



**ELECTION ON DISPOSITION OF PROPERTY BY A MUTUAL FUND CORPORATION (OR A MUTUAL FUND TRUST) TO A MUTUAL FUND TRUST**

**DO NOT USE THIS AREA**

- This form is for a mutual fund trust, and either a mutual fund corporation or a mutual fund trust, to jointly elect under subsection 132.2(2) for a qualifying exchange of property.
- File one completed election form and related schedules (if any). Please follow these instructions:
  - file the form within six months after the date of transfer;
  - file the form at the tax centre where the transferor's income tax return is usually filed; and
  - separate the form from any tax returns (you may put it in the same envelope with a return, but do not put it in or attach it to the return).
- Sections, subsections, and paragraphs mentioned in this form are those of the *Income Tax Act*.

Transferor's name (print)	Trust account number, corporation account number, or Business Number
Address	Postal code
Transferor's tax year	Tax services office

Transferee's name (print)	Trust account number, corporation account number, or Business Number
Address	Postal code
Transferee's tax year	Tax services office

Name of person to contact for additional information	Telephone number
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**Information required**

On the second page of this form, list and describe the properties transferred, and state their fair market value. You have to list the description and fair market value of the consideration you received next to the related property transferred. You have to designate the order of disposition of each depreciable property. You do not have to file schedules supporting this designation, documentation relating to the responses to the questions below, or a brief summary of the method of evaluating the fair market value of each property transferred with this election. However, you have to keep them in case we ask to see them. Please answer the following questions:

- Is there a written agreement relating to this transfer? Yes  No
- Is a price adjustment clause involved for any of the properties? (see Interpretation Bulletin IT-169 for details) Yes  No
- Is the agreed amount of any of the properties transferred based on an estimate of fair market value on Valuation Day (V-Day)? Yes  No
- If yes, does a formal documented V-Day value report exist? Yes  No
- Have all or substantially all (90% or more) of the properties of the transferor been transferred to the mutual fund trust? Yes  No
- Have all or substantially all of the shares issued by the transferor, and outstanding immediately before the transfer time, been disposed of to the transferor within 60 days after the date of transfer? Yes  No
- Has any person disposing of shares in the transferor to the transferor within the 60-day period received any consideration for those shares other than units of the transferee (otherwise than pursuant to the exercise of a statutory right of dissent)? Yes  No
- Does the transferor or transferee have property to which paragraph 132.2(1)(f) applies? If yes, attach a schedule noting the designated amounts. Yes  No

