

Taxpayer:

Did you own or hold foreign property at any time in 2022 with a total cost of more than CAN \$ 100,000?

(If you hold foreign property between \$ 100,000 and \$ 250,000, we will make the suitable choice between the simplified and the detailed reporting method.)

YES NO

A. Foreign property held with a Canadian securities dealer (other than VMD)

Canadian securities dealer and account number	Country	Maximum cost amount during the year	Maximum market value during the year	Market value at year end	Income (loss)

What property do you have to report?

You are required to report all specified foreign property.

Specified foreign property includes:

- funds (bank accounts) or intangible property (patents, copyrights, etc.) situated, deposited or held outside Canada;
- tangible property situated outside Canada;
- a share of the capital stock of a non-resident corporation held by the taxpayer or by an agent on behalf of the taxpayer;
- an interest in a non-resident trust that was acquired for consideration, other than an interest in a non-resident trust that is a foreign affiliate for the purposes of section 233.4 of the Act;
- shares of corporations resident in Canada held by you or for you outside Canada.
- an interest in a partnership that holds a Specified Foreign Property unless the partnership is required to file a T1135;
- an interest in, or right with respect to, an entity that is a non-resident;
- a property that is convertible into, exchangeable for, or confers a right to acquire a property that is a specified foreign property;
- debt securities owned by a non-resident, including government and corporate bonds, debentures, mortgages, and notes receivable;
- an interest in a foreign insurance policy;
- precious metals, gold certificates, and futures contracts held outside Canada.

Specified foreign property does not include:

- a property used or held exclusively in carrying on an active business;
- a share of the capital stock or indebtedness of a foreign affiliate;
- an interest in a trust described in paragraph (a) or (b) of the definition of "exempt trust" in subsection 233.2(1) of the Act;
- a personal-use property as defined in section 54 of the Act; and
- an interest in, or a right to acquire, any of the above-noted excluded foreign property.

Section B

1. Funds held outside Canada

Name of bank/other entity holding the funds	Country	Maximum funds held during the year	Funds held at year end	Income (loss)
Total:				

2. Shares of non-resident corporations

Name of corporation	Country	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total:					

3. Indebtedness owed by non-resident

Description of indebtedness	Country	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total:					

4. Interests in non-resident trusts

Name of trust	Country	Maximum cost amount during the year	Cost amount at year end	Income received	Capital received	Gain (loss) on disposition
Total:						

5. Real property outside Canada (other than personal-use property and immovable property used in an active business)

Description of property	Country	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total:					

6. Other assets outside Canada

Description of assets	Country	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total:					

Certification

I certify that the information given on this form is, to my knowledge, correct and complete, and fully discloses the reporting taxpayer's specified foreign property and related information.

Signature

Date (DD/MM/YYYY)