

Trust Income Tax Return 2021



Refer to the *Guide to Filing the Trust Income Tax Return* (TP-646.G-V) for useful information on how to complete this return and the accompanying schedules. The guide also outlines the principal changes for 2021. If you are completing the return for a succession that earned only **retirement income, investment income** or **death benefits**, refer to the lines in this return that are preceded by the symbol **◆** and to the sections of the guide that are printed on a coloured background.

1 Information about the trust

Identification number
(if you do not check box 10)

◆ 1a

Trust account number¹

◆ 1a1 **T** - -

◆ 1b Name of trust

◆ 2a Last name of trustee or liquidator of the succession,
in the case of an individual

◆ 2b First name

◆ 2c Name of trust corporation, if applicable

◆ 2d Identification number of trustee or liquidator of the succession (social insurance number [SIN], in the case of an individual)

◆ 3a Apartment Address of trustee or liquidator of the succession

◆ 3b Street number

◆ 3c Street name or P.O. box

◆ 3d City, town or municipality

◆ 3e Province

◆ 3f Postal code

◆ 3g Area code Telephone

◆ 3h Extension

◆ 4 Deemed resident trust – Code of actual country of residence

◆ 5a Taxation year covered from **2 0**

◆ 5b to **2 0**

6 **Inter vivos trust**

◆ 6a Date on which the trust was created

◆ 7 **Testamentary trust**

◆ 7a Date of death

◆ 7b SIN of the deceased

◆ 7c Succession

◆ 8 Code corresponding to the type of trust

◆ 8a Specify (in the case of codes 6 and 18) :

◆ 8b Specified trust

◆ 9 Language of communication

1 French

2 English

1. This account number is shown on the federal *Trust Income Tax and Information Return* (form T3RET).



1 Information about the trust (continued)

10 This is the trust's first return. If this is the case, enclose with the return a copy of the trust deed or judgment, or a copy of the will and a list of the assets at the time of death, unless such a document has already been sent. If this is not the trust's first return, specify the previous taxation year:

10a From **2 0** Y Y M M D D 10b to **2 0** Y Y M M D D

10c Trustee's address for the previous taxation year, if different from the one on lines 3a through 3f:

11 Wind-up date, if this is the final return **2 0** Y Y M M D D

12a Total assets in the registers as at the date shown on line 5b

12b Total liabilities in the registers as at the date shown on line 5b

13 The trust was resident in Canada throughout the taxation year covered. If not, enter the code for the other country of residence. 13a

14 There have been changes in capital interests or income interests since 1984. This does not apply in the case of a unit trust.

Year changes were made 14a

Attach a list of the changes if they were made during the taxation year covered.

15 The terms of the trust deed have been changed since June 18, 1971. Year changes were made 15a

If changes were made during the taxation year covered, attach a copy of the documents giving effect to the changes.

17 The trust agreed to a non-arm's length inter vivos transaction under which property was transferred or loaned to the trust. Year of the transfer or loan 17a

If a non-arm's length inter vivos transaction was agreed to during the taxation year covered, see the instructions in Part 4 of the guide.

18 The trust received property through a transfer or loan as a revocable or blind trust. Year the property was received 18a

If property was received during the taxation year covered, see the instructions in Part 4 of the guide.

20 The will, the trust deed or a court order stipulates that the trust income must be paid to the beneficiaries.

21 The trust distributed property other than money to one of its beneficiaries during the taxation year covered by this return.

22 The trust was a public trust during the taxation year covered by this return.

23 This is the first taxation year of a graduated rate estate (GRE) and an election has been made under section 1054 or 1055.1 of the *Taxation Act*.

24 The trust is one of a number of trusts created from contributions by the same individual.

25 The trust is a designated beneficiary of a designated trust.

26 The trust is designated as a GRE, and no other succession is designated as such. Enter the SIN of the deceased individual on line 7b.

27 The trust jointly elects, with one or more of its beneficiaries who qualify for the disability tax credit, to be considered a qualified disability trust (QDT). Enter the SIN of each of these persons below.

27a 27b 27c 27d

Also enclose a copy of the document that attests to this election.

27.1 During the year, the trust ceased to be considered a QDT. See the information in section 1.7 of the guide.

28 The beneficiary of the trust died in the taxation year covered and the trust is a spousal trust, an alter ego trust, a joint spousal trust or a trust where property was transferred in accordance with eligible rollover rules under subparagraph (ii) of paragraph (b) of section 454.2 and under section 692.5 of the *Taxation Act*.

Date of death of the beneficiary 28a **2 0** Y Y M M D D

29 The trust became subject to a loss restriction event during the year. See the information in section 3.5 of the guide.

Date on which the trust became subject to a loss restriction event 29a **2 0** Y Y M M D D

30 The trust holds an interest in a qualified public corporation and it elects to defer the payment of the income tax on the deemed disposition of its interest in the corporation. See the instructions in section 5.1.5 of the guide.

31 The trust received or disposed of (sold, transferred, exchanged, gifted, etc.) virtual currency. See section 5.1 of the guide.

32 The trust holds shares in one or more private corporations. If the trust is a personal trust, list on another sheet each corporation's name and Québec enterprise number (NEQ) and the number of shares held in each corporation by the trust.

2 Net income and taxable income

2.1 Income (enclose all information slips received)

◆ Actual amount of dividends from taxable Canadian corporations (line 303 of Schedule B)					50	
◆ Other investment income from Canadian sources (line 309 of Schedule B)				+	51	
◆ Foreign investment income (line 313 of Schedule B)				+	52	
Taxable capital gains (amount from line 230 of Schedule A, if positive)				+	53	
◆ Pension benefits				+	54	
Business income (or loss)	gross	55a		net ²	+	55
Farm income (or loss)	gross	56a		net ²	+	56
Fishing income (or loss)	gross	57a		net ²	+	57
Rental income (or loss)	gross	58a		net ²	+	58
Amount from a net income stabilization account (NISA)				+	59	
Income (or losses) relating to a deemed sale applicable to certain trusts (line 30 of form TP-653-V) ²				+	60	
◆ Other income. Specify: 61a				+	61	
◆ Add lines 50 through 61.					Income	= 63

2.2 Net income

◆ Carrying charges and interest expenses (line 319 of Schedule B)					64	
◆ Fees paid to the trustee (such fees may constitute employment income for the individual who receives them)					65	
◆ Portion of the amount on line 65 that is not deductible or that is deducted elsewhere on the return	-				66	
◆ Subtract line 66 from line 65.	=			+	67	
◆ Add lines 64 and 67.				=	68	
Business investment loss ³				+	69	
Other deductions in the calculation of net income. Specify: 70a				+	70	
◆ Add lines 68 through 70.				=		72
◆ Subtract line 72 from line 63.				=		73
Taxable benefits:						
• upkeep and maintenance expenses or taxes for property used by a beneficiary				+	74	
• value of other taxable benefits				+	75	
◆ Add lines 73 through 75.					Income before allocations	= 80
◆ Total amounts allocated to beneficiaries (line 410 of Schedule C or line 173b of Schedule E). Enclose all RL-16 slips.				-	81	
◆ Subtract line 81 from line 80.					Income after allocations	= 82
◆ Gross-up of dividends not designated (total of the amounts from line 326 of Schedule B)				+	83	
◆ Adjustment of investment expenses (line 350 of Schedule B, if positive)				+	84	
◆ Add lines 82 through 84.				=	85	
◆ Carry-over of the adjustment of investment expenses				-	86	
◆ Subtract line 86 from line 85.					Net income	= 90

2.3 Taxable income

Non-capital losses from other years ³		91a			91	
Net capital losses from other years ³				+	92	
Adjustment for the purpose of calculating the CNIL		93a				
Other deductions in the calculation of taxable income. Specify: 94a				+	94	
Add lines 91, 92 and 94.				=		96
Subtract line 96 from line 90. If the result is negative, enter a minus sign (-) in front of the amount.				=		97
◆ Other adjustment of investment expenses (line 355 of Schedule B, if positive)				+	98	
Adjustment of deductions (all or part of the deduction claimed for a trust that is a certified forest producer)						98.1
Add lines 97, 98 and 98.1. If the result is nil or negative, enter 0 on line 135. If the result is positive, continue the calculations on the next page. Mutual fund trusts and trusts subject to alternative minimum tax (AMT) ⁴ must continue the calculations on the next page even if the result on line 99 is negative or nil.					Taxable income	= 99

2. Enter a minus sign (-) in front of an amount that is a loss and subtract that amount from a positive amount.

3. Do not use a minus sign (-).

4. Refer to the instructions for line 130 in the guide to determine whether the trust is subject to AMT.



3 Income tax payable

For a **GRE** or a **QDT**, complete lines 101 through 103 (see the guide).

To calculate the amounts on lines 101 and 102, use the table of income tax rates provided below.

Taxable income		Income tax rates	
more than	\$0	but no more than	\$45,105
	\$45,105		\$90,200
	\$90,200		\$109,755
	\$109,755		
15% of taxable income			
\$6,765.75 on the first \$45,105 and 20% on the remainder			
\$15,784.75 on the first \$90,200 and 24% on the remainder			
\$20,477.95 on the first \$109,755 and 25.75% on the remainder			

Taxable income (line 99) _____
 on the first – _____ ▶ the income tax is _____ 101 _____
 on the remainder = _____ ▶ the income tax at _____% is _____ + 102 _____
 Add lines 101 and 102. Carry the result to line 120. _____ = _____ ▶ 103 _____

For a trust other than a mutual fund trust, a QDT or a GRE, complete lines 105 and 107.

For a **specified investment flow-through trust (SIFT)**, see the note for lines 105 and 107 in the guide.

Taxable income (line 99) _____ 105 _____
 Tax rate _____ × _____ **25.75%**
 Multiply line 105 by 25.75%. Carry the result to line 120. _____ = 107 _____

For a mutual fund trust, complete lines 110 through 115. For a **SIFT trust**, see the note for lines 110 through 115 in the guide.

Taxable income (line 99) _____ 110 _____
 Amount from line 53 or line 92 (whichever is less) _____ + 111 _____
 Add lines 110 and 111. _____ = 112 _____
 Amount from line 53 _____ – Amount from line 250 of Schedule A _____ ▶ _____
 Subtract line 113 from line 112. If the result is negative, enter 0. _____ = 114 _____
 Tax rate _____ × _____ **25.75%**
 Multiply line 114 by 25.75%. Carry the result to line 120. _____ = 115 _____

Income tax on taxable income (line 103, 107 or 115, as applicable).

You may have to complete form TP-750-V (see the guide).

Income tax adjustment. Specify: _____ + 120 _____
 Add lines 120 and 121. _____ = 121 _____
 Add lines 120 and 121. _____ = 122 _____

Tax credit for donations and gifts

Trust that is not a QDT or a GRE

	A		B
Total donations and gifts	123.1 _____	× 20% ▶	_____
Portion of donations and gifts that exceeds \$200	123.2 _____	× 5.75% ▶ +	_____
Add the amounts in column B and carry the result to line 123.			_____

GRE or QDT

Total donations and gifts	123.3 _____	× 20% ▶	_____
Amount from line 99 minus \$109,755. If the result is negative, enter 0.	123.4 _____		_____
Enter the portion of donations and gifts that exceeds \$200 or the amount from line 123.4, whichever is less . If the amount is negative, enter 0.	123.5 _____	× 5.75% ▶ +	_____
Portion of donations and gifts that exceeds the aggregate of \$200 and the amount from column A of line 123.5	123.6 _____	× 4% ▶ +	_____
Add the amounts in column B and carry the result to line 123.			_____

Tax credit for donations and gifts _____ 123 _____
 Foreign tax credit. Complete form TP-772-V. _____ + 124 _____
 Dividend tax credit (total of the amounts from line 328 of Schedule B) _____ + 125 _____
 Add lines 123 through 125. _____ = _____ ▶ 126 _____
 Subtract line 126 from line 122. If the result is negative, enter 0. _____ = 127 _____
 Tax credit claimed by the trust as a designated beneficiary of a designated trust. Complete form TP-671.9-V. _____ – 128 _____
 Subtract line 128 from line 127. If the result is negative, enter 0. _____ = 129 _____
 Additional income tax resulting from the AMT. Complete form TP-776.42.F-V. _____ + 130 _____
 Add lines 129 and 130. _____ = 131 _____
 Additional income tax resulting from the AMT carried forward to 2021. Complete form TP-776.42.F-V. _____ – 132 _____
 Subtract line 132 from line 131. If the result is negative, enter 0. _____ = 133 _____



3 Income tax payable (continued)

Amount from line 133		133.1	.
Deduction for logging tax	-	134	.
◆ Subtract line 134 from line 133.1. If the result is negative, enter 0.	=	135	.
◆ Special tax respecting certain refundable tax credits, an RESP or an income-averaging annuity for artists	+	136	.
Income tax on the taxable distributions amount (line 180 of Schedule E)	+	137	.
Income tax payable on specified immovables (line 671 of Schedule F)	+	138	.
◆ Add lines 135 through 138. Carry the result to line 150.	=	140	.

Income tax payable

4 Refund claimed or balance due

Income tax payable (line 140)		150	.
◆ Recovery tax. Complete form TP-768.1-V.	+	150.1	.
◆ Add lines 150 and 150.1.	=	150.2	.
◆ Income tax paid in instalments		151	.
◆ Québec income tax withheld at source, as shown on RL slips	+	152	.
Tax credits for scientific research and experimental development (R&D)	+	153	.
Tax credit for an on-the-job training period	+	154	.
◆ Other credits and other adjustments to income tax payable. Specify: 156a	+	156	.
◆ Add lines 151 through 156.			
Income tax paid, credits and other adjustments	=	157	.
◆ Subtract line 157 from line 150.2. If the result is negative, carry it to line 159. If the result is positive, carry it to line 160.			
Refund claimed or balance due	=	158	.
◆ Amount from line 158, if negative		159	.
◆ Amount from line 158, if positive		160	.
◆ Make the payment by cheque or money order payable to the Minister of Revenue of Québec.		161	.

Refund claimed

Balance due

Payment enclosed

Information about the person who completed the return

Provide the information requested below only if the person who completed the return is different from the person required to complete Part 5.

Last name and first name of the individual or name of corporation

165 _____

Address (street number, street name, P.O. box)

City, town or municipality Province Postal code

Area code Telephone

5 Certification

Part 5 must be completed by the trustee or the liquidator of the succession, or by the trustee's or the liquidator's representative.

I hereby certify that the information provided in this return and in all enclosed documents is accurate and complete, and that it fully discloses the trust's income from all sources.

 Name (please print)

 Signature

 Position or title

 Date

Important: You must file the trust return **within 90 days after the end of the trust's taxation year.**
 Interest will be calculated on any balance not paid before the end of the 90-day period. Amounts of less than \$2 need not be paid by the trust and will not be refunded by Revenu Québec.

We may compare the information provided in this return with information obtained from other sources, and may communicate the information to other government departments and agencies.



6 Additional information about the trust

Before completing Part 6, see the instructions in section 4.6 of the guide.

Important: In the case of a trust resident in Québec that owns a specified immovable, complete Schedule G instead.

6.1 Settlers

If there are more than two settlers, enclose another copy of Part 6 of this form with the requested information.

6.10: **Settlor 1**

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____

D- Address _____

E- Jurisdiction of residence _____

Settlor 2

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____

D- Address _____

E- Jurisdiction of residence _____

6.2 Trustees

If there are more than three trustees, enclose another copy of Part 6 of this form with the requested information.

6.20: **Trustee 1**

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____

D- Address _____

E- Jurisdiction of residence _____

Trustee 2

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____

D- Address _____

E- Jurisdiction of residence _____

Trustee 3

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____

D- Address _____

E- Jurisdiction of residence _____



6.3 Persons who can exert control over the trustee's decisions

If there are more than two persons, enclose another copy of Part 6 of this form with the requested information.

6.30: **Person 1**

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____ **D-** Address _____

E- Jurisdiction of residence _____

Person 2

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____ **D-** Address _____

E- Jurisdiction of residence _____

6.4 Beneficiaries

If there are more than five beneficiaries, enclose another copy of Part 6 of this form with the requested information.

6.40: **Beneficiary 1**

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____ **D-** Address _____

E- Jurisdiction of residence _____

Beneficiary 2

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____ **D-** Address _____

E- Jurisdiction of residence _____

Beneficiary 3

A- Name (last and first name for an individual) _____

B- Date of birth _____
Y Y Y Y M M D D

C- Identification number or SIN _____ **D-** Address _____

E- Jurisdiction of residence _____



Beneficiary 4

A- Name (last and first name for an individual)

B- Date of birth

Y Y Y Y M M D D

C- Identification number or SIN

D- Address

E- Jurisdiction of residence

Beneficiary 5

A- Name (last and first name for an individual)

B- Date of birth

Y Y Y Y M M D D

C- Identification number or SIN

D- Address

E- Jurisdiction of residence





Taxable Capital Gains and Designated Net Taxable Capital Gains



Before completing Schedule A, see the instructions in section 5.1 of the guide.

1 Taxable capital gains (or net capital loss)

Unless otherwise indicated, enter a minus sign (–) in front of negative amounts (losses). Subtract losses from gains.

If there is not enough space, provide the requested information on another sheet. For each category of property applicable, calculate the amount to be entered in column D.

Qualified farm or fishing property

Description	Purchase month year	A Selling price	B Expenses incurred for the sale	C Adjusted cost base	D (A – B – C) Gain (or loss)
200.1					
Number of shares (if applicable)	200.2	200.3			200

Qualified small business corporation shares

(except where the sale of these shares resulted in a business investment loss)

Name of corporation and type of shares					
201.1					
Number of shares	201.2	201.3			+ 201
Capital gains (or losses) on qualified property shown in box 10 of the RL-15 slips, in box H of the RL-16 slips or in box C of the RL-25 slips, as well as capital gains (or losses) allocated by a partnership but not entered on an RL-15 slip					+ 213a
Add lines 200, 201 and 213a. Capital gains (or losses) on qualified property before reserves					= 236

Other shares, mutual fund units and interest in an insurance segregated fund trust

Name of corporation or trust					
202.1					
Number	202.2	202.3			+ 202

Bonds, debt obligations, promissory notes, and other similar securities

Name of issuer					
203.1					
Face value	203.2	203.4			+ 203
Maturity date	203.3				

Virtual currency transactions (cryptocurrency, token, etc.)

Virtual currency name					
231.1					
Method of disposition	231.2 <input type="checkbox"/> ATM	231.3 <input type="checkbox"/> Platform	231.4 <input type="checkbox"/> Peer-to-peer		
Number of units	231.5	231.6			+ 231

Immovables and depreciable property. Do not enter losses sustained on depreciable property.

Address or legal description					
204.1					
		204.2			+ 204

Personal-use property (automobile, cottage, boat, etc., but not precious property). Do not enter losses.

Description					
205.1					
		205.2			+ 205

Precious property (jewellery, coins, paintings, stamps, etc.)

Description					
206.1					
		206.2			206
If the amount on line 206 is negative, go to line 208 and enter 0. If the amount is positive, add the loss shown on line 18 of form TP-653-V for 2021 and the unused portion of the net losses sustained on precious property from the seven previous years. Do not exceed the amount on line 206.					– 207
Subtract line 207 from line 206. Net gain					= 208

Non-qualified investments (under an RRSP, a RRRIF, an RDSP or a TFSA)

Description					
209.1					
If you enter an amount on this line, carry it to line 230. Gain (or loss)					209
Adjusted amount of capital gains resulting from the donation of certain property					+ 210
Capital losses for which the election referred to in section 1054 of the <i>Taxation Act</i> was made. Enter the amount without a minus sign (–).					+ 211
Add lines 236, 202, 203, 231, 204, 205, 208, 210 and 211. Carry the result to line 212b.					= 212a



1 Taxable capital gains (or net capital loss) (continued)

Amount on line 212a		212b:	
Capital gains (or losses) on other property shown in box I of the RL-3 slips, in box 12 of the RL-15 slips, in box A (minus the amount in box H) of the RL-16 slips or in box B of the RL-25 slips, as well as capital gains (or losses) allocated by a partnership but not entered on an RL-15 slip	+	213b:	
Capital gains (or losses) on other property as shown on the RL-16 slips (box A minus box H)	213c:		
Net amount of capital gains (or losses) from a deemed sale applicable to certain trusts (form TP-653-V)	+	213d:	
Add lines 212b, 213b and 213d.	=	215:	
Capital loss from a reduction in a business investment loss (see the instructions for line 69 of the return in the guide). Enter the amount without a minus sign (-).	-	216:	
Subtract line 216 from line 215.	=	220:	
Total capital gains (or losses) before reserves			
Reserve for the previous year (total of the amounts from column A of Part 2 below)	+	221:	
Add lines 220 and 221.	=	222:	
Reserve for the current year (total of the amounts from column B of Part 2 below)	-	223:	
Subtract line 223 from line 222.	=	224:	
Capital gains (or losses)			
Enter the amount from line 209 or multiply line 224 by 50%. If the result is negative, it may, under certain conditions, be applied against the taxable capital gains of previous or subsequent years (see the instructions for line 230 of Schedule A in the guide). If the result is positive, carry it to line 53 of the return.	×	50%	
Taxable capital gains (or net capital loss)	=	230:	

2 Summary of reserves

Complete Part 2 if the trust is deducting a reserve for the current year or deducted a reserve for the previous year.

Property disposed of after November 12, 1981

Qualified farm or fishing property

Date of disposition: Y Y Y Y M M D D

- disposed of before 2021
- disposed of in 2021

Qualified small business corporation shares

Date of disposition: Y Y Y Y M M D D

- disposed of before 2021
- disposed of in 2021

Other property

	A Reserve for the previous year		B Reserve for the current year		C Amount used to calculate the capital gains deduction (col. A – col. B) Enter a minus sign (-) in front of a negative amount.
232a					
232b	N/A	+	.	+	.
233a	.	+	.	+	.
233b	N/A	+	.	+	.
234	.	+	.		N/A
Total of each column		=		=	

Add the amounts in each column. Carry the total of column A to line 221, the total of column B to line 223 and the total of column C to line 12 of form TP-668.1-V.

3 Designated net taxable capital gains

Before completing Part 3, refer to the instructions for Schedule C in the guide.

Taxable capital gains that may be designated (maximum: the amount on line 230, if positive)		240:	
Net capital losses from other years used to reduce the capital gains on line 240 (all or a portion of the amount from line 92 of the return). Enter the amount without a minus sign (-).	-	241:	
Subtract line 241 from line 240.	=	242:	
Net taxable capital gains for the year			
Expenses incurred by the trust to realize the gains entered on line 240, other than expenses entered in column B of Part 1 of this schedule	243:		
Taxable capital gains designated under subsection 104(13.2) of the federal <i>Income Tax Act</i> , and used to reduce non-capital losses from other years (line 91 of the return). See section 5.3.2 of the guide.	+	244:	
Taxable capital gains designated under subsection 104(13.2) of the federal <i>Income Tax Act</i> , except the portion used to reduce non-capital losses from other years (line 244) and net capital losses from other years (line 241)	+	245:	
Add lines 243 through 245.	=	246:	
Subtract line 246 from line 242.	=	247:	
Income before allocations (line 80 of the return, if positive)		248:	
Enter the amount from line 247 or line 248, whichever is less.		249:	
Enter the amount designated (maximum: the amount on line 249). Carry this amount to line 400 (column 4) of Schedule C.	=	Designated net taxable capital gains	250:



Investment Income, Gross-Up of Dividends Not Designated and Adjustment of Investment Expenses

Before completing Schedule B, see the instructions in section 5.2 of the guide. Unless otherwise indicated, the line numbers given in parentheses in Part 3 refer to the lines of the return or one of its schedules.

1 Investment income and carrying charges

Identify the payers on the appropriate lines below. If there is not enough space, provide the requested information on another sheet.

1.1 Actual amount of dividends from taxable Canadian corporations

- Eligible dividends
Payers: ▶ 300
- Ordinary dividends
received in 2020 + received in 2021
301a: . + 301b: .
Payers: + 301

Add lines 300 and 301.
Carry the result to line 50 of the return. **Actual amount of dividends from taxable Canadian corporations** = ▶ 303

1.2 Other investment income from Canadian sources

- Interest from bonds, bank deposits and other deposits
Payers: 305
- Interest from mortgage loans, notes and other securities
Payers: + 306
- Other dividends
Payers: + 307
- Other investment income. Specify:
Payers: + 308

Add lines 305 through 308.
Carry the result to line 51 of the return. **Other investment income from Canadian sources** = ▶ 309

1.3 Foreign investment income (converted into Canadian dollars)

- Dividends (before foreign income tax)
Payers: 310
- Interest (before foreign income tax)
Payers: + 311
- Other investment income (before foreign income tax). Specify:
Payers: + 312

Add lines 310 through 312.
Carry the result to line 52 of the return. **Foreign investment income** = ▶ 313

1.4 Carrying charges and interest expenses

Interest paid on a loan contracted to earn investment income. Complete lines 315a through 315f below.

Accounting fees and securities management or safekeeping fees	+	315	
Fees paid to investment counsellors	+	316	
Other carrying charges. Specify:	+	317	
	+	318	
Carrying charges and interest expenses		319	

Add lines 315 through 318.
Carry the result to line 64 of the return.

Lender's name	315a		
Loan date	315b	Term of repayment	315e
	Y Y Y Y M M D D	Balance due at the end of the taxation year covered by this return	315f
Loan amount	315c		
Interest rate	315d	%	

If you are deducting interest with regard to other loans, provide the information requested above on an attached sheet.

2 Amount of the gross-up of dividends not designated and dividend tax credit

	1 Eligible dividends	2 Ordinary dividends
Actual amount of dividends (lines 300 and 301)	320	
Dividends designated to beneficiaries (column 4 of lines 402a and 402b of Schedule C)	- 321	
Subtract line 321 from line 320 for each column.	= 322	
Dividends allocated as other income to beneficiaries not resident in Canada	- 323	
Subtract line 323 from line 322 for each column.	= 324	
	× 38%	× 15%
Multiply line 324 by the applicable percentage indicated, for each column. Add the amounts on line 326, and carry the result to line 83 of the return.	= 326	=
Amount of the gross-up of dividends not designated	× 0.4249	× 0.3657
Portion of the amount on line 326 of column 2 that corresponds to the amount of gross-up of ordinary dividends received or deemed received in 2020, multiplied by 0.3657	327a N/A	0.3074
Portion of the amount on line 326 of column 2 that corresponds to the amount of gross-up of ordinary dividends received or deemed received in 2021, multiplied by 0.3074	327b N/A	
For column 1, multiply line 326 by 0.4249. For column 2, add lines 327a and 327b. Then add line 328 of column 1 to line 328 of column 2 and carry the total to line 125 of the return.	328	
Dividend tax credit		

3 Adjustments of investment expenses

Investment expenses

Loss allocated by a partnership of which the trust is a specified member	330	
Expenses incurred to earn investment income:		
• Carrying charges and interest expenses (line 319)	+ 331	
• Fees paid to the trustee with respect to property income (line 67)	+ 332	
Foreign income tax paid on property income (sections 146 and 146.1 of the <i>Taxation Act</i>)	+ 333	
Deduction for the sale of an interest in a debt obligation (section 157.6 of the <i>Taxation Act</i>)	+ 334	
Other investment expenses	+ 335	
Add lines 330 through 335.	=	▶ 336
Limited partnership loss (included in the amount on line 91)	337	
Net capital losses from other years (line 92 [maximum: amount on line 343])	+ 338	
Add lines 337 and 338.	= 339	

Investment income

Taxable amount of dividends from taxable Canadian corporations (add the total of the amounts on line 320 and the total of the amounts on line 326)	340	
Other investment income from Canadian sources (line 51)	+ 341	
Foreign investment income (line 52)	+ 342	
Taxable capital gains that do not qualify for a deduction	+ 343	
Income allocated by a partnership of which the trust was a specified member	+ 344	
Other investment income	+ 345	
Add lines 340 through 345.	=	▶ 346
Subtract line 346 from line 336. If the result is positive, enter it on line 350. Otherwise, enter 0 on line 350 and go to line 351. Carry the result to line 84 of the return.	Adjustment of investment expenses	= 350
Amount from line 339		351
Amount by which line 346 exceeds line 336	-	352
Subtract line 352 from line 351. If the result is positive, enter it on line 355. Otherwise, enter 0 on line 355. Carry the result to line 98 of the return.	Other adjustment of investment expenses	= 355

Balance of the adjustment of investment expenses that may be carried over

Subtract the amount carried to 2021 (line 86) from the balance on line 365 of Schedule B for the 2020 taxation year.	360	
Unused portion of the total adjustment of investment expenses for 2021, after amounts have been carried to the three previous years	+ 361	
Add lines 360 and 361.	Balance that can be carried forward	= 365



Summary of Allocations and Designations

Before completing Schedule C, see the instructions in section 5.3 of the guide.

Check the appropriate boxes and enter the requested information.

- 1 Number of beneficiaries to whom income is being allocated (including income not exceeding \$100 that is not reported on an RL-16 slip) _____
- 2 Method used to file RL-16 slips with Revenu Québec: 1 online (in an XML file) 2 by mail or other means (on paper)
- 3 The trust's income is not being allocated equally between beneficiaries. Provide a statement detailing the amounts allocated.
- 4 The trust is electing, on its federal income tax return, to allocate a portion of its accumulating income to one or more **preferred beneficiaries**. Enter the names of these beneficiaries below, and include in column 1 or 2 (as applicable) the amounts that are being allocated to them and that are designated, if applicable.
- 1 _____ 2 _____

1 Amounts allocated (and designated, if applicable) to beneficiaries

Box of RL-16 slip	Type of income		1 Beneficiaries resident in Québec	2 Beneficiaries resident in Canada, outside Québec	3 Beneficiaries not resident in Canada	4 Total (col. 1 + col. 2 + col. 3)
A	Designated net taxable capital gains (line 250 of Schedule A) ¹	400				
B	Single pension payment	401				
C1	Actual amount of eligible dividends	402a				
C2	Actual amount of ordinary dividends	402b				
D	Retirement pension giving entitlement to a tax credit	403			N/A	
E	Foreign business income	404				
F	Foreign investment income	405				
G	Other income	406				

Add the amounts in column 4. The result must not exceed the amount on line 80 of the return. This result can be deducted on line 81 of the return (subject to the exceptions and limits mentioned in section 5.3.1.2 of the guide), unless you are required to complete Schedule E (in the case of a SIFT trust).

Total amounts allocated to beneficiaries 410 _____

2 Other amounts designated

Box of RL-16 slip	Description		1	2	3	4
A	Allowable capital losses – Insurance segregated fund trust, or revocable or blind trust ¹	411				
H	Net taxable capital gains giving entitlement to a deduction ¹	412				
I	Taxable amount of eligible and ordinary dividends (line 402a × 1.38) + (line 402b × 1.15)	413			N/A	
J	Dividend tax credit (line 402a × 16.146%) + (line 420b × 4.6115%)	414		N/A	N/A	
K	Foreign income tax on business income	415				
L	Foreign income tax on non-business income	416				
M	Cost base adjustment of capital interest	417				
N	Donations allocated by a religious organization	418				

1. Multiply the beneficiary's share of this amount by 2, and enter the result on the RL-16 slip of each beneficiary concerned.



3 Designated amounts to be entered in the blank boxes of the RL-16 slip

The information requested in this part pertains to income for which additional information is to be provided on the RL-16 slip.

Box of RL-16 slip	Type of income		1 Beneficiaries resident in Québec	2 Beneficiaries resident in Canada, outside Québec	3 Beneficiaries not resident in Canada	4 Total (col. 1 + col. 2 + col. 3)
A	Foreign capital gains ²	420	.	.	.	.
B	Single foreign pension payment ²	421	.	.	.	.
D	Foreign retirement pension	422	.	.	.	.
G	Death benefit	424	.	.	.	.
G	Retiring allowance ²	425	.	.	.	.
G	Single payment from an RPP made to a beneficiary other than the surviving spouse ²	426	.	.	.	.
G	Income-averaging annuity for artists	427	.	.	.	.
G	Split income	428	.	.	.	.
G	Loss sustained on transferred or loaned property – Revocable or blind trust	429	.	.	.	.
H	Capital gains giving entitlement to a deduction – Qualified farm or fishing property	430	.	.	.	.
H	Capital gains giving entitlement to a deduction – Qualified small business corporation shares	431	.	.	.	.

4 Total amounts allocated to the beneficiaries

Complete this part only if:

- the trust must issue an RL-16 slip to allocate a taxable capital gain or income to a person that transferred or loaned property to the trust under circumstances to which the income attribution rule applies (see sections 3.2.1 and 3.2.2 of the guide);
- the trust elected to report a taxable capital gain or income that was paid or became payable in the year to a beneficiary under subsection 104(13.1) or 104(13.2) of the federal *Income Tax Act* (see section 5.3.2 of the guide); or
- the trust has an electing contributor.

Enter the name of the transferor and the name of the electing contributor on lines 435 and 436, as applicable. If there is more than one transferor or more than one electing contributor, attach a sheet with the additional names.

435: Name of transferor

436: Name of electing contributor

Total taxable capital gains and income allocated to the beneficiaries	440	.
Portion of the amount on line 440 designated under subsection 104(13.1) or 104(13.2) of the federal <i>Income Tax Act</i>	– 441	.
Subtract line 441 from line 440. The result must correspond to the amount on line 410.	Total amounts allocated to the beneficiaries = 442	.

2. See the *Guide to Filing the RL-16 Slip: Trust Income* (RL-16.G-V).

1.2 Farm loss or fishing loss

Loss from a farming or fishing business (line 504 or line 505 of the "Loss" column). See the note after line 537.

Enter the amount from line 519 or line 530, **whichever is less**. Carry the amount to line 520.

Amount carried back to 533a (end date of the taxation year)	533		530	
Amount carried back to 534a (end date of the taxation year)	+	534		
Amount carried back to 535a (end date of the taxation year)	+	535		
Add lines 533 through 535.	=		▶	536
Subtract line 536 from line 531.				537
Balance that can be carried forward twenty years			=	

Note

If farming is not the trust's principal source of income, see the instructions for lines 56a to 57 in section 4.2 of the guide, which pertain to the calculation method for deductible farm losses and to the treatment of restricted farm losses.

1.3 Net capital loss

Amount from line 230 of Schedule A, if it is a loss

Net capital loss

Amount carried back to 543a (end date of the taxation year) ³	543		540	
Amount carried back to 544a (end date of the taxation year) ³	+	544		
Amount carried back to 545a (end date of the taxation year) ³	+	545		
Add lines 543 through 545.	=		▶	546
Subtract line 546 from line 540.			=	547
Unused portion of a business investment loss at the end of the taxation year covered by this return ⁴			+	548
Add lines 547 and 548.				549
Balance that can be carried forward			=	

1.4 Net loss on precious property

Amount from line 206 of Schedule A, if it is a loss

Net loss on precious property

Amount carried back to 551a (end date of the taxation year)	551		550	
Amount carried back to 552a (end date of the taxation year)	+	552		
Amount carried back to 553a (end date of the taxation year)	+	553		
Add lines 551 through 553.	=		▶	554
Subtract line 554 from line 550.				555
Balance that can be carried forward seven years			=	

1.5 Restricted farm loss

Amount by which the net farm loss exceeds the deductible amount for the year

Restricted farm loss

Amount carried back to 561a (end date of the taxation year)	561		560	
Amount carried back to 562a (end date of the taxation year)	+	562		
Amount carried back to 563a (end date of the taxation year)	+	563		
Add lines 561 through 563.	=		▶	564
Subtract line 564 from line 560.				565
Balance that can be carried forward twenty years			=	

2 Request for adjustment

Pursuant to section 1012 of the *Taxation Act*, the trust requests that the income tax returns filed for each of the taxation years to which a loss has been carried be adjusted to take into account the losses sustained in the taxation year covered by this return.

Name of trustee or liquidator of the succession, or name of trustee's or liquidator's representative

Signature

Date

- Maximum amount that can be carried back: taxable capital gain for the year to which the loss is carried minus the amount of any net capital loss sustained in a year prior to the year concerned and that was carried to that year.
- This portion is equal to one of the following amounts, **whichever is less**:
 - the amount of the business investment loss from the tenth preceding taxation year;
 - the unused portion, at the end of the taxation year covered, of a non-capital loss from the tenth preceding taxation year.



14AZ ZZ 49526590

Income Tax on the Taxable Distributions Amount and Calculation of Eligible Dividends to Be Designated

Complete this schedule for a specified investment flow-through trust (SIFT trust) that has an establishment in Québec.
For more information, see "Specified investment flow-through trust" in section 1.7 of the guide.

1 Income tax on the taxable distributions amount

Total amounts allocated to beneficiaries (line 410 of Schedule C)				170			
Income before allocations (line 80 of the return)		171	.				
Non-portfolio earnings	-	172	.				
Subtract line 172 from line 171. If the result is negative, enter 0.	=		.	▶ 173			
Enter the amount from line 170 or line 173, whichever is less.		173a	.				
Amount deducted on line 81 of the return (maximum: amount on line 173a)		173b	.				
Subtract line 173 from line 170. If the result is negative, enter 0. Carry the result to line 184 below.							
Non-deductible allocations amount	=			174			
					÷	0.735	
Divide line 174 by 0.735.					=	175	
Enter the amount on line 175 or the taxable income (line 99 of the return), whichever is less.							
Taxable distributions amount				176			
					×	11.5%	
Multiply line 176 by 11.5%. Carry the result to line 137 of the return. ¹					=	180	
Income tax on the taxable distributions amount							

2 Calculation of eligible dividends to be designated

Enter the amount of eligible dividends the trust received and is allocating to beneficiaries by designating those dividends as eligible dividends.				183			
Amount deemed to be eligible dividends for the beneficiaries (line 174 above)					+	184	
Add lines 183 and 184. The result must correspond to the amount on line 402a (column 4) of Schedule C.					=	185	
Eligible dividends to be designated							

1. If the trust has an establishment in Québec and another one elsewhere, contact us to find out how to calculate the amount to be entered on line 180.



Income Tax Payable by a Specified Trust for a Specified Immovable

Before completing Schedule F, see the instructions in section 5.6 of the guide.

1 Information about the specified immovable

600a	Street number	600b	Street name or P.O. box		
600c	City, town or municipality	600d	Province	600e	Postal code
601	If the immovable was disposed of during the year, check this box.				<input type="checkbox"/>
602	If the immovable was acquired during the year, check this box.				<input type="checkbox"/>
603	Number of units rented				
604	Portion of the immovable used by a beneficiary of the trust or a co-owner, as applicable, for personal purposes				%
605	1 Trust's percentage interest if the immovable is held in co-ownership				%

Provide the information about the other co-owners on lines 2 and 3 below. If you need more space, provide the requested information on another sheet.

2	A- Name of co-owner (last name and first name for an individual)	B- Identification number or social insurance number (SIN)	C- Percentage interest
	D- Address		%
3	A- Name of co-owner (last name and first name for an individual)	B- Identification number or SIN	C- Percentage interest
	D- Address		%

2 Information about the principal lessee (if applicable)

607	A- Name (last name and first name for an individual)	B- Identification number or SIN
	C- Address	D- Percentage of space leased
		%

3 Information about the manager of the immovable

608	A- Name (last name and first name for an individual)	B- Identification number or SIN
	C- Address	

4 Information about the accountant and the location of the registers

609	A- Name of accountant or accounting firm
	C- Address where registers and supporting documents are kept



5 Net rental income (or net rental loss) before capital cost allowance

Complete this part and the capital cost allowance table on page 3 for the specified immovable identified on page 1.

Enter a minus sign (-) in front of losses and subtract losses from income.

Income (gross rent and related income)

610

	A	B
Expenses	Total expenses	Portion of the expenses not attributable to the rental
Advertising	611	
Insurance premiums	+ 612	+
Interest	+ 613	+
Maintenance and repairs (see the instructions for lines 58a and 58 in section 4.2 of the guide)	+ 614	+
Management and administration fees	+ 615	+
Legal, accounting and other professional fees	+ 616	+
Property taxes (municipal and school taxes)	+ 617	+
Salaries, wages, benefits and employer contributions	+ 618	+
Electricity, heating, etc.	+ 619	+
Other expenses. Specify:	+ 620	+
Add the amounts in each column. Totals	= 621	=

Total of column A	-	Total of column B	▶	-	622	.
Subtract line 622 from line 610.				=	623	.
Amount from line 623 or, in the case of an immovable held in co-ownership, the portion of the amount corresponding to the trust's percentage interest					624	.
Recapture of capital cost allowance (see the instructions for column 5 of the capital cost allowance table in section 5.6 of the guide)				+	625	.
Add lines 624 and 625.				=	626	.
Terminal loss (see the instructions for column 5 of the capital cost allowance table in section 5.6 of the guide)				-	627	.
Subtract line 627 from line 626. Net rental income (or net rental loss) before capital cost allowance				=	630	.

6 Net rental income (or net rental loss) from all specified immovables

Complete this part only once for all specified immovables.

Total number of immovables 655

Total of the amounts on line 630 of all copies of Schedule F completed for the taxation year covered	660	.
If the trust was a member of a partnership, enter the trust's share of the net rental income (or net rental loss), as shown in box 3-3 of the trust's RL-15 slip or in the partnership's financial statements.	+	661
Add lines 660 and 661. If the result is positive, continue the calculation. If the result is negative, carry it to line 664.	=	662
Capital cost allowance (amount on line 650 of the capital cost allowance table) (maximum: amount on line 662)	-	663
Enter the amount from line 662, or subtract line 663 from line 662. Net rental income (or net rental loss) from all specified immovables	=	664

7 Income tax payable related to specified immovables

Amount from line 664, if it is positive	670	.
Taxation rate	×	4.47%
Multiply line 670 by 4.47%. Carry the result to line 138 of the return. Income tax payable related to specified immovables	=	671

Capital cost allowance

Use columns 3, 1, 5, 1 and 5, 2 only for accelerated investment incentive property (AIIP) acquired after November 20, 2018, and available for use during the taxation year. For more information see guide TP-646, G-V. If there is not enough space, complete an additional copy of the table containing the requested information. On line 650 below, enter the total of the amounts in column 9 from all copies of the table.

1	2	3	3.1	4	5	5.1	5.2	6	7	8	9	10	
Class No. ¹	Undepreciated capital cost (UCC) at the beginning of the taxation year	Cost of acquisitions and additions made during the taxation year ²	Cost of acquisitions in column 3 that are AIIP ²	Amount respecting dispositions made during the taxation year ²	UCC after acquisitions and dispositions: col. 2 + col. 3 – col. 4	Proceeds of disposition that can reduce the capital cost of AIIP acquired in the taxation year: col. 4 – col. 3 + col. 3.1. If the result is negative, enter 0.	UCC adjustment based on AIIP acquired in the taxation year: variable × (col. 3.1 – col. 5.1). If the result is negative, enter 0.	Reduction: 50% × (col. 3 – col. 3.1 – col. 4). If the result is negative, enter 0.	Base amount for the calculation of capital cost allowance: col. 5 + col. 5.2 – col. 6	Rate ² (%)	Capital cost allowance (maximum amount: col. 7 × col. 8)	UCC at the end of the taxation year: col. 5 – col. 9	
640											650		
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
Add the amounts in column 9.											Capital cost allowance	650	

1. Immovables whose capital cost is more than \$50,000 must be placed in a separate class.
2. In the case of an immovable held in co-ownership, enter, in columns 3, 3.1 and 4, the amount that corresponds to the trust's percentage interest in the immovable.
3. Use the rates prescribed in the *Regulation respecting the Taxation Act*.

Additional Information

Trust Resident in Québec That Owns a Specified Immovable

For more information about Schedule G, refer to section 5.7 of the guide.

Important: For a trust resident in Québec that does not own a specified immovable, complete Part 6 of the return instead of Schedule G to provide the additional information.

1 Additional information about the trust

1.1 Settlers

If there are more than two settlers, enclose another copy of the Schedule G with the requested information.

30	Settlor 1
A- Name (last name and first name for an individual)	A.1- Date of birth <small>Y Y Y Y M M D D</small>
B- Identification number or SIN	C- Address
C.1- Jurisdiction of residence	
D- Relationship to trustees (if applicable)	
a- Trustee 1	b- Trustee 2
c- Trustee 3	

Settlor 2	
A- Name (last name and first name for an individual)	A.1- Date of birth <small>Y Y Y Y M M D D</small>
B- Identification number or SIN	C- Address
C.1- Jurisdiction of residence	
D- Relationship to trustees (if applicable)	
a- Trustee 1	b- Trustee 2
c- Trustee 3	

1.2 Trustees

If there are more than three trustees, enclose another copy of Schedule G with the requested information.

35	Trustee 1
A- Name (last name and first name for an individual)	A.1- Date of birth <small>Y Y Y Y M M D D</small>
B- Identification number or SIN	C- Address
C.1- Jurisdiction of residence	

Trustee 2	
A- Name (last name and first name for an individual)	A.1- Date of birth <small>Y Y Y Y M M D D</small>
B- Identification number or SIN	C- Address
C.1- Jurisdiction of residence	



Trustee 3

A- Name (last name and first name for an individual) _____ **A.1-** Date of birth _____
Y Y Y Y M M D D

B- Identification number or SIN _____ **C-** Address _____

C.1- Jurisdiction of residence _____

1.3 Persons who can exert control over the trustee's decisions

If there are more than two persons, enclose another copy of Schedule G with the requested information.

36 **Person 1**

A- Name (last and first name for an individual) _____ **A.1-** Date of birth _____
Y Y Y Y M M D D

B- Identification number or SIN _____ **C-** Address _____

C.1- Jurisdiction of residence _____

Person 2

A- Name (last and first name for an individual) _____ **A.1-** Date of birth _____
Y Y Y Y M M D D

B- Identification number or SIN _____ **C-** Address _____

C.1- Jurisdiction of residence _____

1.4 Beneficiaries

If there are more than five beneficiaries, enclose another copy of Schedule G with the requested information.

40 **Beneficiary 1**

A- Name (last and first name for an individual) _____ **A.1-** Date of birth _____
Y Y Y Y M M D D

B- Identification number or SIN _____ **C-** Address _____

C.1- Jurisdiction of residence _____

D- Relationship to settlors (if applicable) **a-** Settlor 1 _____ **b-** Settlor 2 _____

E- Relationship to trustees (if applicable) **a-** Trustee 1 _____ **b-** Trustee 2 _____ **c-** Trustee 3 _____

Beneficiary 2

A- Name (last and first name for an individual) _____ **A.1-** Date of birth _____
Y Y Y Y M M D D

B- Identification number or SIN _____ **C-** Address _____

C.1- Jurisdiction of residence _____

D- Relationship to settlors (if applicable) **a-** Settlor 1 _____ **b-** Settlor 2 _____

E- Relationship to trustees (if applicable) **a-** Trustee 1 _____ **b-** Trustee 2 _____ **c-** Trustee 3 _____



Beneficiary 3

A- Name (last and first name for an individual)		A.1- Date of birth	
.....		..... Y Y Y Y M M D D	
B- Identification number or SIN	C- Address		
.....		
C.1- Jurisdiction of residence			
.....			
D- Relationship to settlors (if applicable)	a- Settlor 1	b- Settlor 2	
.....	
E- Relationship to trustees (if applicable)	b- Trustee 2	c- Trustee 3	
a- Trustee 1	.....	.....
.....	

Beneficiary 4

A- Name (last and first name for an individual)		A.1- Date of birth	
.....		..... Y Y Y Y M M D D	
B- Identification number or SIN	C- Address		
.....		
C.1- Jurisdiction of residence			
.....			
D- Relationship to settlors (if applicable)	a- Settlor 1	b- Settlor 2	
.....	
E- Relationship to trustees (if applicable)	b- Trustee 2	c- Trustee 3	
a- Trustee 1	.....	.....
.....	

Beneficiary 5

A- Name (last and first name for an individual)		A.1- Date of birth	
.....		..... Y Y Y Y M M D D	
B- Identification number or SIN	C- Address		
.....		
C.1- Jurisdiction of residence			
.....			
D- Relationship to settlors (if applicable)	a- Settlor 1	b- Settlor 2	
.....	
E- Relationship to trustees (if applicable)	b- Trustee 2	c- Trustee 3	
a- Trustee 1	.....	.....
.....	



2 Additional information about the specified immovable

If there is more than one specified immovable, complete a copy of this page for each one, and enclose all the pages with this schedule.

Address of the specified immovable (same address as on form TP-128.F-V, *Income Earned by a Trust From the Rental of Immovable Property*)

700

2.1 Information about the principal lessee (if applicable)

A- Name (last name and first name for an individual)	B- Identification number or SIN
707	
C- Address	D- Percentage of space leased
	. %

2.2 Information about the manager of the immovable

A- Name (last name and first name for an individual)	B- Identification number or SIN
708	
C- Address	

2.3 Information about the accountant and the location of the registers

A- Name of accountant or accounting firm	
709	
B- Address where registers and supporting documents are kept	