

Attestation regarding the actual or deemed disposal of a property in 2024 and Income from foreign sources

Please note: Check the appropriate box for each of the 5 questions below. A « property » includes a house, land, housing, a condo, a chalet, a mobile home, etc. or the right to purchase a property. I certify that: YES NO I sold, transferred or donated real estate in 2024? 1-2-I sold a residential property within 365 days of purchasing it? I started renting a residential property in 2024 that I had previously used for personal purposes? I started using, for personal purposes in 2024, a residential property that I had previously rented? In 2024, I granted a right of way or a servitude on land that I own? Income from foreign sources YES NO At some point in 2024, I owned or held foreign property for which the total cost exceeded \$100,000 CAN? Cryptoassets At some point in 2024, I received, held, disposed, transferred, exchanged or gave any cryptoassets? Taxpayer signature Name of taxpayer Date

Under new tax rules announced on October 3, 2016, there may now be some tax consequences for not declaring a disposal of a property. This consists of a federal penalty of up to \$ 8,000 in relation to the actual or deemed disposal of a property that may qualify for the capital gain exemption of principal residences. In addition, another unfavorable rule has been announced when a taxpayer disposes of a property without declaring the said disposal in their tax returns, even if it is sold at a loss.