

Part A - Tell us about the Corporation

1. Name

Legal Name	
Any other legal or operating names	

2. Date and Jurisdiction of Incorporation

Date (mm/dd/yyyy)	Jurisdiction of Incorporation		
	<input type="checkbox"/> Ontario	<input type="checkbox"/> Canada	<input type="checkbox"/> Other (specify)

Provide us with a copy of the Articles of Incorporation (or Amalgamation or Continuation, as applicable).

Ontario Corporation Number		Incorporation Number in Jurisdiction of Incorporation	
Federal Business Number			

3. Current Mailing Address

Building Number and Street Name	Apt/Unit/Suite/RR#	City	Prov / State	Postal Code	Country

4. Registered Head Office Same as Mailing Enter below

Building Number and Street Name	Apt/Unit/Suite/RR#	City	Prov / State	Postal Code	Country

5. Contact Person

Legal Name	Title Mr., Ms. ...	Family Name	Given Name(s)
Preferred Name	<input type="checkbox"/> Same <input type="checkbox"/> →		
Position	<input type="checkbox"/> President <input type="checkbox"/> Director <input type="checkbox"/> Other (specify)		
Telephone		Fax	
Cell Telephone		Other	
Primary email		<input type="checkbox"/> Use for file specific	<input type="checkbox"/> Use for general purpose
Alternate email		<input type="checkbox"/> Use for file specific	<input type="checkbox"/> Use for general purpose

6. Post-Closing Address Current Mailing Address Subject Property (Purchase) Enter below

Building Number and Street Name	Apt/Unit/Suite/RR#	City	Prov / State	Postal Code	Country

7. Information about the Controlling Shareholder(s) Contact Person is sole Shareholder Enter below

(a) Family Name and Given Name(s) or Corporation Name	Tick box if a director	Voting Share Percentage
	<input type="checkbox"/> A Director	%
	<input type="checkbox"/> A Director	%
	<input type="checkbox"/> A Director	%
	<input type="checkbox"/> A Director	%

(b) To your knowledge, is any (i) director of the corporation, or (ii) shareholder of the corporation or (iii) person who controls a shareholder of the corporation, who is not listed above, also a current or former client of our firm. If so, please provide their names:	Family Name and Given Name(s) or Corporation Name

Part B - Tell us about the Sale Not Applicable Enter details below

1. Property being Sold		<input type="checkbox"/> Current Mailing Address	<input type="checkbox"/> Enter below	
Closing Date	Building Number and Street Name or other Description	Apt/Unit/ Suite/RR#	City	Postal Code
Current Use of Property being Sold:		Choose all that apply		
<input type="checkbox"/> Commercial for own use		<input type="checkbox"/> Residential Rental (short or long term)		
<input type="checkbox"/> Commercial Rental		<input type="checkbox"/> Other Use (specify):		
Does the property include a substantially renovated or newly constructed home?				<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the sale subject to HST?				<input type="checkbox"/> Don't know <input type="checkbox"/> Yes <input type="checkbox"/> No

Part C - Tell us about the Purchase Not Applicable Enter details below

1. Property being Purchased				
Closing Date	Building Number and Street Name or other Description	Apt/Unit/ Suite/RR#	City	Postal Code
Intended Use of Property being Purchased:		Choose all that apply		
<input type="checkbox"/> Commercial own use		<input type="checkbox"/> Residential Rental (short or long term)		
<input type="checkbox"/> Commercial Rental		<input type="checkbox"/> Other Use (specify):		
Is the property a substantially renovated or newly constructed home?				<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the sale subject to HST?				<input type="checkbox"/> Don't know <input type="checkbox"/> Yes <input type="checkbox"/> No

2. Information for Land Transfer Tax Act and Non-Resident Speculation Tax Reporting

(a) Does the property contain at least 1 and not more than 6 residential units?				<input type="checkbox"/> Yes <input type="checkbox"/> No
(b) Does the property contain any agricultural land?				<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answer yes to either (a) or (b), complete (c) to (g). If you answer no to both (a) and (b), skip to section 3.				
See instructions for definitions of "Foreign Corporation" and "Foreign National"	(c) Is the corporation a Foreign Corporation			<input type="checkbox"/> Yes <input type="checkbox"/> No
	(d) What is the number of directors?	Who are Foreign Nationals	Total Number of Directors	
(e) Of the directors referred to in (d) who are Foreign Nationals, state their country of citizenship and how many of them are citizens of that country:	Country			Number from that Country
(f) What is the number of votes to elect directors?	Held by Foreign Nationals and/or Foreign Corporations		Total Votes held by all Shareholders	
(g) List the countries of citizenship for shareholders who are Foreign Nationals and countries of incorporation for shareholders that are Foreign Corporations and indicate the number of shareholders that are Foreign Nationals and/or Foreign Corporations from each such country. <i>Indicate the number of shareholders, not the number of shares or votes.</i>	Country			Number from that Country

3. Additional Information to Assist in the Transaction and for LTT and NRST Reporting

(a) Is the corporation acquiring the property as trustee for the benefit of any individual or other corporation? If yes, we need an information form from each beneficial owner.		<input type="checkbox"/> Yes	<input type="checkbox"/> No
(b) What is the Property Type (immediately before acquisition)?			
(c) What percentage of the value of the property is:	Residential (non-Farm) Use?		%
	Farm (including residences on farm) Use?		%
	Other Use?		%

Part D - Tell us about the Mortgage				<input type="checkbox"/> Not Applicable	<input type="checkbox"/> Enter details below
1. Property being Mortgaged		<input type="checkbox"/> Current Mailing Address	<input type="checkbox"/> Property being Purchased	<input type="checkbox"/> Enter below	
Building Number and Street Name or other Description		Apt/Unit/Suite/RR#	City	Postal Code	
Use of Property being Mortgaged:		Choose all that apply			
<input type="checkbox"/> Commercial for own use		<input type="checkbox"/> Residential Rental (short or long term)			
<input type="checkbox"/> Commercial Rental		<input type="checkbox"/> Other Use (specify):			

Part E - Certification					
I am the contact person indicated in Part A and on behalf of the corporation, I certify that the information contained herein is true to the best of my knowledge and belief, knowing that McMaster, McIntyre & Smyth, LLP will rely upon this information to complete and submit documents and information returns on the corporation's behalf. If submitted electronically, either check the certification box below or enter a digital signature below. Alternatively print and sign in the box below.					
Date			<input type="checkbox"/> Certification	Signature:	X.

Instructions:

The by-laws, rules and regulations of our regulatory body, the Law Society of Upper Canada, require that we obtain information from the corporation. Even if you are a returning client, we need this information to ensure that the information that we have about you is up-to-date. Please see our privacy policy at www.mmslawyers.com/Privacy-Policy.shtml

Part A - Tell us about the Corporation

1. Names

Legal Name: The corporation's legal name for use in Ontario.

Other Name(s): Provide (a) Any other legal names (for example a name in another language). (b) Any operating names used in Ontario.

2. Incorporation Details

Provide the date and jurisdiction of incorporation. If incorporated in Ontario, provide the Ontario Corporation Number. If not incorporated in Ontario, provide both the corporation number where incorporated and, if registered extra provincially in Ontario, provide the Ontario Corporation Number. Also provide the corporation's Federal business number.

We need a copy of the corporation's articles of incorporation / amalgamation / continuation and any articles of amendment

3. Current Mailing Address

Please provide the address that we are to use before the closing of the transaction.

4. Registered Head Office

Please provide the registered head office address if different from the mailing address.

We need identification from the person(s) who will be signing on behalf the corporation. Please see identification requirements at the end of these instructions.

5. Contact Person:

Please provide contact information for the person authorized to give us instructions on behalf of the corporation.

6. Post-Closing Address

Indicate if your address after the transaction closes will be the same as your mailing address or the same as the property address, or provide us with a different address.

7. Controlling Shareholders

(a) We need your assistance to determine whether we will be in a conflict of interest in relation to acting for the corporation. Please provide the information on the shareholder(s) who control the corporation. If no shareholders control the corporation, please provide information on the four largest shareholders.

(b) If you know that any directors of shareholders of the corporation not included in (a) are current or former clients of our firm, please provide their names.

If a shareholder is a corporation and you know the name of the person(s) who controls that corporate shareholder, please provide their names too.

Attach a separate sheet if more space is needed.

Part B – Tell us about the Sale

If you are not selling a property, choose Not Applicable and proceed to Part C.

1. Property being Sold

Provide a description of the property being sold. Choose all applicable property uses. If you choose other, specify the use.

Part C – Tell us about the Purchase

Fill in this part if the corporation is purchasing or otherwise acquiring (including being gifted) title to real property or a beneficial interest in real property. If the corporation is not purchasing or acquiring real property, choose Not Applicable and proceed to Part D.

Also, see the **Warning** on Page 5.

1. Property being Purchased

Provide a description of the property being Purchased. Choose all applicable property uses. If you choose other, specify the use.

2. Information for LTT and NRST

If you are purchasing a property, you must complete this section.

If the property does not include residential units (1 to 6 units – note a condominium apartment is considered a single unit) nor does it include any agricultural land, then skip questions (c) to (g).

See examples in next column.

“Foreign Corporation” means a corporation that is one of the following:

1. A corporation that is not incorporated in Canada.
2. A corporation that is incorporated in Canada and is controlled by one or more of the following:
 - i. A Foreign National.
 - ii. A corporation that is not incorporated in Canada.
 - iii. A corporation that would, if each share of the corporation’s capital stock that is owned by a Foreign National or by a corporation described in paragraph 1 were owned by a particular person, be controlled by the particular person.

Note, a corporation incorporated in Canada can be a Foreign Corporation under paragraph 2 of the definition of Foreign Corporation.

“Controlled”, in relation to the control of a corporation, means controlled, directly or indirectly in any manner whatever, within the meaning of section 256 of the Income Tax Act (Canada).

“Foreign National” refers to an individual who is not a Canadian citizen or a permanent resident, and includes a stateless person, as defined in the Immigration and Refugee Protection Act (Canada).

(d) State both the number of directors who are Foreign Nationals and the total number of directors.

(e) For those directors who are Foreign Nationals state their country of citizenship (if they have multiple citizenships, none of which are Canada), state the citizenship in which he or she most closely identifies.

(f) State the number of votes to elect directors that relate to shares held by Foreign Nationals and the total number of votes to elect directors that relate to all issued and outstanding shares of the corporation. If a person holds multiple voting shares, ensure that all those votes (not just the number of shares) are included.

(g) Indicate the countries for Foreign Nationals and Foreign Corporations and the number of shareholders from each of those countries. Include all shareholders that are Foreign Nationals and Foreign Corporations even if they hold non-voting shares.

Attach a separate sheet if more space is needed.

For example:

A is a citizen of USA and not a Permanent Resident in Canada,

B has dual citizenship from USA and Canada.

C is a citizen of USA and is a Permanent Resident in Canada.

D is a corporation incorporated in USA.

E is a citizen of Italy and not a Permanent Resident in Canada.

F is a Canadian Citizen living in Australia.

G is a corporation incorporated in Ontario but is controlled by D.

A is a Foreign National.

B is not a Foreign National because he is also a Canadian citizen.

C is not a Foreign National because he is a Permanent Resident in Canada.

D is a Foreign Corporation.

E is a Foreign National.

F is not a Foreign National because he is a Canadian citizen.

G is a Foreign Corporation because it is controlled by a Foreign Corporation (D).

For question (f), all the votes held by A, D, E and G are included in the first column as they are Foreign Nationals and/or Foreign Corporations and all the votes held by all shareholders are included in the second column.

For question (g), USA is listed and the number is 2 (for A and D), Italy is listed and the number is 1 (for E), Canada is listed and the number is 1 (for G).

3. Additional Information

(a) **Trustee:** If the corporation is acquiring the property as a trustee for any other person (including for both the corporation and in trust for another person), then we need an information form for every person (individuals and corporations) that is to acquire a beneficial interest in the property.

(b) **Choices for Property Type:** include: Detached, Semi-Detached, Duplex, Resid. 3-6 Units, Apartment Building (>6 Units), Condominium, Townhouse (freehold), Townhouse (condominium), Mobile Home, Cottage, Farm, Mixed uses

(c) **Value for Uses:** Provide what percentage of the value is attributed to each property type.

Part D - Tell us about the Mortgage

Complete this section whether you intend to mortgage an existing property or a property that you are intending to purchase. If you are not mortgaging a property, choose Not Applicable and proceed to Part E.

1. Property being Mortgaged

If you are mortgaging the property being purchased, indicate so and proceed to Part E. Otherwise enter the property details and use information.

Part E - Certification

Date and sign your certification. If printing and returning a hard copy or a fax copy, then sign in the box. If submitting electronically, tick the certification box or enter your digital signature.

Identification Requirements

We require that each person who will sign on behalf of the corporation to provide two pieces of identification, one from Class A and another from either Class A or Class B. If you are not resident in Ontario, we may require different identification from you, in which case please contact us in this regard. If you do not have the required identification, please contact us as soon as possible to make alternative arrangements. If you send us a copy of your identification, you will need to bring the original identification documents with you when you attend at our office.

Class A (Photo Identification) The following are only acceptable if they bear your photo (otherwise they are only acceptable as Class B identification).	Class B
<ul style="list-style-type: none"> • Valid driver's licence issued in Canada • An Ontario Photo Card • A current Canadian passport • A Certificate of Canadian Citizenship or Certification of Naturalization • A Permanent Resident card issued by Citizenship and Immigration Canada • A Certificate of Indian Status issued by the Government of Canada 	<ul style="list-style-type: none"> • Any Class A Identification • A Canadian Social Insurance Number card • An Old Age Security card issued by the Government of Canada • A signed banking card or client card issued by a member of the Canadian Payments Association • A signed credit card issued by a member of the Canadian Payments Association • A birth certificate issued in Canada • A signed CNIB client card with a photograph • A current foreign passport

An Ontario Health Card is not acceptable identification even if it bears a photo.

Warning

The following applies if you are purchasing or acquiring (including being gifted) title to real property or a beneficial interest in real property. Tax and information returns will be filed by us on your behalf relating to Land Transfer Tax based on the information and documents that you provide to us. Sections 6 and 6.1 of the Land Transfer Tax Act, provide as follows:

6.(1) Every person is guilty of an offence who,

(a) makes, participates in, assents to or acquiesces in the making of false or deceptive statements in a statement, affidavit, return or other document prepared, submitted or filed under this Act;

(b) destroys, alters, mutilates, hides or otherwise disposes of any records or books of account, in order to evade payment of tax under this Act;

(c) makes, assents to or acquiesces in the making of false or deceptive entries, or assents to or acquiesces in the omission to enter a material particular, in any records or books of account;

(d) wilfully, in any manner, evades or attempts to evade,

(i) paying tax under this Act, or

(ii) complying with this Act; or

(e) conspires with any person to commit an offence described in clauses (a) to (d).

(2) A person convicted of an offence under subsection (1) is liable to one or both of the following penalties, in addition to any other penalty provided by this Act:

1. A fine that is,

i. a minimum of \$1,000 or 50 per cent of the amount of tax that should have been remitted as collected or payable or that was sought to be evaded, whichever is greater, and

ii. a maximum of twice the amount of tax that should have been remitted as collected or payable or that was sought to be evaded, if the maximum so calculated is greater than \$1,000.

2. Imprisonment for a term of not more than two years.

6.1 In addition to any penalty otherwise payable under this Act, every person who fails to deliver a return as required by subsection 5 (7) or (8) [transfer of beneficial interests in land] or who fails to remit the tax payable is guilty of an offence and on conviction is liable to a fine of not less than 25 per cent of the tax payable and not more than twice the amount of the tax payable.