



LIST OF PROPERTIES BY AN EMIGRANT OF CANADA

Last name	First name	Social insurance number		
Mailing address		Date of emigration from Canada	Year	Month

Complete this form if you ceased to be a resident of Canada at any time in the year and the fair market value of **all** the properties you owned when you left Canada was more than \$25,000, not including the following properties:

- i) cash (including bank deposits);
- ii) pension plans, annuities, registered retirement savings plans, registered retirement income funds, retirement compensation arrangements, employee benefit plans, and certain other deferred benefit plans;
- iii) property you owned when you last became a resident of Canada, or property you inherited after you last became a resident of Canada, if you were a resident of Canada for 60 months or less during the 10-year period before you emigrated and the property is not taxable Canadian property; and
- iv) any item of personal-use property (such as your household effects, clothing, cars, collectibles) that has a fair market value of less than \$10,000.

Attach a completed copy of this form to your tax return. File your return by the filing due date. The penalty for failing to file this form by the due date is \$25 a day. There is a minimum penalty of \$100, and a maximum penalty of \$2,500.

List of properties

List below all properties and their fair market value, and indicate either (C) for Canadian properties or (F) for foreign properties (outside of Canada), that you owned on the date you ceased to be resident of Canada.

Property includes shares (both public and private), bonds, debentures, promissory notes, treasury bills, interests in trusts, interests in partnerships, personal-use property, business property (including inventory), real estate, and security options.

Do not list any property described in (i) to (iv) above. If you need more space, attach a separate sheet of paper.

	Description of property (address or location for buildings or land)	Canadian (C) or foreign (F)	Number of shares (if applicable)	Fair market value on the date you emigrated
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

To calculate and report any capital gains (or losses) on property that you are deemed to have disposed of on the date you ceased to be a resident of Canada, complete Form T1243, *Deemed Disposition of Property by an Emigrant of Canada*.

To defer the payment of tax on income relating to the deemed disposition of property, complete Form T1244, *Election, Under Subsection 220(4.5) of the Income Tax Act, to Defer the Payment of Tax on Income Relating to the Deemed Disposition of Property*.