

Disclosure of a Nominee Agreement

You must file this form if you are required to disclose a nominee agreement concluded as part of a transaction or series of transactions or if you are a member of a partnership that is party to such an agreement. Disclosure by one of the parties to the agreement will be deemed to have been made by the other party or parties as well.

Disclosure is not required if all of the following conditions are met:

- The nominee agreement was concluded between an individual and a related person.
- The nominee agreement covers the purchase of an immovable for the individual's personal use only.
- The related person co-signed at the request of a financial institution when financing the purchase of the immovable.
- Under the nominee agreement, the related person co-signed for no more than 50% of the immovable.

Likewise, you are not required to disclose a nominee agreement without consequences for income tax purposes.

Disclosure deadline

The disclosure must be made by the later of the following:

- the 90th day following the day the nominee agreement was concluded;
- December 23, 2020.

Failure to disclose by the deadline

If a nominee agreement is not disclosed by filing a **duly completed** copy of this form by the deadline, the parties to the agreement will be jointly liable for a \$1,000 penalty. For every day after the deadline, an additional penalty of \$100 will be imposed, up to a maximum of \$5,000.

Suspension of prescription

If a **duly completed** copy of this form disclosing a nominee agreement made as part of a transaction or series of transactions is not filed by the deadline, the prescription period otherwise applicable to a taxation year for a person participating in the nominee agreement or a member of a partnership that is party to the agreement will be suspended for the transaction or series of transactions.

Late disclosure of the nominee agreement will cancel the suspension of prescription.

Filing the form

You must file a separate form for each nominee agreement. If you are filing more than one form, send each one and the related documents under separate cover. Forms and documents must be sent by registered mail to one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

1 Information about the nominee agreement

Date the nominee agreement was concluded:

10a

Y Y Y Y M M D D

End date of the nominee agreement (if applicable):

10b

Y Y Y Y M M D D

Object of the nominee agreement:

10c

If you concluded a nominee agreement, counter letter or apparent contract in writing, enclose a copy.



2 Information about the taxpayers or partnerships party to the nominee agreement

Enter the required information about all the taxpayers or partnerships that are or were party to the nominee agreement.

In column B of the table below, enter the appropriate code for the taxpayer or partnership.

- 1 – Individual other than a trust
- 2 – Trust
- 3 – Cooperative
- 4 – Corporation
- 5 – Partnership other than a limited partnership
- 6 – Limited partnership
- 7 – Other

If you need more space, enclose a separate sheet with the required information.

	A Name of taxpayer or partnership	B Code	C Role (mandator or nominee)	D Social insurance number (SIN) or identification number	D.1 The trust account number, ¹ if applicable	E Complete address
20						
21						
22						
23						
24						
25						

3 Information about other taxpayers or partnerships with tax consequences arising from the nominee agreement

If applicable, enter the information below about any other taxpayers or partnerships with tax consequences arising from the nominee agreement, including those that are exempt from Québec income tax or otherwise not subject to it. If you need more space, enclose a separate sheet with the required information.

	A Name of taxpayer or partnership	B Place of residence	C Social insurance number (SIN) or identification number	D The trust account number, ² if applicable
30				
31				
32				
33				
34				
35				



7 Information about the representative

Complete the fields below, including the Québec enterprise number (NEQ) or identification number. If the representative is registered for services for professional representatives, also enter his or her professional representative number.

Québec enterprise number (NEQ)		Identification number		Professional representative number	
7		7a		7b	
7c 1. <input type="checkbox"/> Ms. 2. <input type="checkbox"/> Mr.					
Last name			First name		
7d			7e		
Name of business			Contact person		
7f			7g		
Apartment number or suite		Street number		Street or PO box	
7h		7i		7j	
City, town or municipality				Province	Postal code
7k				7l	7m
Area code Telephone (work)		Extension		Area code Fax	
7n				7o	
Email (optional)					
7p					

8 Power of attorney and authorization

I authorize this person to represent me. He or she has access to all information related to this disclosure and can discuss any related subject. I authorize Revenu Québec to communicate any information I submitted in respect of this disclosure to my representative.

	8a
Signature of the person required to make the disclosure	Date

Notes

1. Enter the account number shown on the federal *Trust Income Tax and Information Return* (T3RET).
2. See note 1.



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