

Trust Information Return

This return must be completed for a trust (other than an excluded trust) for any taxation year during which the trust meets the following conditions:

- The trust is resident in Canada, outside Québec.
- The trust owns a specified immovable (or is a member of a partnership that owns such an immovable).

A trust is considered to be an **excluded trust** if, throughout the taxation year, it is:

- a graduated rate estate (GRE);
- a unit trust (including a mutual fund trust);
- an insurance segregated fund trust;
- a specified investment flow-through trust (SIFT trust); or

- a trust that is exempt from income tax under section 998 of the *Taxation Act* (trust established under a registered pension plan, registered retirement savings plan, tax-free savings account, registered education savings plan, etc.).

The term “specified immovable” means an immovable (including a right in such an immovable) located in Québec that is used mainly to earn gross revenue that constitutes rent.

The trustee must send the duly completed return **within 90 days** after the end of the taxation year concerned to the address below that is closest to the trust’s place of residence:

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

Information about the trust

Identification number (if you do not check box 10) Trust account number¹

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1b Name of trust

2a Last name of trustee, in the case of an individual 2b First name

2b.1 Date of birth Y M D 2c Name of trust corporation, if applicable

2d Identification number of trustee (social insurance number, in the case of an individual)

Address of trustee

3a Apartment 3b Street number 3c Street name or P.O. box

3d City, town or municipality 3e Province 3f Postal code

3g Area code Telephone Extension

Taxation year concerned

5a from 2 0 Y M D 5b to 2 0 Y M D

6 **Inter vivos trust** 7 **Testamentary trust**

6a Date on which the trust was created Y M D 7a Date of death Y M D 7b Social insurance number of the deceased

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

10 This is the trust’s first return. 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, if such a document has not already been sent.

If this is not the trust’s first return, specify the taxation year covered by the previous return:

10a from 2 0 Y M D 10b to 2 0 Y M 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 M D

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

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

13 The trust was resident in Canada throughout the taxation year covered by this return.

If this is not the case, enter the code for the other country of residence (see the list of country codes in section 1.8 of the *Guide to Filing the Trust Income Tax Return* [TP-646.G-V]). 13a



2 Additional information about the trust

2.1 Settlers

If there are more than two settlers, enclose a copy of the form with the requested information.

30 **Settlor 1**

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
Y M D

B- Identification number or social insurance number C- Address

D- Relationship to trustees (if applicable)
a- Trustee 1 b- Trustee 2 c- Trustee 3

Settlor 2

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
Y M D

B- Identification number or social insurance number C- Address

D- Relationship to trustees (if applicable)
a- Trustee 1 b- Trustee 2 c- Trustee 3

2.2 Trustees

If there are more than three trustees, enclose a copy of the form with the requested information.

35 **Trustee 1**

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
Y M D

B- Identification number or social insurance number C- Address

Trustee 2

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
Y M D

B- Identification number or social insurance number C- Address

Trustee 3

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
Y M D

B- Identification number or social insurance number C- Address

2.3 Beneficiaries

If there are more than five beneficiaries, enclose a copy of the form with the requested information.

40 **Beneficiary 1**

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
Y M D

B- Identification number or social insurance number C- Address

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



Bénéficiaire 2

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
 _____ Y . M . D

B- Identification number or social insurance number C- Address

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

Bénéficiaire 3

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
 _____ Y . M . D

B- Identification number or social insurance number C- Address

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

Bénéficiaire 4

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
 _____ Y . M . D

B- Identification number or social insurance number C- Address

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

Bénéficiaire 5

A- Name (last name and first name, in the case of an individual) A.1- Date of birth
 _____ Y . M . D

B- Identification number or social insurance number C- Address

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

3 Information about the specified immovable

If there is more than one specified immovable, complete parts 3 and 4 on a separate copy of the form for each additional immovable, and enclose all copies with this form.

Street number Street name or P.O. box
 600a: _____ 600b: _____

City, town or municipality Province Postal code
 600c: _____ 600d: _____ 600e: _____

601 If the immovable was disposed of during the year, check this box.³

602 If the immovable was acquired during the year, check this box.

603 Number of units rented _____

604 Portion of the immovable used by a beneficiary of the trust or a co-owner, as applicable _____ %



605 1 **Trust's percentage interest** if the immovable is held in co-ownership _____ %

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

	B- Identification number or social insurance number	C- Percentage interest
2 A- Name of co-owner (last name and first name, in the case of an individual)	_____	_____ %

D- Address _____

	B- Identification number or social insurance number	C- Percentage interest
3 A- Name of co-owner (last name and first name, in the case of an individual)	_____	_____ %

D- Address _____

610 Income (gross rent and related income) _____		630 Net rental income (or net rental loss) before capital cost allowance _____
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4 Additional information about the specified immovable

4.1 Information about the principal lessee (if applicable)

707 A- Name (last name and first name, in the case of an individual)	B- Identification number or social insurance number
_____	_____

C- Address _____	D- Percentage that corresponds to the space leased _____ %
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4.2 Information about the manager of the immovable

708 A- Name (last name and first name, in the case of an individual)	B- Identification number or social insurance number
_____	_____

C- Address _____

4.3 Information about the accountant and the location of the registers

709 **A-** Name of accountant or accounting firm _____

B- Address where registers and supporting documents are kept _____

5 Certification

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 of trustee or trustee's representative (please print)

Signature

Position or title

Date

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

- This account number is shown on the federal *Trust Income Tax and Information Return* (form T3RET).
- Enter one of the following codes on line 8, according to the type of trust:
1: Spousal trust 2: Joint spousal trust 3: Alter ego trust or self-benefit trust
4: Trust of which the beneficiary is under 21 6: Personal trust (other than a type of trust listed here) 18: Other type of trust

If you enter code 6 or code 18, specify the type of trust on line 8a.

- If the trust becomes resident in Canada in the year, it is deemed to have disposed of, immediately before becoming resident in Canada, any specified immovable it held at that time, for proceeds equal to the fair market value of the immovable at that time, and to have reacquired the immovable at a cost equal to the proceeds of the deemed disposition. Where this is the case, you must complete not only this information return, but also the *Trust Income Tax Return* (TP-646-V) and report the capital gain (and, if applicable, the recapture of capital cost allowance) resulting from the deemed disposition of the immovable.

Do not use this area.

Responsible	Date	Secteur	Téléphone
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