

UNDERUSED HOUSING TAX (UHT) CHECKLIST

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:

INFORMATION ABOUT THE OWNER			
Legal name of the owner			
SIN, ITN, or business number (BN-RU)			
Mailing address			
Province, territory, or state			
Country			
Postal or Zip code			
Telephone number			
If you are an owner and an individual who is neither a Canadian citizen nor permanent resident, in which country do you have citizenship?			
PARTNERSHIP AND TRUST QUESTIONS			
Do you own the residential property as a partner of a partnership?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, the partnership account number
Do you own the residential property as a trustee of a trust?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, trust account number:

RESIDENTIAL PROPERTY INFORMATION	
Physical address	
Province or territory	
Postal code	
Property ID used in the land registration system (refer to your 2022 final property tax bill)	
Property tax or assessment roll number (Refer to your 2022 final property tax bill)	
Type of property	<input type="checkbox"/> Detached house <input type="checkbox"/> Duplex <input type="checkbox"/> Townhouse or rowhouse <input type="checkbox"/> Semi-detached house <input type="checkbox"/> Triplex <input type="checkbox"/> Residential condo unit
Year you became an owner	
Type of Ownership	<input type="checkbox"/> Sole <input type="checkbox"/> Joint tenancy <input type="checkbox"/> Tenants in common
What is the assessed value of the property? (Refer to your 2022 final property tax bill)	
What was the property's most recent sale price on or before December 31, 2022?	
What is your ownership percentage on December 31, 2022?	

Provide the following information about any other owner of the property having an interest of 10% or more:	
Name of owner:	Ownership percentage:
1.	
2.	
3.	
4.	

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

A. Exemptions – Canadian citizens and permanent residents

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

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

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**
- 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) •

If any of these exemptions apply	Provide the number of days
<input type="checkbox"/> Property not suitable for year-round residence	
<input type="checkbox"/> Property is seasonally inaccessible	
<input type="checkbox"/> Uninhabitable for >60 consecutive days due to disaster or hazardous conditions (provide dates)	
<input type="checkbox"/> Uninhabitable for >120 consecutive days due to renovations (provide dates)	

- New owner (you have not owned residential property in the year or previous nine calendar years)**
- Owner deceased in the calendar year or the previous calendar year**
- Construction of property not substantially completed by March 31 of the calendar year**
- Property in inventory (for developers) held at the end of the calendar year if construction was completed by March 31 of the year**
- 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/ntrUhtExpnT1?request_locale=en_CA.