

LOTT & COMPANY

PROFESSIONAL CORPORATION

We are preparing your 2023 tax returns. You should be aware that there are foreign reporting requirements that must be completed detailing your financial activities with any person, entity or company who is outside Canada. This legislation could apply to you. There are severe penalties for not filing the prescribed forms.

In order to help us decide whether to include one or more of these forms with your 2023 tax return, please answer the following questions.

	<u>YES</u>	<u>NO</u>
1) At any time in 2023, did you, or a trust in which you have an interest, own shares in a foreign company? (T1134)	_____	_____
2) Do you own any foreign assets that are outside or inside Canada (including bank accounts)? (T1135)	_____	_____
3) If you answered yes to the above question, did the total cost of these assets, converted to Canadian dollars, exceed \$100,000 at any time during the year? (Include residential property if you rent it.) (T1135)	_____	_____
4) If you do not own foreign assets now, did you at any time during the year have foreign assets (including foreign bank accounts) that exceeded \$100,000 Canadian? (T1135)	_____	_____
5) Have you ever, at any time, made a loan or a gift to a foreign trust or a non-resident corporation controlled by a foreign trust? (T1141)	_____	_____
6) Do you hold a beneficial interest in a non-resident trust? (T1142)	_____	_____
7) If you answered yes to the above question, did you receive any money or property from the non-resident trust or were you indebted to the non-resident trust at any time during 2023? (T1142)	_____	_____
8) At any time in 2023, did you receive any money or property from any person, company or entity that was at the time resident outside Canada? (T106)	_____	_____
9) At any time in 2023, did you owe money or property to any person, company or entity who at the time was outside Canada? (T106)	_____	_____
10) At any time in 2023, did you, or a trust or partnership in which you have an interest, have any business dealings with non-resident parties? These would include intercompany trade, cost reimbursements and all capital transactions, as well as financing transactions. (T106)	_____	_____

CHARTERED PROFESSIONAL ACCOUNTANTS

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