



### Application for Tax Shelter Identification Number and Undertaking to Keep Books and Records

Technology Centre <b>Ottawa</b> Centre de technologie	TC code <b>93</b> 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.
- You cannot sell, issue, or accept consideration for a tax shelter before it has an identification number.
- The year you designate in response to question #4 in Section B of this form is the only calendar year for which the identification number will be valid for sales of interests in this tax shelter.
- Every 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:

*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:
  - Other Programs Unit  
Data Assessment and Evaluation Programs Division  
875 Heron Road  
Ottawa ON K1A 1A2
- 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 on this form is missing or 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		Principal promoter's name	
Address		Address	
City		City	Telephone number - -
Province or territory	Postal code	Province or territory	Postal code
Country	State	Country	State
	U.S. zip code		U.S. zip code
Contact person	Telephone number - -		Identification number

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)		Identification number	
Address		Province or territory	Postal code
City	Telephone number - -	Country	State
			U.S. zip code

**Section B – Tax shelter information**

1) The tax shelter property is: (✓)  Interest in a partnership (describe the principal activity, and provide the NAICS code)  Other (describe the type of property) If the tax shelter is a gifting arrangement, also complete 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) Designated calendar year of tax shelter sales: _____ year.	5) Expected deductions in the first four years to the purchaser of a minimum investment unit in the tax shelter:
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Code	Year 1	Year 2	Year 3	Year 4	Total
	\$	\$	\$	\$	\$

You can find the deduction codes at [www.cra.gc.ca/taxshelters](http://www.cra.gc.ca/taxshelters) or in the T5001–instr sheet.

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 Sections F and M.

**Section C – Gifting arrangement information**

1) Expected amount of cash payments from donors:

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

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

3) The property to be gifted is:  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
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(\*) 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
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**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
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**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 \_\_\_\_\_

