

2022 UHT Questionnaire

Part 1 - Information about the owner

Legal name of owner	
SIN, ITN, BN	
Mailing address	
Province	
Country	
Postal or zip code	
Telephone number with extension	
Citizenship	
Do you own residential property as a partner of a partnership? If yes, provide the BN.	
Do you own residential property as a trustee of a trust? If yes, provide the trust account number.	

Part 2 – Information about your residential property

Physical address	
Province	
Postal code	
Property ID used in the land registration system	
Property tax or assessment roll number	
Property type: Detached, duplex, triplex, semi, townhouse/rowhouse, condominium	
Which year did you become owner?	
Ownership type: Sole, joint tenancy, tenants in common	
Ownership percentage on December 31	
If another owner has an interest in the property of 10% or more provide their name and ownership percentage	
Assessed value of the property	
Most recent sale price on or before December 31	

Part 3 – Multiple residential properties

**Only available to individuals that are neither Canadian citizen nor permanent residents of account.*

A) Are you an owner of multiple residential properties in Canada? If no, go to Part 4.	
How many other residential properties do you own?	
B) Do you have a spouse or common-law partner who is neither a Canadian citizen nor a permanent resident of Canada and who is an owner of any residential properties in Canada? If no, go to Part 4.	
Are you electing to designate the residential property described in Part 2? Complete if A) Yes and B) No.	
C) Are you and your spouse or common-law partner electing to designate the residential property described in Part 2? Complete if B) Yes.	
Has your spouse or common-law partner consented to this election? Complete if C) Yes.	
Provide spouse's or common law partner's name and SIN or ITN if designating the same residential property. Complete if C) Yes.	
If not the same residential property, are you and your spouse or common-law partner electing to designate another residential property? If yes, please provide the address.	

*****If you select Yes to any of the below parts for exemption, complete the boxes and no other parts*****

Part 4 – Exemption for primary place of residence

**Only available to individuals who are not owners (or their spouse/common-law) of multiple residential properties unless it has been as such under Part 3*

Is this your primary place of residence?	
If yes, is this the primary place of residence for you, your spouse/common-law partner, or your (including spouse/common-law partner) child while pursuing authorized study at a designated learning institution?	

Part 5 – Exemption for qualifying occupancy

**For multiple residential properties unless it must be designated under Part 3*

Do you have one or more qualifying occupancy periods totaling at least 180 days in the calendar year which do not include period of continuous occupancy of less than a month?	
If yes, which situation applies to you: 1. Individual who deals at arm's length with you (or spouse/common-law) was given continuous occupancy of a dwelling unit that is part of the residential property under an agreement evidenced in writing; 2. Individual who does not deal at arm's length with you (or spouse/common-law) was given continuous occupancy of a dwelling unit that is part of the residential property under an agreement evidenced in writing and for consideration that is not below fair rent; 3. You or your spouse/common-law, have continuous occupancy and occupy a dwelling unit that is part of the residential property for the purpose of pursuing authorized work under a Canadian work permit; 4. You or your spouse/common-law, parent or child who is a Canadian citizen or permanent resident of Canada has continuous occupancy of a dwelling unit that is part of the residential property.	
Total number of days during the calendar year included in the qualifying occupancy period (do not include common days of overlapping occupancy periods)	
Instances of common dates in qualifying occupancy periods	

Part 6 – Other exemptions

	You are the owner of the residential property solely in your capacity as either a partner of a partnership that is a specified Canadian partnership or a trustee of a trust that is a specified Canadian trust
	You are an owner of the residential property who is a specified Canadian corporation in respect of the calendar year.
	The residential property is not suitable for year-round use as a place of residence.
	The residential property is seasonally inaccessible because public access is not maintained year-round.
	The residential property was uninhabitable for at least 60 consecutive days in the calendar year due to disaster or hazardous conditions caused by circumstances beyond your reasonable control, and this exemption did not apply for the same disaster or hazardous condition for more than one previous calendar year. *Please provide the year, month, day the property became uninhabitable.
	A dwelling unit that is part of the residential property was uninhabitable for at least 120 consecutive days in the calendar year due to renovations, any work in relation to the renovations is carried on without unreasonable delay, and this exemption did not apply for any of the 9 previous calendar years. *Please provide the year, month, day the property became uninhabitable.
	You became an owner of the residential property in the calendar year and you were never an owner of the residential property in the previous nine calendar years.
	The owner died during the calendar year or in the previous calendar year.
	You are the personal representative of a deceased individual who was an owner of the residential property during the calendar year or the previous calendar year, and you were not an owner of the residential property in either of those calendar years except as the personal representative of the deceased individual.
	You were an owner of the residential property with an individual who was also an owner of the residential property on the day the individual died in the calendar year or the previous calendar year, and the deceased individual's ownership percentage at the time of death was at least 25%.
	The construction of the residential property is not substantially completed before April of the calendar year.
	The construction of the residential property is substantially completed in January, February or March of the calendar year, the residential property is offered for sale to the public during the calendar year and it had never been occupied by an individual as a place of residence or lodging during the calendar year.
	The residential property is located in an eligible area and is used as a place of residence or lodging by you, or your spouse or common-law partner, for at least 28 days during the calendar year.

Part 7 – Fair market value (FMV) election

If the FMV of the property evidenced by an accredited real estate appraiser, is less than, the greater the assessed value of the property and most recent sale price on or before December 31, please provide the appraisal report dated between January 1 of the calendar year and April 30 of the following year.