

WORKSHEET FOR PART XI.1 TAX ON NON-QUALIFIED PROPERTY OF AN **RRSP, RRIF, OR RESP TRUST**

Complete this worksheet if the trust held any property that, at the end of any month in the tax year, was not a qualified investment. Do not complete this worksheet for any month at the end of which the trust was governed by an amended plan or fund under subsection 146(12) or 146.3(11) of the Income Tax Act (the Act). As per paragraph 207.1(1)(b) of the Act, do not include, in calculating the amounts on this worksheet, any non-qualified property acquired before August 25,1972.

For transactions occurring and investments acquired after March 22, 2011, Part XI.1 tax on non-qualified property of an RRSP or a RRIF has been replaced by tax payable on prohibited investments or non-qualified investments under section 207.04. For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

In column (b), enter the fair market value at the time of acquisition of all property that, at the end of any month in the tax year, was not a qualified investment.

In column (c), enter the fair market value at the time of acquisition of all property included in column (b) for which an amount was included in the annuitant's income for any year under subsection 146(10) or 146.3(7) of the Act. Do not complete column (c) for an RESP.

(a) As at end of	(b) Fair market value at the time of acquisition of all property that is not a qualified investment at end of month	(c) Fair market value at the time of acquisition of column (b) property that was included in annuitant's income under subsection 146(10) or 146.3(7)	(d) (b) minus (c)
January	\$	\$	\$
February			
March			
April			
Мау			
June			
July			
August			
September			
October			
November			
December			
Amount subject to tax: Total of all amounts in column (d)			\$
			× 1%
Part XI.1 tax on non-qualified property. Include this amount in the total on line 9 of Form T3GR.			\$