



APPLICATION FOR TAX SHELTER IDENTIFICATION NUMBER AND UNDERTAKING TO KEEP BOOKS AND RECORDS

Technology Centre Ottawa Centre de technologie	TC code 93 Code du CT
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Do not use this area

Tax shelter identification number

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- Complete all sections on this application using the attached instructions.
- If you do not enter all the information we ask for in each section, we may contact you to get the missing information. Missing information can delay our issuing a tax shelter identification number.
- You cannot sell, issue, or accept consideration for a tax shelter before it has an identification number.
- Every draft copy of the selling instruments, and any other documents you file or will file with any securities commission or similar government agency, and of any sales brochure, prospectus, or similar material you used or will use to promote the sale of the tax shelter has to prominently display the following statement. Send us final copies when you receive the tax shelter identification number.
- Make sure every investor is aware of the following statement, and of its implication.

Income Tax Act, paragraph 237.1(5)(c) –
 "The identification number issued for this tax shelter shall be included in any income tax return filed by the investor. Issuance of the identification number is for administrative purposes only and does not in any way confirm the entitlement of an investor to claim any tax benefits associated with the tax shelter."

- Send the completed application, documents, and information to:
 - Canada Revenue Agency
Data Assessment and Evaluation Programs Division
875 Heron Road
Ottawa ON K1A 1A2
- **We will issue a tax shelter identification number when we receive all the prescribed information, and if we are satisfied with the undertaking to keep the tax shelter's books and records.**
- Full disclosure is required of all documents relating to this application. All the information requested in this form and in the documents supporting your application is "prescribed information." If the information you provide for any Section is insufficient, your application will be treated as invalid and the issuing of the tax shelter identification number may be delayed, or even refused.

Section A – Identification information

Tax shelter's name Address City Province or territory: <input type="text"/> <input type="text"/> Postal code: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Country: <input type="text"/> <input type="text"/> State: <input type="text"/> <input type="text"/> U.S. zip code: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Name of person to contact for more information: <input type="text"/> Telephone number: <input type="text"/> - <input type="text"/> - <input type="text"/>	Principal promoter's name Address City: <input type="text"/> Telephone number: <input type="text"/> - <input type="text"/> Province or territory: <input type="text"/> <input type="text"/> Postal code: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Country: <input type="text"/> <input type="text"/> State: <input type="text"/> <input type="text"/> U.S. zip code: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Identification number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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If you are not the principal promoter, provide your information in the following area. If there are other promoters for this tax shelter, complete Section D to provide the information about the other promoters.

Promoter's name (applicant promoter): <input type="text"/>	Identification number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address: <input type="text"/>	Province or territory: <input type="text"/> <input type="text"/> Postal code: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
City: <input type="text"/> Telephone number: <input type="text"/> - <input type="text"/> - <input type="text"/>	Country: <input type="text"/> <input type="text"/> State: <input type="text"/> <input type="text"/> U.S. zip code: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Section B – Tax shelter information

1) The tax shelter property is: (✓) Interest in a partnership (describe the principal activity, and provide the NAICS code) NAICS code:
 Other (describe the type of organization) If the organization is a gifting arrangement, go to Section C

2) Details of tax shelter investment units:
 Date to be offered for sale: Year Month Day
 Proposed maximum number of units offered for sale: × Proposed unit price: = Maximum amount expected to be raised for the tax shelter:

3) Is there a pre-arranged loan with this tax shelter? (✓) Yes No If **yes**, complete Section E.

4) Expected life of the tax shelter: _____ years.	5) Expected deductions in the first four years to the purchaser of a minimum investment unit in the tax shelter:	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Code</th> <th style="width: 10%;">Year 1</th> <th style="width: 10%;">Year 2</th> <th style="width: 10%;">Year 3</th> <th style="width: 10%;">Year 4</th> <th style="width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> </tbody> </table>	Code	Year 1	Year 2	Year 3	Year 4	Total		\$	\$	\$	\$	\$	You can find the deduction codes at www.cra.gc.ca/taxshelters or in the T5001–instr sheet.
Code	Year 1	Year 2	Year 3	Year 4	Total										
	\$	\$	\$	\$	\$										

6) Entitlements to amounts or benefits with respect to the investment in this tax shelter:
 Will the tax shelter purchasers, or persons not dealing at arm's length with the purchaser, be entitled—either immediately or in the future and either absolutely or contingently—to receive or obtain any amount or benefit with respect to their investment in this tax shelter that would have the effect of reducing the impact of any loss in respect of the tax shelter? (✓) Yes No If **yes**, complete Section M.

Section C – Gifting arrangement information

1) Expected amount of cash payments from donors: \$

2) Expected amount of donation receipts to be issued to the purchaser of a minimum investment unit:

Code	Year 1	Year 2	Year 3	Year 4	Total
	\$	\$	\$	\$	\$

You can find the gifting arrangement codes at www.cra.gc.ca/taxshelters (see Tax shelter identification number (TSIN) and Completing Form T5001) or in the **T5001-inst** sheet.

3) The property is to be gifted by: Cash only Other property (either alone or with cash)

4) Will the gifting arrangement involve a pre-arranged loan? Yes No If **yes**, complete Section E.

5) Will the gifting arrangement include a security deposit, investment, insurance policy, or other arrangement? Yes No If **yes**, complete Section G.

6) Was a valuation or appraisal report used to support the value used on acquisition or donation?
 Yes No If **yes**, complete Section J. If **no**, use Section L to explain how the value of the gift will be determined.

7) How will the donor acquire the property?
 Distribution from a trust – Complete Section H. Purchase – Complete Section I. Other – Use Section L to describe.

8) Donee information: (attach a separate list if necessary)

Donee's name	Identification number	Name of donee contact person	Telephone number	Agreements (*)	
				Yes	No
			- -		
			- -		
			- -		
			- -		
			- -		
			- -		

(*) If **yes**, attach a copy of the agreement(s). If **no**, complete Section M to describe how the recipients will be involved and what responsibilities they will have in the arrangement. Include any documents that were presented to the recipients to explain the arrangement, or the involvement of the recipient in the arrangement.

Section D – Other promoter information (attach a separate list if necessary)

Promoter's name	Identification number	Complete address	Telephone number	Type of promoter
			- -	
			- -	
			- -	
			- -	
			- -	
			- -	
			- -	

Section E – Financing information (attach a separate list if necessary)

Lender's name	Complete address	Arm's length with the principal promoter?	
		Yes	No

Section F – Entitlements to amounts or benefits (attach a separate list if necessary)

Name of the entity providing the entitlement or benefit	Complete address	Arm's length with the principal promoter?	
		Yes	No

Section G – Security deposit, investment, and insurance policy information (attach a separate list if necessary)

Name of the entity holding the security deposit or investment, or issuing the insurance policy	Complete address	Arm's length with the principal promoter?	
		Yes	No

Section H – Trust information (attach a separate list if necessary)

Trust's name and complete address	Trust account number	Settlor's name	Trustee's name	Is there an application to become a beneficiary of the trust?	
				Yes	No
	T				
	T				
	T				
	T				
	T				
	T				

Section I – Purchase and sale information (attach a separate list if necessary)

Vendor's name	Complete address	Description of property	Cost to purchaser	Valuation or appraisal to determine cost?	
				Yes	No

Section J – Valuation and appraisal information (attach a separate list if necessary)

Valuator's name	Complete address	Number of reports

Section K – Promotional and other information

Will the following material be used to promote the sale of the tax shelter? **Yes** **No**

- Sales brochure If **yes**, attach the documents (or a draft if final copies are not available) to this application.
- Prospectus, offering memorandum, or similar documents If **yes**, attach the documents (or a draft if final copies are not available) to this application.
- Overhead or electronic presentations If **yes**, attach a paper copy of the presentation.
- Other documents If **yes**, specify ► _____
and attach the documents (or a draft if final copies are not available) to this application.
- Is the tax shelter required to be registered with any securities commission or similar government agency? If **yes**, specify ► _____

