:

- the filing deadline of the taxpayer’s income tax return for the taxation year in which the transaction resulted in the tax benefit or in which it had an impact on the taxpayer’s income;
- the partnership’s information return deadline for the fiscal period in which the transaction had an impact on the partnership’s income.

**Failure to make a disclosure by the deadline**

If the **duly completed** mandatory disclosure form is not filed by the deadline:

- The taxpayer or partnership that carried out the transaction is liable to a penalty of \$10,000, or up to \$100,000 after 91 days.
- The taxpayer required to disclose the transaction is liable to a penalty equal to 50% of the tax benefit resulting, directly or indirectly, from the transaction if the benefit is denied under the general anti-avoidance rule (GAAR).
- The taxpayer or members of the partnership that carried out the transaction may be ineligible for public contracts under the *Act respecting contracting by public bodies* (CQLR, c. C-65.1) if the penalty was applied under the GAAR.<sup>10</sup>

Furthermore, if the duly completed mandatory disclosure form is not filed by the deadline:

- The prescribed period in which we can issue an assessment of the tax consequences of failing to disclose a transaction will be suspended until the prescribed form is filed.<sup>11</sup>
- The Minister may, even if the prescribed period for issuing a reassessment has expired, issue an assessment of the tax consequences of failing to disclose a transaction three, four, six or seven years (depending on the circumstances) after the date on which the prescribed form is filed.
- The Minister may, even if the prescribed period for issuing a reassessment has expired, issue an assessment of the tax consequences of failing to disclose a transaction up to six or seven years (depending on the circumstances) after the date on which the prescribed form is filed if the assessment is issued under the GAAR.

**Important**

- Send the form **under separate cover by registered mail** to the following address:  
 Direction générale des entreprises  
 C. P. 5000, succursale Place-Desjardins  
 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 mandatory disclosure**

Check the appropriate box(es).

- 01 Confidential transaction
- 02 Transaction involving conditional remuneration<sup>12</sup>
- 03 Transaction with contractual coverage

Enter the taxation year or fiscal period (as applicable) in which the transaction resulted in a tax benefit or had an impact on the income of the taxpayer or partnership.

05 Taxation year or fiscal period covered by the disclosure: from 

Y	Y	Y	Y	M	M	D	D

 to 

Y	Y	Y	Y	M	M	D	D

**2 Information about the taxpayer or partnership**

Enter the name and address of the taxpayer or partnership that **carried out** the transaction being disclosed.

06  Name of the taxpayer or partnership

07  Address  Postal code

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

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



### 3 Information about the general partner and limited partners (limited partnership)

Complete this part if you checked box 13 in Part 2.

#### 3.1 Information about the general partner making the disclosure

If the limited partnership has more than one general partner, attach a separate copy of section 3.1 of the form.

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Name of general partner			Area code	Telephone
<input type="text"/>			<input type="text"/>	<input type="text"/>
Address				Postal code
<input type="text"/>				<input type="text"/>

Fiscal period ending on the same date as the fiscal period entered on line 05 of Part 1 or that includes the end date of that fiscal period:

From  to

Y Y Y Y M M D D      Y Y Y Y M M D D

#### 3.2 Information about the limited partners

Provide the information requested in this section for **each** limited partner. You are not required to complete this section if, for the fiscal period entered on line 05 of Part 1, the partnership filed a *Partnership Information Return* (TP-600-V) and Schedule A of the return includes all the required information.

If there is not enough space, attach a separate copy of section 3.2 of the form.

1

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Name of limited partner			Area code	Telephone
<input type="text"/>			<input type="text"/>	<input type="text"/>
Address				Postal code
<input type="text"/>				<input type="text"/>

2

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Name of limited partner			Area code	Telephone
<input type="text"/>			<input type="text"/>	<input type="text"/>
Address				Postal code
<input type="text"/>				<input type="text"/>

3

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Name of limited partner			Area code	Telephone
<input type="text"/>			<input type="text"/>	<input type="text"/>
Address				Postal code
<input type="text"/>				<input type="text"/>



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

Complete this part if you checked box 12 in Part 2. If you are making the disclosure on your own behalf, complete section 4.1 only. If you are making the disclosure on behalf of all the members of the partnership, complete sections 4.1 and 4.2.

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

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>
Name of member			Area code Telephone
<input type="text"/>			<input type="text"/>
Address			
<input type="text"/>			
			Postal code
			<input type="text"/>

Fiscal period ending on the same date as the fiscal period entered on line 05 of Part 1 or that includes the end date of that fiscal period:

From  to

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

You are not required to complete this section if, for the fiscal period entered on line 05 of Part 1, the partnership filed a *Partnership Information Return* (TP-600-V) and Schedule A of the return includes all the required information.

If there is not enough space, attach a separate copy of section 4.2 of the form.

**1**

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>
Name of member			Area code Telephone
<input type="text"/>			<input type="text"/>
Address			
<input type="text"/>			
			Postal code
			<input type="text"/>

**2**

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>
Name of member			Area code Telephone
<input type="text"/>			<input type="text"/>
Address			
<input type="text"/>			
			Postal code
			<input type="text"/>

**3**

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>
Name of member			Area code Telephone
<input type="text"/>			<input type="text"/>
Address			
<input type="text"/>			
			Postal code
			<input type="text"/>



### 5 Information about the advisers or promoters

Provide the requested information about the advisers<sup>13</sup> or the promoters<sup>14</sup> of the transaction. If there is not enough space, attach a separate copy of Part 5 of the form.

**1**

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number
			T - -
Name of adviser or promoter			Area code Telephone
Address of head office or principal place of business			Postal code
Name of person in charge of the file		Fees paid	Estimated fees payable

Check the box(es) corresponding to the role of the adviser or promoter

Provided help, assistance or advice regarding the design of the transaction

Provided help, assistance or advice regarding the implementation of the transaction

Commercialized the transaction

Promoted the transaction

**2**

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number
			T - -
Name of adviser or promoter			Area code Telephone
Address of head office or principal place of business			Postal code
Name of person in charge of the file		Fees paid	Estimated fees payable

Check the box(es) corresponding to the role of the adviser or promoter

Provided help, assistance or advice regarding the design of the transaction

Provided help, assistance or advice regarding the implementation of the transaction

Commercialized the transaction

Promoted the transaction

**3**

Québec enterprise number (NEQ)	Identification number	Social insurance number	Trust account number
			T - -
Name of adviser or promoter			Area code Telephone
Address of head office or principal place of business			Postal code
Name of person in charge of the file		Fees paid	Estimated fees payable

Check the box(es) corresponding to the role of the adviser or promoter

Provided help, assistance or advice regarding the design of the transaction

Provided help, assistance or advice regarding the implementation of the transaction

Commercialized the transaction

Promoted the transaction



## 6 Information about the other parties involved in the transaction

Enter the requested information about **all** the other parties involved in the transaction. This includes parties that are not subject to or are exempt from Québec income tax. If there is not enough space, attach a separate copy of Part 6 of the form.

Check the appropriate box.

- Individual other than a trust     
  Corporation     
  Limited liability corporation<sup>15</sup>  
 Partnership     
  Trust     
  Other: \_\_\_\_\_

Québec enterprise number (NEQ)      Identification number      Social insurance number      Trust account number  
 \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_      T \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Name      Area code      Telephone  
 \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_

1

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

Description of the relationship to the taxpayer or partnership that carried out the transaction  
 \_\_\_\_\_

Specify the fiscal relationship(s) between the taxpayer or partnership and the party involved in the transaction (related to or associated or affiliated with each other, deal at arm's length with each other, do not deal at arm's length with each other)  
 \_\_\_\_\_

Check the appropriate box.

- Individual other than a trust     
  Corporation     
  Limited liability corporation<sup>15</sup>  
 Partnership     
  Trust     
  Other: \_\_\_\_\_

Québec enterprise number (NEQ)      Identification number      Social insurance number      Trust account number  
 \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_      T \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Name      Area code      Telephone  
 \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_

2

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

Description of the relationship to the taxpayer or partnership that carried out the transaction  
 \_\_\_\_\_

Specify the fiscal relationship(s) between the taxpayer or partnership and the party involved in the transaction (related to or associated or affiliated with each other, deal at arm's length with each other, do not deal at arm's length with each other)  
 \_\_\_\_\_

Check the appropriate box.

- Individual other than a trust     
  Corporation     
  Limited liability corporation<sup>15</sup>  
 Partnership     
  Trust     
  Other: \_\_\_\_\_

Québec enterprise number (NEQ)      Identification number      Social insurance number      Trust account number  
 \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_      T \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Name      Area code      Telephone  
 \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_

3

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

Description of the relationship to the taxpayer or partnership that carried out the transaction  
 \_\_\_\_\_

Specify the fiscal relationship(s) between the taxpayer or partnership and the party involved in the transaction (related to or associated or affiliated with each other, deal at arm's length with each other, do not deal at arm's length with each other)  
 \_\_\_\_\_



## 7 Information about the transaction being disclosed

### 7.1 Advance ruling

Complete this section only if the disclosed transaction is the subject of a request for an advance ruling even if the taxpayer or the partnership withdrew its request before a decision was rendered.

Was the request for an advance ruling made with Revenu Québec? .....  Yes  No

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

Was the request for an advance ruling made with the Canada Revenue Agency? .....  Yes  No

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

### 7.2 Audit or investigation

Has the transaction being disclosed already been the subject of an audit or investigation by Revenu Québec or the Canada Revenue Agency? .....  Yes  No

If you answered **yes**, enter the date on which the audit or investigation began.  Y Y Y Y M M D D

### 7.3 Value of the tax benefit or amount of the impact on income

Enter in each column the actual or estimated value of the tax benefit resulting from the disclosed transaction, or the actual or estimated amount of the disclosed transaction's impact on income. Where there is more than one tax benefit or impact on income to be entered in a given cell, enter the total amount.

	Value of the tax benefit	Amount of the impact on income
Taxation year or fiscal period covered by the disclosure (line 05 of Part 1)		
First year after the taxation year or fiscal period covered by the disclosure		
Second year after the taxation year or fiscal period covered by the disclosure		
Years <b>prior</b> to the taxation year or fiscal period covered by the disclosure		
Third year and all <b>subsequent</b> years after the taxation year or fiscal period covered by the disclosure		



**7.4 Brief description of the tax benefit or the impact on income**

Check the box(es) corresponding to the tax benefit or impact on income that the disclosed transaction had or is expected to have.

If the transaction was carried out by a taxpayer, for each tax benefit and each impact on income checked, enter the number of the applicable line (i.e. the line concerning the benefit or impact in question) of the appropriate schedule of the income tax return or, where there is no such schedule, of the income tax return itself.

If the transaction was carried out by a partnership, for each impact on income checked, enter the number of the applicable line (i.e. the line concerning the impact in question) of the appropriate schedule of the partnership information return or, where there is no such schedule, of the partnership information return itself.<sup>16</sup>

For each tax benefit and each impact on income checked, enter in the last column the name of each applicable statute, regulation or tax agreement, along with the relevant section or article numbers. Also enter any applicable jurisprudential rules or accounting principles.

If there is not enough space, attach a separate copy of section 7.4 of the form.

	Line number on the return or schedule	Name and section number of applicable statute, regulation, tax agreement or principle applied or avoided
<input type="checkbox"/> Amount excluded under tax liability rules (such as rules applying to the proportion of business carried on in Québec, establishments outside Québec or income earned in Québec)		
<input type="checkbox"/> Amount excluded under a tax agreement		
<input type="checkbox"/> Amount added or subtracted in calculating the cost of property		
<input type="checkbox"/> Amount added or subtracted in calculating the adjusted cost base of property		
<input type="checkbox"/> Amount added or subtracted in calculating a capital gain or loss		
<input type="checkbox"/> Amount added or subtracted in calculating a provision or a reserve		
<input type="checkbox"/> Amount subtracted as capital cost allowance (CCA)		
<input type="checkbox"/> Amount subtracted as a terminal loss		
<input type="checkbox"/> Amount taken into account in calculating a capital gains exemption		
<input type="checkbox"/> Amount added or subtracted in calculating a non-capital loss		
<input type="checkbox"/> Amount added or subtracted in calculating a net capital loss		
<input type="checkbox"/> Amount added or subtracted in calculating a farm loss		
<input type="checkbox"/> Amount added or subtracted in calculating a restricted farm loss		
<input type="checkbox"/> Amount added or subtracted in calculating a limited partnership loss		
<input type="checkbox"/> Amount taken into account in calculating a non-refundable tax credit		
<input type="checkbox"/> Amount taken into account in calculating a refundable tax credit		
<input type="checkbox"/> Other amount taken into account in calculating net income		
<input type="checkbox"/> Other amount taken into account in calculating taxable income		
<input type="checkbox"/> Other amount taken into account in calculating income tax payable		
<input type="checkbox"/> Other tax benefit (or impact on income) not mentioned on the above lines resulting from the transaction disclosed		





## 8 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; and
- a copy of the organizational chart of all parties involved in the transaction showing the following information immediately before the transaction began:
  - the full name of each party involved (specify whether each party is an individual, a corporation, a partnership, a trust or any other entity),
  - the jurisdiction in which each party involved was constituted,
  - the country of residence of each party involved,
  - the details of the capital stock issued by each corporation involved (including the number, class, fair market value, adjusted cost base and paid-up capital of the shares, as well as the description of the rights and privileges for each class of shares and the percentage of shares held in each class by each shareholder),
  - the details of the interests issued by each partnership involved (including the number, fair market value and adjusted cost base of the interests and the description of the rights and obligations of each partnership’s members),
  - the name of the settlor, the trustees and the beneficiaries of the trusts involved and the terms of the allocation of the trust’s income (or losses) and capital,
  - the details of the profit sharing of other involved entities (including the number, fair market value and adjusted cost base of interests and the description of the rights and obligations of the members or shareholders of the other entities),
  - the details of the loans between the parties involved (including the identity of the debtor and the creditor, the amount of initial principal, the interest rate, the amount of the unpaid balance, the fair market value of the capital and unpaid interest and, in the case of a guaranteed loan, the identity of the guarantor), and
  - other rights or obligations introduced between the parties involved.

### 8.1 Economic and business rationale

Provide the economic and business rationale of the transaction. If there is not enough space, attach another copy of section 8.1 of the form.

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

Provide a step-by-step description of the transaction in chronological order, including the steps that have yet to be completed.

**Step 1** (if there is not enough space, attach another copy of section 8.2 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 (names, 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>17</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 section 8.2 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 (names, 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>17</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 section 8.2 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 (names, 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>17</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 section 8.2 of the form.

**8.3 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 section 8.3 of the form.

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**9 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 9 and, if applicable, Part 11, 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

**10 Person completing the form**

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

Québec enterprise number (NEQ)	Identification number	Trust account number <b>T</b> - -	Professional representative number
<input type="checkbox"/> Ms. Last name	<input type="checkbox"/> Mr. _____		First name _____
Business name _____		Contact person _____	
Address _____			Postal code _____
Area code Telephone (work)	Extension	Area code Fax	Email _____



10CT ZZ 49486784

### 11 Information about the representative

Provide the requested information, including, if applicable, the Québec enterprise number (NEQ), the identification number of the representative or the trust account 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	Trust account number	Professional representative number
		T - -	
<input type="checkbox"/> Ms. Last name	<input type="checkbox"/> Mr.		First name
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 the taxpayer or partnership named in Part 2 for the purposes of this disclosure to Revenu Québec.

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
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## Notes

1. A “transaction” includes an arrangement, an event and a series of transactions.
2. The term “tax benefit” means a reduction, an avoidance or a deferral of the tax or of another amount payable under the *Taxation Act*, or an increase in a refund of tax or of another amount under the *Taxation Act*, including a reduction, avoidance or deferral of the tax or of another amount that would be payable under the *Taxation Act* were it not for a tax agreement, as well as the increase in a refund of tax or of another amount under the *Taxation Act* resulting from a tax agreement.
3. 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.
4. Where the contract with the adviser is entered into by a person associated with or related to the taxpayer or the partnership of which the taxpayer is a member on the date the contract was entered into, the contract is deemed to have been entered into by the taxpayer or the partnership of which the taxpayer is a member. The same applies to undertakings of confidentiality.
5. An undertaking of confidentiality towards other persons does not include a clause providing that the adviser’s professional liability exists only towards the adviser’s client, and according to which a third party may not, for its own purposes, rely on the opinion given by the adviser to the client.
6. A transaction involving conditional remuneration **does not include** the following transactions:
  - the claiming of refundable tax credits, including the tax credits for scientific research and experimental development (R&D);
  - any request related to the analysis or review of a tax assessment;
  - a transaction with respect to which an agreement was entered into with a person who is a member of a professional order and under which the result obtained by the person is one of the factors taken into consideration in determining the person’s remuneration, in accordance with a provision of the code of ethics adopted by the professional order under the authority of which the person practises the profession;
  - a request regarding the review of a taxpayer’s income tax for a taxation year after that return has been filed.
7. See note 3.
8. Consumption tax recovery reviews do not result in a tax benefit in connection with a transaction involving conditional remuneration.
9. Where the Minister of Revenue has waived the requirement to file an information return, a mandatory disclosure regarding a transaction carried out by a partnership must be made by the date on which its members would be required to file an information return.
10. If the penalty was applied under the GAAR, the taxpayer or the members of the partnership that made the transaction may be listed in the Registre des entreprises non admissibles aux contrats publics (RENA).  
The Autorité des marchés publics will take the penalty into consideration when deciding whether to authorize the taxpayer or partnership to enter into contracts with a public body.
11. Suspension of the normal reassessment period also applies to any person that, on the date that the transaction was carried out, was associated with or related to the person responsible for the disclosure, or was associated with or related to the partnership that carried out the transaction, including any member of a limited partnership where the general partner failed to file a mandatory disclosure form.
12. See note 6.
13. See note 3.
14. The term “promoter” means any person or partnership to which all of the following criteria apply:
  - 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; or the person or partnership is associated with or related to a person that received or is entitled to receive such consideration for such commercialization, promotion or support.
  - The person or partnership played a substantial role in such commercialization, promotion or support.
15. This is a type of corporation that can be constituted in certain jurisdictions. Such a corporation operates as a separate body corporate. In such a corporation, business income and losses can be allocated to owners.
16. Where the Minister of Revenue has waived the requirement to file an information return, the line number is that of the applicable line (i.e. the line concerning the impact in question) on the schedule or information return that the partnership would otherwise have had to complete.
17. Include, if applicable, events, shares, dealings, loans, arrangements, rights in property, sales, rentals, provision of services, contract titles and terms and conditions, undertakings and promises as well as constitution and dissolution of entities.

