

Tel: (416) 551-5550

Email: : info@cwega.com

http://www.cwega.com

Specified foreign property Checking-List

1	Total cost of all Specified foreign property held at any time during the year exceeds \$100,000	
2	Specified foreign property	
	Funds held outside Canada	
	Shares of non-resident corporations	
	Indebtedness owed by non-residents	
	Interests in non-resident trusts	
	Real property outside Canada (other than personal use and real estate used in an active business)	
	Other property outside Canada	
	Property held in an account with a Canadian registered securities dealer or a Canadian trust company	

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3	Information should be claimed	
	Name of the foreign corporation, name of the foreign trust or description of the foreign property;	
	Country where the SFP is located;	
	13 months Bank Statement and bank account information	
	Maximum cost of the SFP during the year;	
	Cost of the SFP at year end;	
	Amount of income (or loss) related to the SFP; and	
	Amount of any capital gain (or loss) realized on the disposition of the SFP.	