

FOREIGN INCOME REPORTING REQUIREMENTS

Individuals, who, at any time in the year held specified foreign property with a total cost amount greater than \$100,000 are required to report amounts held to the Canada Revenue Agency.

Specified foreign property includes funds held in foreign bank accounts, shares of foreign companies (even with Canadian investment companies), interests in non-resident trusts, bonds/debentures issued by foreign governments/foreign corporations, interest/units in an offshore mutual funds, real property situated outside of Canada and any other income-earning foreign property (including indebtedness owed by non-residents).

Specified foreign property **does not** include personal use property which is mainly used for personal enjoyment (i.e. vacation home) or assets used in the active business (i.e. inventory, equipment or building used in business).

| (✓) IF APPLICABLE TO YOU | PROVIDE |
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| <input type="checkbox"/> Property held in an account with a Canadian registered securities dealer or a Canadian trust company | Bank/Investment Statements for the year |
| <input type="checkbox"/> Shares of non-resident corporations | Trading summary for the year showing shares purchased and sold. <i>This can be obtained from your Broker.</i> |
| <input type="checkbox"/> Funds held outside Canada | Bank/Investment Statements for the year |
| <input type="checkbox"/> Interests in non-resident trusts | Bank/Investment Statements for the year |
| <input type="checkbox"/> Property outside Canada (other than personal use and real estate used in an active business) | Full Details (include name of property, name of foreign country, maximum cost amount during the year, cost amount at the end of the year, income/loss from property) |