



Foreign Income Verification Statement

- This form must be used for the 2015 and later taxation years.
- Complete and file this form if at any time in the year the total cost amount to the reporting taxpayer of all specified foreign property was more than \$100,000 (Canadian).
- If an election has been made to use a functional currency (see attached instructions), state the elected functional currency code.
- See attached instructions for more information about completing this form.

If this is an amended return, tick this box. ☐

Identification

Tick a box to indicate who you are reporting for, and complete the areas that apply.

<input type="checkbox"/> Individual	First name	Last name	Initial	Social insurance number	Individual code <input type="checkbox"/> 1 <input type="checkbox"/> 2
<input type="checkbox"/> Corporation	Corporation's name			Business number	R C
<input type="checkbox"/> Trust	Trust's name			Account number T	- -
<input type="checkbox"/> Partnership	Partnership's name	Partnership code <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	Partnership's account number R Z		
Reporting entity's address					
No. Street					
City		Province or territory		Postal code	Country code
For what taxation year are you filing this form?					
From Year Month Day to Year Month Day					

Tick the appropriate box that applies for the taxation year:

- ☐ If the total cost of all specified foreign property held at any time during the year exceeds \$100,000 but was less than \$250,000, you are required to complete either Part A or Part B;
- ☐ If the total cost of all specified foreign property held at any time during the year was \$250,000 or more, you are required to complete Part B.

Part A: Simplified reporting method

For each type of property that applies to you, tick the appropriate box.

Type of property:

- Funds held outside Canada ☐
- Shares of non-resident corporations (other than foreign affiliates) ☐
- Indebtedness owed by non-resident ☐
- 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. ☐

Country code:

Select the top three countries based on the maximum cost amount of specified foreign property held during the year. Enter the country codes in the boxes below:

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Gross income from all specified foreign property \$ _____

Gain(loss) from the disposition from all specified foreign property \$ _____

Part B: Detailed reporting method**Categories of specified foreign property**

In each of the tables below, provide the required details of each specified foreign property held at any time during the particular tax year. If you need additional space, please attach a separate sheet of paper using the same format as the tables.

A taxpayer who held specified foreign property with a Canadian registered securities dealer or a Canadian trust company is permitted to report the aggregate amount, on a country-by-country basis, of all such property in Category 7, Property held in an account with a Canadian registered securities dealer or a Canadian trust company. See attached instructions for Category 7 for details as to how to report under this method.

1. Funds held outside Canada

Name of bank/other entity holding the funds	Country code	Maximum funds held during the year	Funds held at year-end	Gross income
Total				

2. Shares of non-resident corporations (other than foreign affiliates)

Name of corporation	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross Income	Gain (loss) on disposition
Total					

3. Indebtedness owed by non-resident

Description of indebtedness	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross Income	Gain (loss) on disposition
Total					

4. Interests in non-resident trusts

Name of Trust	Country code	Maximum cost amount during the year	Cost amount at year-end	Income received	Capital received	Gain (loss) on disposition
Total						

5. Real property outside Canada (other than personal use and real estate used in an active business)

Description of property	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross income	Gain (loss) on disposition
Total					

6. Other property outside Canada

Description of property	Country code	Maximum cost amount during the year	Cost amount at year-end	Gross income	Gain (loss) on disposition
Total					

7. Property held in an account with a Canadian registered securities dealer or a Canadian trust company

Name of registered security dealer/Canadian trust company	Country code	Maximum fair market value during the year	Fair market value at year-end	Gross income	Gain (loss) on disposition
Total					