T1135 Questionnaire – Foreign Property

Instructions

Enter all amounts in the account's original currency. Do not convert currencies.
When the cost of property is requested, enter its tax cost (book value).
For property acquired before you became a resident of Canada, the cost is deemed to be it
The cost established upon arrival is in Canadian dollars and does not subsequently change
For property acquired after becoming a resident of Canada, the tax cost is the actual purch
For property received as a gift, the cost is deemed to be its fair market value at the time o

Section 1: Funds Held Outside Canada

Enter any bank account held outside Canada at any time during the year.

If you have Livret A, Livret B, Livret Orange, or similar accounts, report them here (France).

Bank name, description and account number	Country	Ownership % if jointly held
Example: Banque Tarneaud, chequing account #123456	*France*	*100%*
Account 1		
Account 2		

Add rows as needed.

Section 2: Shares of Foreign Corporations

Enter any investment in shares or mutual funds held outside Canada at any time during the year.

Important: enter the cost of the investments here, NOT the market value of the account (see

Important: capital gains relate to actual dispositions made during the year, NOT to changes

Important: if you own more than one percent (1%) of the shares of a foreign corporation, you

Financial institution name, description and account number	Country	Ownership % if jointly held
Example: Investico SAS, investment account #123456	*France*	*100%*
Account 1		
Account 2		

Add rows as needed.

Section 3: Amounts Owed by Non-Residents

Enter any loan you made to a non-resident (e.g., shareholder loan).

Borrower name and description	Country	Ownership % if jointly held
Example: Loan to GBL SA, shareholder loan	*United States*	*100%*
Account 1		
Account 2		

Add rows as needed.

Section 4: Interest in a Non-Resident Trust

Enter information about non-resident trusts here.

Important: enter the cost of the interest here, NOT its market value.

Important: capital gains relate to actual dispositions made during the year, NOT to changes

Trust name and description	Country	Maximum cost during the year
Example: Family Trust, inheritance	*France*	*265,899.44*
Account 1		
Account 2		

Add rows as needed.

Section 5: Real Property Outside Canada

Enter any rental property held outside Canada. If the property is used primarily (more than 50%) for

Important: enter the cost of the property here, NOT its market value (see the instructions ab

Important: if you hold bare ownership of a rental property outside Canada, it must be reporte

Important: if you rent out a property outside Canada, you must also complete a rental incom

Property address, description and use	Country	Ownership % if jointly held
e.g., 122 route du Président, France, condo, rental use	*France*	*50%*
Account 1		
Account 2		

Add rows as needed.

Section 6: Other Property

Enter any property not reported elsewhere, for example life insurance policies.

Important: enter the cost of the property here, NOT its market value (see the instructions ab

Property description, account number, etc.	Country	Ownership % if jointly held
Example: Imbrica life insurance policy #1234567	*France*	*100%*
Account 1		
Account 2		

Add rows as needed.

Section 7: Property Held in an Account with a Canadian Registered Securities D

Enter foreign investments held through a Canadian bank or securities dealer.

Important: enter the MARKET VALUE here.

Note: most Canadian financial institutions can provide a foreign property report for T1135 pu

Property description, account number, etc.	Country	Ownership % if jointly held

Example: CIBC, investment account #123456, shares or mutual func	*United States*	*100%*
Account 1		
Account 2		

Add rows as needed.

Please consult your tax specialist if you need assistance completing this questionnaire.

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ts fair market value when you became a resident of Canada (immigration date).
with exchange rates, since it is fixed in Canadian dollars.
ıase cost.
f the gift (unless received before becoming a resident of Canada; see the first point above).

Maximum during the year	Funds at year-end	Income (interest)	Account currency
150,154.23	*140,256.23*	*5.23*	*EUR*

e the instructions above).

in market value.

may be required to file another form. Please advise your tax specialist if applicable.

Maximum cost during the year	Cost at year-end	Income (interest or dividends)	Capital gain (see instructions)	Account currency
265,899.44	*124.22*	*5.23*	*(450.23)*	*EUR*

Maximum cost during the year	Cost at year-end	Income (interest or dividends)	Account currency
100,000.00	*100,000.00*	*500.00*	*USD*

in market value.

Cost at year-end	Income (interest or dividends)	Capital received	Capital gain (see instructions)	Account currency
124.22	5.23	100,000.00	(450.23)	EUR

personal purposes, it should not be reported on this form.

ove).

ed in this section.

e questionnaire for that property.

Maximum cost during the year	Cost at year-end	Gross rental income	Capital gain (if property sold)	Account currency
285,000.00	285,000.00	1,500.00	0.00	EUR

ove).

Maximum cost during the year	Cost at year-end	Income (interest or dividends)	Capital gain (if sold)	Account currency
115,000.00	115,000.00	0.00	(2,555.00)	EUR

ealer

rposes.

Maximum market value during the year	Market value at year-end	Income (interest or dividends)	Capital gain (if sold)	Account currency

157,825.36	*157,825.36*	*15,400.00*	*15,478.00*	*USD*	

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