



# Trust Income Tax Return 2015

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. 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.



Identification number  
(if you do not check box 10)

## 1 Information about the trust

◆ 1a

Name of trust

◆ 1b

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

First name

◆ 2a  2b

Business name of trustee, if applicable

◆ 2c

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

Address of trustee or liquidator of the succession

Apartment

Street number

Street name or P.O. box

◆ 3a  3b  3c

City, town or municipality

Province

Postal code

◆ 3d  3e  3f

Area code

Telephone

Extension

◆ 3g  4 Deemed resident trust – Code of actual country of residence

Taxation year covered

◆ 5a from 2 0

5b to 2 0

6  **Inter vivos trust**  
Date on which the trust was created

◆ 7  **Testamentary trust**  
Date of death

Social insurance number of the deceased

6a

7a

7b

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

◆ 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.

If this is not the trust's first return, specify the previous taxation year:

◆ 10a from 2 0  10b to 2 0

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

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, indicate 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.

Specify the 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.

Specify the 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.

16  The trust existed prior to June 18, 1971, and was resident in Québec without interruption from that date to the end of the taxation year covered.

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

Specify the year of the transfer or loan: 17a

If property was received during the taxation year covered, enclose a note providing a description of the property and the name and address of the transferor and the relationship between the transferor and the trust's beneficiary or beneficiaries. If income from the property is being allocated to a minor, indicate the type of income and the amount.

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

Specify the year the property was received: 18a

If property was received during the taxation year covered, enclose a note providing a description of the property and the name and address of the transferor. If income from the property is being allocated to a minor, indicate the type of income and the amount.

19  Property was transferred, after December 17, 1999, to the trust by another trust, where the transfer did not change the beneficial ownership of the property and the highest marginal tax rate applied to the other trust before the transfer.

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 succession and an election referred to in section 1054 of the *Taxation Act* has been made, or an election has been made under section 1055.1 of the 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.



## 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 <sup>1</sup>	+	55
Farm income (or loss)	gross	56a		net <sup>1</sup>	+	56
Fishing income (or loss)	gross	57a		net <sup>1</sup>	+	57
Rental income (or loss)	gross	58a		net <sup>1</sup>	+	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) <sup>1</sup>					+	60
◆ Other income. Specify: 61a					+	61
◆ Add lines 50 through 61.					<b>Income</b>	<b>= 63</b>

### 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 <sup>2</sup>				+	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.					<b>Income before allocations</b>	<b>= 80</b>
◆ 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.					<b>Income after allocations</b>	<b>= 82</b>
◆ 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.					<b>Net income</b>	<b>= 90</b>

### 2.3 Taxable income

Non-capital losses from other years <sup>2</sup>		91a			91	
Net capital losses from other years <sup>2</sup>				+	92	
Capital gains deduction. Complete form TP-668.1-V.				+	93	
Adjustment for the purpose of calculating the CNIL		93a				
Other deductions in the calculation of taxable income. Specify: 94a				+	94	
Add lines 91, 92, 93 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	
◆ Add lines 97 and 98. If the result is nil or negative, enter 0 on lines 99 and 135. If the result is positive, continue the calculations on the next page. Mutual fund trusts and trusts subject to alternative minimum tax (AMT) <sup>3</sup> must continue the calculations on the next page even if the result on line 99 is negative or nil.					<b>Taxable income</b>	<b>= 99</b>

1. Enter a minus sign (-) in front of an amount that is a loss and subtract that amount from a positive amount.
2. Do not use a minus sign (-).
3. 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 testamentary trust or a grandfathered inter vivos trust**, 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	\$41,935
	\$41,935		\$83,865
	\$83,865		\$102,040
	\$102,040		
16% of taxable income \$6,709.60 on the first \$41,935 and 20% on the remainder \$15,095.60 on the first \$83,865 and 24% on the remainder \$19,457.60 on the first \$102,040 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. = 120 .

**For an inter vivos trust (other than a grandfathered inter vivos trust or a mutual fund trust)**, complete lines 105 and 107.  
For a specified investment flow-through (SIFT) trust, see the note for lines 105 and 107 in the guide.

Taxable income (line 99) 105 .  
 Tax rate x 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 x 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 .  
 = 122 .

Tax credit for donations and gifts  
 Total donations and gifts (including the increase for gifts of works of art) 1 A x 20% ▶ B .  
 Portion of donations and gifts that exceeds \$200 2 . x 4% ▶ + .  
 Add the amounts in column B. = 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.  
 Subtract line 128 from line 127. If the result is negative, enter 0. - 128 .  
 = 129 .  
 Additional income tax resulting from the AMT. Complete form TP-776.47-V.  
 Add lines 129 and 130. + 130 .  
 = 131 .  
 Additional income tax resulting from the AMT carried forward to 2015. Complete form TP-776.47-V.  
 Subtract line 132 from line 131. If the result is negative, enter 0. - 132 .  
 = 133 .  
 Deduction for logging tax - 134 .  
 = 135 .  
 Subtract line 134 from line 133. If the result is negative, enter 0.  
 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** = 140

## 4 Refund claimed or balance due

◆ Income tax payable (line 140)			150	
◆ Income tax paid in instalments		151		
◆ Québec income tax withheld at source, as shown on RL slips	+	152		
Tax credit 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.				
	<b>Income tax paid, credits and other adjustments =</b>		157	
◆ Subtract line 157 from line 150. If the result is negative, carry it to line 159. If the result is positive, carry it to line 160.				
		<b>Refund claimed or balance due =</b>	158	
◆ Amount from line 158, if negative		<b>Refund claimed</b>	159	
◆ Amount from line 158, if positive		<b>Balance due</b>	160	
◆ <b>Make the payment by cheque or money order payable to the Minister of Revenue of Québec.</b>		<b>Payment enclosed</b>	161	

### Information about the person who completed the return or about the corporation this person represents, as applicable

Provide the information requested below only if the person or corporation is different from the person or corporation 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

\_\_\_\_\_  
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.





# 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 property or qualified fishing property

Description	Number of shares (if applicable)	Purchase month year	A Selling price	B Expenses incurred for the sale	C Adjusted cost base	D (A – B – C)
<b>Gain (or loss)</b>						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	Number of shares					
<b>Gain (or loss)</b>						+ 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

Add lines 200, 201 and 213a. **Capital gains (or losses) on qualified property before reserves** = 236

Farm or fishing income derived from the disposition of incorporeal capital property that gives entitlement to a capital gains deduction

237

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

Name of corporation or trust	Number					
<b>Gain (or loss)</b>						+ 202

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

Name of issuer	Face value	Maturity date				
<b>Gain (or loss)</b>						+ 203

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

Address or legal description						
<b>Gain (or loss)</b>						+ 204

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

Description						
<b>Gain</b>						+ 205

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

Description						
<b>Gain (or loss)</b>						206

If the amount on line 206 is negative, go to line 208 and enter 0. If the amount is positive, enter (without exceeding that amount) the unused portion of the net losses sustained on precious property from the seven previous years, and the loss indicated on line 18 of form TP-653-V, *Deemed Sale Applicable to Certain Trusts* for 2015.

Subtract line 207 from line 206. **Net gain** = 208

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

Description						
<b>Gain (or loss)</b>						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 *Taxation Act* was made. Enter the amount without a minus sign (–). + 211

Add lines 236, 202 through 205, 208, 210 and 211. Carry the result to line 212b. = 212a



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.		
<b>Total capital gains (or losses) before reserves</b>	= 220	.
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.		
<b>Capital gains (or losses)</b>	= 224	.
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.	x	<b>50%</b>
<b>Taxable capital gains (or net capital loss)</b>	= 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.

	A Reserve for the previous year	B Reserve for the current year <sup>2</sup>	C Amount used to calculate the capital gains deduction (col. A - col. B) Enter a minus sign (-) in front of a negative amount.
Property disposed of before November 13, 1981	231	.	N/A
Qualified farm property or qualified fishing property			
• disposed of before 2015 disposition <small>Date of</small> 232	+ 232a	.	.
• disposed of in 2015	+ 232b	N/A	.
Qualified small business corporation shares			
• disposed of before 2015 disposition <small>Date of</small> 233	+ 233a	.	.
• disposed of in 2015	+ 233b	N/A	.
Other property	+ 234	.	N/A
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.	<b>Total of each column</b> = 235	.	.

## 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.		
If the result is negative, enter 0.		
<b>Net taxable capital gains for the year</b>	= 242	.
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.		
<b>Designated net taxable capital gains</b>	= 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.

## 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	Payers: .....	+ 301	.	
Add lines 300 and 301.				
Carry the result to line 50 of the return.		<b>Actual amount of dividends from taxable Canadian corporations</b> =		▶ 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.		<b>Other investment income from Canadian sources</b> =		▶ 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.		<b>Foreign investment income</b> =		▶ 313

### 1.4 Carrying charges and interest expenses

Interest paid on a loan contracted to earn investment income. Complete lines 315a through 315f below.	315	.	
Accounting fees, and securities management and safekeeping fees	+ 316	.	
Fees paid to investment counsellors	+ 317	.	
Other carrying charges. Specify: .....	+ 318	.	
Add lines 315 through 318.			
Carry the result to line 64 of the return.	<b>Carrying charges and interest expenses</b> =	319	.

Lender's name:	315a		
Loan date:	315b	Term of repayment:	315e
Loan amount:	315c	Balance due at the end of the taxation year covered by this return:	315f
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

		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 (included in column 3 of line 406 of Schedule C)	- 323	.	.
Subtract line 323 from line 322 for each column.	= 324	.	.
	x	<b>38%</b>	<b>18%</b>
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	.	.
<b>Amount of the gross-up of dividends not designated</b>			
	x	<b>0.4322</b>	<b>0.4622</b>
Multiply line 326 by the applicable fraction indicated, for each column.			
Add the amounts on line 328, and carry the result to line 125 of the return.	= 328	.	.
<b>Dividend tax credit</b>			

## 3 Adjustments of investment expenses

Unless otherwise indicated, the line numbers given in parentheses below refer to the lines of the return or one of its schedules.

### 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), other than property income included on line 331 or included in the calculation of rental income	+ 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.	<b>Adjustment of investment expenses</b>	=	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.	<b>Other adjustment of investment expenses</b>	=	355

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

Subtract the amount carried to 2015 (line 86) from the balance on line 365 of Schedule B for the 2014 taxation year.	360	.	
Unused portion of the total adjustment of investment expenses for 2015, after amounts have been carried to the three previous years	+ 361	.	
Add lines 360 and 361.			
<b>Balance that may be carried forward</b>	=	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 that does not exceed \$100 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**.  
Indicate 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) <sup>1</sup>	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 <sup>1</sup>	411	.	.	.	.
H	Net taxable capital gains giving entitlement to a deduction <sup>1</sup>	412	.	.	.	.
I	Taxable amount of eligible and ordinary dividends (line 402a x 1.38) + (line 402b x 1.18)	413	.	.	N/A	.
J	Dividend tax credit (line 402a x 16.422%) + (line 402b x 8.319%)	414	.	.	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 indicated 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		<b>1</b> Beneficiaries resident in Québec	<b>2</b> Beneficiaries resident in Canada, outside Québec	<b>3</b> Beneficiaries not resident in Canada	<b>4</b> Total (col. 1 + col. 2 + col. 3)
<b>A</b>	Foreign capital gains <sup>2</sup>	420	.	.	.	.
<b>B</b>	Single foreign pension payment <sup>2</sup>	421	.	.	.	.
<b>D</b>	Foreign retirement pension	422	.	.	.	.
<b>G</b>	Farm or fishing income giving entitlement to a deduction – Incorporeal capital property	423	.	.	.	.
<b>G</b>	Death benefit	424	.	.	.	.
<b>G</b>	Retiring allowance <sup>2</sup>	425	.	.	.	.
<b>G</b>	Single payment from an RPP made to a beneficiary other than the surviving spouse <sup>2</sup>	426	.	.	.	.
<b>G</b>	Income-averaging annuity for artists	427	.	.	.	.
<b>G</b>	Split income	428	.	.	.	.
<b>G</b>	Loss sustained on transferred or loaned property – Revocable or blind trust	429	.	.	.	.
<b>H</b>	Capital gains giving entitlement to a deduction – Qualified farm property or qualified fishing property	430	.	.	.	.
<b>H</b>	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.

Indicate 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 <sup>3</sup>	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.	<b>Total amounts allocated to the beneficiaries = 442</b>	.

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

3. For the purpose of this schedule and the related instructions, the term “beneficiary” means any person to whom the trust must allocate a taxable capital gain or income. This person can be either a beneficiary who holds an interest in the trust, a transferor to which the income attribution rule applies, or an electing contributor of a deemed resident trust.



# Carry-Back of a Loss

Identification number

1a

Name of trust

End date of the taxation year concerned

1b

5b

For more information about Schedule D, refer to section 5.4 of the guide.

If the trust has a loss from a previous year that may be carried to another year, and the loss is of a type covered by this schedule, this loss must be carried over first. In addition, losses must be carried over in the order in which they were sustained, from earliest to latest.

## 1 Losses

### 1.1 Non-capital loss

In determining the amounts to be entered on lines 500 through 509 in the "Income" and "Loss" columns, you must take into account the amounts on lines 64, 67 and 70 of the return because the amounts in question reduce the income or increase the losses to which they relate.

Amounts in the "Loss" column must be entered without a minus sign (-). Unless otherwise indicated, the line numbers given in parentheses below refer to lines of the return.

**Add** the investment income (or loss) (lines 50 through 52) **and** the gross-up of dividends not designated (line 83)

		Income		Loss
	500	.		.
Taxable capital gains (line 53)	+ 501	.		N/A
Pension benefits (line 54)	+ 502	.		N/A
Business income (or loss) (line 55)	+ 503	.	+	.
Farm income (or loss) (line 56)	+ 504	.	+	.
Fishing income (or loss) (line 57)	+ 505	.	+	.
Rental income (or loss) (line 58)	+ 506	.	+	.
Amount from a net income stabilization account (NISA) (line 59)	+ 507	.		N/A
Income (or losses) relating to a deemed sale applicable to certain trusts (line 60)	+ 508	.	+	.
Other income (line 61)	+ 509	.		N/A
Carry-over of the adjustment of investment expenses (line 86)	510	N/A	+	.
Business investment loss (line 69)	511	N/A	+	.
Net capital losses from other years (line 92)	512	N/A	+	.
Capital gains deduction (line 93)	513	N/A	+	.
Designated employee benefits of an employee life and health trust (included in the amount on line 70)	513a	N/A	+	.
Income exempt under a tax treaty (included in the amount on line 94)	514	N/A	+	.
Total adjustment of investment expenses (add line 350 of Schedule B, and line 338 or line 355 of the same schedule, whichever is less)	+ 515	.		N/A
Add lines 500 through 515 in each column.	= 516	.	=	.
Other deductions <sup>1</sup>	- 517	.		.
Subtract line 517 from line 516 ("Income" column). If the result is negative, enter 0.	=	.	▶	518
Subtract line 518 from line 516 ("Loss" column). If the result is negative, enter 0.				= 519
If the trust sustained a farm loss or a fishing loss, complete lines 530 through 537 and carry the amount from line 531 to line 520.				- 520
Subtract line 520 from line 519. If the result is negative, enter 0.				= 521
				<b>Non-capital loss</b>
Amount carried back to 522a: (year to which the loss is carried: one of the three previous years)	522	.		.
Amount carried back to 523a: (year to which the loss is carried: one of the three previous years)	+ 523	.		.
Amount carried back to 524a: (year to which the loss is carried: one of the three previous years)	+ 524	.		.
Add lines 522 through 524.	=	.	▶	525
Subtract line 525 from line 521.				= 526
				<b>Balance that may be carried forward twenty years<sup>2</sup></b>

### 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 and line 532.

530	.
531	.

- Enter the total amount of the deductions included on lines 70 (code 01) and 94 (codes 03 and 04) of the return that are not specifically attributable to income or a loss.
- At the end of the tenth year of the carry-forward, the unused portion of the non-capital loss or the amount on line 511 (whichever is less) will become a net capital loss.



Amount from line 531		<b>Farm loss or fishing loss</b>	532	
Amount carried back to 533a (year to which the loss is carried: one of the three previous years)	533			.
Amount carried back to 534a (year to which the loss is carried: one of the three previous years) +	534			.
Amount carried back to 535a (year to which the loss is carried: one of the three previous years) +	535			.
Add lines 533 through 535.	=		536	.
Subtract line 536 from line 532.		<b>Balance that may be carried forward twenty years</b>	= 537	.

**Note:** Where farming is not the trust's principal source of income, the farm loss deductible from all farming businesses is limited to \$17,500 if it is \$32,500 or more; otherwise, the deductible amount is equal to the result obtained by adding \$2,500 and half of the amount by which the total of these losses exceeds \$2,500. Enter the deductible amount on line 56 of the return. The portion of the farm losses that is not deductible because of the limit constitutes a restricted farm loss (line 560 below).

### 1.3 Net capital loss

Amount from line 230 of Schedule A, if it is a loss		<b>Net capital loss</b>	540	
Amount carried back to 543a (year to which the loss is carried: one of the three previous years) <sup>3</sup>	543			.
Amount carried back to 544a (year to which the loss is carried: one of the three previous years) <sup>3</sup> +	544			.
Amount carried back to 545a (year to which the loss is carried: one of the three previous years) <sup>3</sup> +	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 <sup>4</sup>			+ 548	.
Add lines 547 and 548.		<b>Balance that may be carried forward</b>	= 549	.

### 1.4 Net loss on precious property

Amount from line 206 of Schedule A, if it is a loss		<b>Net loss on precious property</b>	550	
Amount carried back to 551a (year to which the loss is carried: one of the three previous years)	551			.
Amount carried back to 552a (year to which the loss is carried: one of the three previous years) +	552			.
Amount carried back to 553a (year to which the loss is carried: one of the three previous years) +	553			.
Add lines 551 through 553.	=		554	.
Subtract line 554 from line 550.		<b>Balance that may be carried forward seven years</b>	= 555	.

### 1.5 Restricted farm loss

The amount of a restricted farm loss carried to another year may be used only to reduce the farm income for that year.

Amount by which the net farm loss exceeds the deductible amount for the year <sup>5</sup>		<b>Restricted farm loss</b>	560	
Amount carried back to 561a (year to which the loss is carried: one of the three previous years)	561			.
Amount carried back to 562a (year to which the loss is carried: one of the three previous years) +	562			.
Amount carried back to 563a (year to which the loss is carried: one of the three previous years) +	563			.
Add lines 561 through 563.	=		564	.
Subtract line 564 from line 560.		<b>Balance that may be carried forward twenty years</b>	= 565	.

## 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 above-mentioned years be adjusted to take into account the carry-back of losses sustained in the taxation year covered by this trust return.

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

Signature

Date

3. 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.
4. 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.
5. See the note after line 537.



134F ZZ 49515270

# 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.				
	<b>Non-deductible allocations amount</b>	=	174	.
		÷	<b>0.731</b>	
Divide line 174 by 0.731.		=	175	.
Enter the lesser of the following amounts: the amount on line 175 and the taxable income (line 99 of the return).				
	<b>Taxable distributions amount</b>		176	.
		x	<b>11.9%</b>	
Multiply line 176 by 11.9%. Carry the result to line 137 of the return. <sup>1</sup>		=	180	.
	<b>Income tax on the taxable distributions amount</b>			

## 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	.
	<b>Eligible dividends to be designated</b>			

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

Street number 600a	Street name or P.O. box 600b	City, town or municipality 600c	Province 600d	Postal code 600e
-----------------------	---------------------------------	------------------------------------	------------------	---------------------

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

## 2 Information about the principal lessee (if applicable)

607	A- Name (last name and first name, in the case of an individual)	B- Identification number or social insurance number
	D- Address	D- Percentage of space leased
		. %

## 3 Information about the manager of the immovable

608	A- Name (last name and first name, in the case of an individual)	B- Identification number or social insurance number
	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 Part 5 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.

<b>Income</b> (gross rent and related income)		610	
	<b>A</b>	<b>B</b>	
	Total expenses	Portion of the expenses not attributable to the rental	
<b>Expenses</b>			
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. <b>Totals</b>	= 621	=	
Total of column A		Total of column B	
	-		
Subtract line 622 from line 610.			622
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			623
Recapture of capital cost allowance (see the instructions for column 5 of the capital cost allowance table in section 5.6 of the guide)			+ 624
Add lines 624 and 625.			= 625
Terminal loss (see the instructions for column 5 of the capital cost allowance table in section 5.6 of the guide)			- 626
Subtract line 627 from line 626.			= 627
<b>Net rental income (or net rental loss) before capital cost allowance</b>			= 630

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

Complete Part 6 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	= 664
<b>Net rental income (or net rental loss) from all specified immovables</b>	

### 7 Income tax payable related to specified immovables

Amount from line 664, if it is positive	670
Taxation rate	x 7.05%
Multiply line 670 by 7.05%. Carry the result to line 138 of the return.	= 671
<b>Income tax payable related to specified immovables</b>	

### Capital cost allowance

If there is not enough space, complete an additional copy of the table and include it with this schedule. On line 650 below, enter the total of the amounts in column 9 from all copies of the table.

640	1 Class No. <sup>1</sup>	2 Undepreciated capital cost (UCC) at the beginning of the taxation year	3 Cost of acquisitions and additions during the taxation year <sup>2</sup>	4 Amount respecting dispositions made during the taxation year <sup>2</sup>	5 UCC before a reduction for new property: col. 2 + col. 3 – col. 4	6 Reduction: 50% x (col. 3 – col. 4) <sup>3</sup>	7 UCC for the purpose of calculating capital cost allowance: col. 5 – col. 6	8 Rate <sup>4</sup> (%)	9 Capital cost allowance: amount that does not exceed col. 7 x col. 8	10 UCC at the end of the taxation year: col. 5 – col. 9
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 and 4, the amount that corresponds to the trust's percentage interest in the immovable.
3. If the result is negative, enter 0.
4. Use the rates prescribed in the *Regulation respecting the Taxation Act*.

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## 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.

## 1 Additional information about the trust

### 1.1 Settlers

If there are more than two settlers, enter the additional information on another copy of the schedule.

30	<b>Settlor 1</b>		
	<b>A-</b> Name (last name and first name, in the case of an individual)		<b>B-</b> Identification number or social insurance number
	<b>C-</b> Address		
	<b>D-</b> Relationship to trustees (if applicable)		
	<b>a-</b> Trustee 1	<b>b-</b> Trustee 2	<b>c-</b> Trustee 3
	<b>Settlor 2</b>		
	<b>A-</b> Name (last name and first name, in the case of an individual)		<b>B-</b> Identification number or social insurance number
	<b>C-</b> Address		
	<b>D-</b> Relationship to trustees (if applicable)		
	<b>a-</b> Trustee 1	<b>b-</b> Trustee 2	<b>c-</b> Trustee 3

### 1.2 Trustees

If there are more than three trustees, enter the additional information on another copy of the schedule.

35	<b>Trustee 1</b>		
	<b>A-</b> Name (last name and first name, in the case of an individual)		<b>B-</b> Identification number or social insurance number
	<b>C-</b> Address		
	<b>Trustee 2</b>		
	<b>A-</b> Name (last name and first name, in the case of an individual)		<b>B-</b> Identification number or social insurance number
	<b>C-</b> Address		
	<b>Trustee 3</b>		
	<b>A-</b> Name (last name and first name, in the case of an individual)		<b>B-</b> Identification number or social insurance number
	<b>C-</b> Address		



### 1.3 Beneficiaries

If there are more than five beneficiaries, enter the additional information on another copy of the schedule.

40

#### Beneficiary 1

A- Name (last name and first name, in the case of an individual)

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

#### Beneficiary 2

A- Name (last name and first name, in the case of an individual)

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

#### Beneficiary 3

A- Name (last name and first name, in the case of an individual)

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

#### Beneficiary 4

A- Name (last name and first name, in the case of an individual)

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

#### Beneficiary 5

A- Name (last name and first name, in the case of an individual)

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



## 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.

700 Address of the specified immovable (same address as on form TP-128.F-V)

### 2.1 Information about the principal lessee (if applicable)

<p>707 A- Name (last name and first name, in the case of an individual)</p>	<p>B- Identification number or social insurance number</p>
<p>C- Address</p>	<p>D- Percentage of space leased  . %</p>

### 2.2 Information about the manager of the immovable

<p>708 A- Name (last name and first name, in the case of an individual)</p>	<p>B- Identification number or social insurance number</p>
<p>C- Address</p>	

### 2.3 Information about the accountant and the location of the registers

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

