

UNDERUSED HOUSING TAX (UHT) CHECKLIST

联邦空置税申报信息清单

If you are an affected owner and want **Advanth LLP. | Linda Yu CPA P.C. Inc.** to prepare and file the form on your behalf, please provide the following information:

如果您是受影响的房主，并希望由我们代表您准备和提交申报表格，请提供以下信息：

INFORMATION ABOUT THE OWNER 业主信息			
Legal name of the owner 业主的法定名称			
SIN, ITN, or business number (BN-RU) SIN, ITN 或营业执照号码 (BN-RU)			
Mailing address 邮寄地址			
Province, territory, or state 省份、地区或州			
Country 国家			
Postal or Zip code 邮政编码			
Telephone number 电话号码			
If you are an owner and an individual who is neither a Canadian citizen nor permanent resident, in which country do you have citizenship? 如果您是一个既是个人业主，并又不是加拿大公民或永久居民，您是哪国公民？			
PARTNERSHIP AND TRUST QUESTIONS 合伙企业和信托问题			
Do you own the residential property as a partner of a partnership? 你是否作为合伙企业的合伙人拥有该住宅物业？	<input type="checkbox"/> Yes 是	<input type="checkbox"/> No 不是	If yes, the partnership account number 如果是，请提供合伙公司账户号码：
Do you own the residential property as a trustee of a trust? 你是否作为信托的受托人拥有住宅物业	<input type="checkbox"/> Yes 是	<input type="checkbox"/> No 不是	If yes, trust account number: 如果是，请提供信托账号：

RESIDENTIAL PROPERTY INFORMATION 住宅物业信息	
Physical address 地址	
Province or territory 省份或地区：	
Postal code 邮政编码	
Property ID used in the land registration system (refer to your 2022 final property tax bill) 土地注册系统中使用的物业 ID (请参考您的 2022 年地税单)	
Property tax or assessment roll number (Refer to your 2022 final property tax bill) 请提供用于土地登记系统的财产 ID (请参考您的 2022 年最终物业税单) 。	
Type of property 物业类型	<input type="checkbox"/> Detached house <input type="checkbox"/> Duplex <input type="checkbox"/> Townhouse or rowhouse 非独立屋 双排 联排别墅 <input type="checkbox"/> Semi-detached house <input type="checkbox"/> Triplex <input type="checkbox"/> Residential condo unit 半独立屋 三拼 公寓
Year you became an owner 从哪一年起您成为业主	
Type of Ownership 所有权类型	<input type="checkbox"/> Sole <input type="checkbox"/> Joint tenancy <input type="checkbox"/> Tenants in common 独资 联合租赁 共有租户
What is the assessed value of the property? (Refer to your 2022 final property tax bill) 该物业的评估价值为? (请参考您的 2022 年最终财产税账单)	
What was the property's most recent sale price on or before December 31, 2022? 请提供该物业在 2022 年 12 月 31 日或之前最近一次销售价格。	

What is your ownership percentage on December 31, 2022? 您在 2022 年 12 月 31 日的所有权比例是多少?	
Provide the following information about any other owner of the property having an interest of 10% or more: 请提供其他持有物业利益达 10% 或以上的业主的信息 (如有) :	
Name of owner: 姓名:	Ownership percentage: 持有比例
1.	
2.	
3.	
4.	

Exemptions (you only need to meet one of the exemptions)

豁免条款 (只需符合其中一项豁免条件)

A. Exemptions – Canadian citizens and permanent residents

A. 豁免条款 - 加拿大公民和永久居民

Select one of the following exemptions that can be claimed so that no tax is owed upon filing:

选择以下可申请的任一豁免条件, 以便在申报时不需要缴纳税款:

- Specified Canadian corporation** (where at least 90% of the votes and value of the corporation are held by Canadian citizens or residents)

指定的加拿大公司 (该公司至少 90% 的表决权和价值由加拿大公民或居民持有)

- Specified Canadian partnership** (where all members of the partnership are a “specified Canadian corporation” or an “excluded owner”)

指定的加拿大合伙企业 (合伙企业的所有成员都是“指定的加拿大公司”或“排除所有者”)

- Specified Canadian trust** (where all beneficiaries are either a “specified Canadian corporation” or an “excluded owner”)

指定的加拿大信托 (所有受益人都是“指定的加拿大公司”或“排除所有者”)

B. Exemptions – Non-Canadian citizens and non-permanent residents

B. 豁免条款 - 非加拿大公民和非永久居民

Select one of the following exemptions that can be claimed so that no tax is owed upon filing:

选择以下可申请的任一豁免条件，以便在申报时不需要缴纳税款：

Primary residence for you or your spouse/common-law partner, or for your child while the child is studying at a designated learning institution
该物业为您本人或您的配偶/同居伴侣的主要住所，或者该物业是您的子女在就读指定学习机构期间的住所

Qualifying occupancy (rented for a minimum of one month at a time continuously for not less than 180 days in the year, occupied by you or your spouse on a work permit in Canada, or continuously occupied by a member of your immediate family who is a Canadian citizen or permanent resident) •
符合资格的居住 (您的物业内被持续居住至少一个月：租客，一年中至少有 180 天按照市场价出租；您或您持加拿大工签的配偶居住在该物业内；或是您持有加拿大公民或永久居民身份的直系亲属持续居住在该物业内)

If any of these exemptions apply 如果有任何这些豁免适用	Provide the number of days 请提供天数
<input type="checkbox"/> Property not suitable for year-round residence 该物业不是适合全年居住	
<input type="checkbox"/> Property is seasonally inaccessible 物业在某些季节无法入住	
<input type="checkbox"/> Uninhabitable for >60 consecutive days due to disaster or hazardous conditions (provide dates) 由于灾难或危险情况，无法连续居住超过 60 天 (提供日期)	
<input type="checkbox"/> Uninhabitable for >120 consecutive days due to renovations (provide dates) 由于装修，无法连续居住超过 120 天 (提供日期)	

New owner (you have not owned residential property in the year or previous nine calendar years)
新业主 (您在本年度或前九年中未曾拥有住宅物业)

Owner deceased in the calendar year or the previous calendar year
物业所有者在本年度或前一年度去世

Construction of property not substantially completed by March 31 of the calendar year
物业在本年 3 月 31 日之前尚未建设完成

- Property in inventory (for developers) held at the end of the calendar year if construction was completed by March 31 of the year**
开发商于年底仍未交房，且该物业在当年 3 月 31 日之前已完成建设

- Residential property is in an eligible area (fewer than 30,000 residents) and occupied by you or your spouse at least 28 days in the year – CRA has provided a tool to verify eligibility for this exemption using the postal code of the property**
https://apps.cra-arc.gc.ca/ebci/sres/ext/pub/ntrUhtExpnTI?request_locale=en_CA.
住宅物业位于人口少于 3 万的地区，并且您或您的配偶在一年中至少居住在该物业至少 28 天 – 此处有一个由加拿大税务局提供的工具，使用该工具可以通过该邮政编码来查询物业所在地区人口：
https://apps.cra-arc.gc.ca/ebci/sres/ext/pub/ntrUhtExpnTI?request_locale=en_CA