

TAX MEASURES FOR NEW FINANCIAL SERVICES CORPORATIONS (NFSC)

Application for annual certificate regarding a corporation

ORIGINAL TEXT IN FRENCH

This form has been translated for information purposes only.

1. General information on the corporation			
Name of company (business name)			
Address of establishment in Québec			
City	Province	Postal code	Website
	Québec		
Identification number assigned by Revenu Québec		Québec enterprise number (NEQ)	

2. Person in charge of the application		
Ms. Mr.	First name	Last name
Title		
Telephone	Email	
	Ext.:	

3. Corporation's certificate	
Number: [REDACTED]	Effective date of the qualification certificate: [REDACTED] yyyy/mm/dd

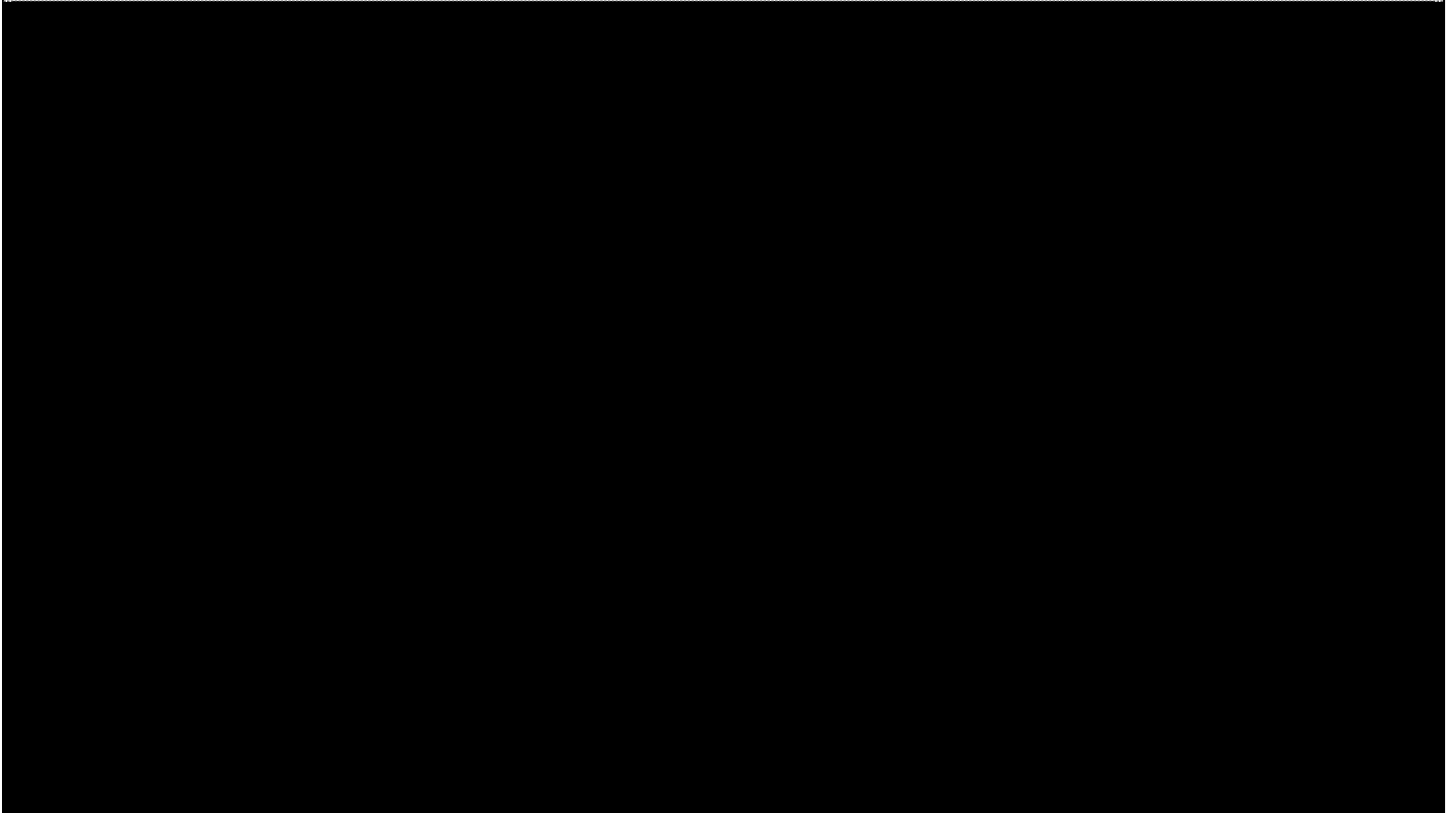
4. Taxation year, or part thereof, covered by this application	
From: [REDACTED] yyyy/mm/dd	To: [REDACTED] yyyy/mm/dd

5. Registration with a regulatory body		
Is the corporation registered with the Autorité des marchés financiers (AMF)?	Yes	No
If yes, in which category or categories of registration?		
Investment dealer	Portfolio manager	
Derivatives dealer	Restricted portfolio manager	
Mutual fund dealer	Derivatives portfolio manager	
Exempt market dealer	Investment fund manager	
Restricted dealer		
Other category or categories of registration (specify):		
If no, is the corporation exempt from registering with the AMF?	Yes	No
Is the corporation registered with other regulatory bodies (e.g. OSC, SEC, etc.)?	Yes	No
If yes, which ones and in what capacity?		

6. Stock ownership		
Names of the specified shareholders of the corporation	Percentage of voting shares held	
① A "specified shareholder" of a corporation is, in particular, a shareholder holding at least 10% of a class of shares issued by the corporation.		
	%	
	%	
	%	
	%	
	%	
	%	
Names of the shareholders having direct or indirect control of the corporation	Country of origin	

7. Detailed description of the corporation's activities

Describe all financial products and services offered by the corporation during the period covered by this application in the box below or in an annex:

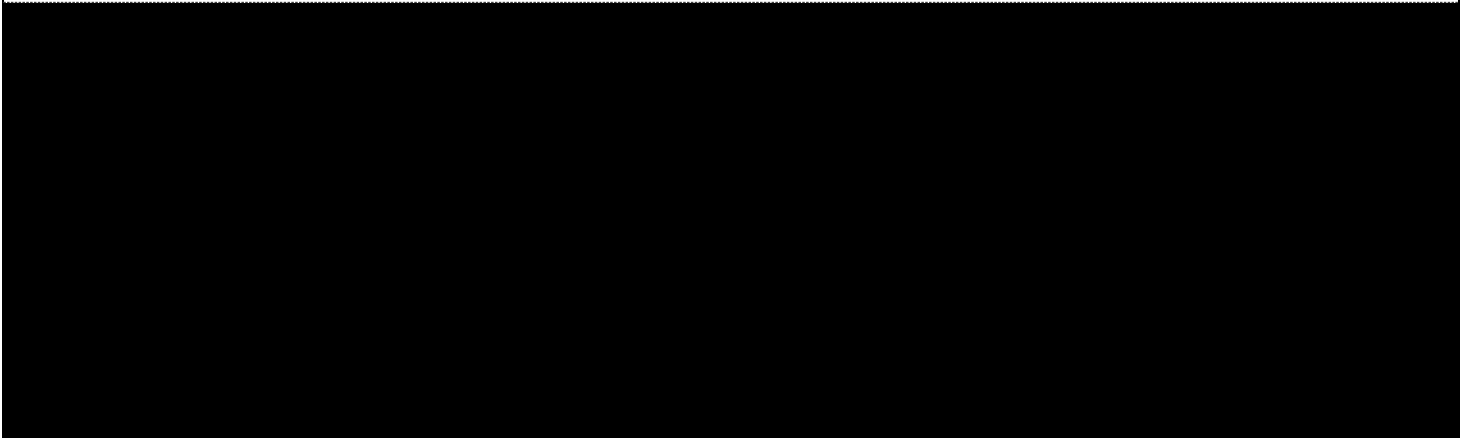


8. New activities

Did the corporation offer new financial products or services during the period covered by this application?

Yes (Describe them in the box below or in an annex.)

No (Go to section 10.)



9. Continuation of existing activities

Were some of the new financial products or services described in section 8 previously offered by another corporation or partnership?

Yes (Complete the table below.)

No (Go to the next section.)

① The corporation must show that none of the activities it carried on is the continuation of all or part of an activity previously carried on by another corporation or partnership. Since the law provides for a few exceptions, the information collected will enable the Ministère des Finances to determine whether the activities continued by the corporation are eligible for the fiscal measures.

Financial products or services previously offered	Name of the corporation or partnership that offered them	NEQ	Date of transfer of activities (yyyy/mm/dd)

① The date of transfer of activities is the date as of which the corporation began to offer financial products or services previously offered by another person or partnership.

10. Non-arm's length relation

① Under the provisions of the law, the corporation must act all or substantially all of the time on behalf of clients with which it is not dealing at arm's length. Below are examples of related persons:

- a shareholder of the corporation;
- a family member of a shareholder of the corporation;
- a corporation and its parent company, subsidiary or sister company;
- a corporation and an individual who is the controlling shareholder of the corporation (or a member of the individual's immediate family);
- an investment fund created as a partnership and its manager (general partner);
- an investment fund created as a trust and its manager.

Moreover, a corporation cannot carry out activities on its own behalf.

Did the corporation provide services to a related person during the period covered by this application?

Yes No

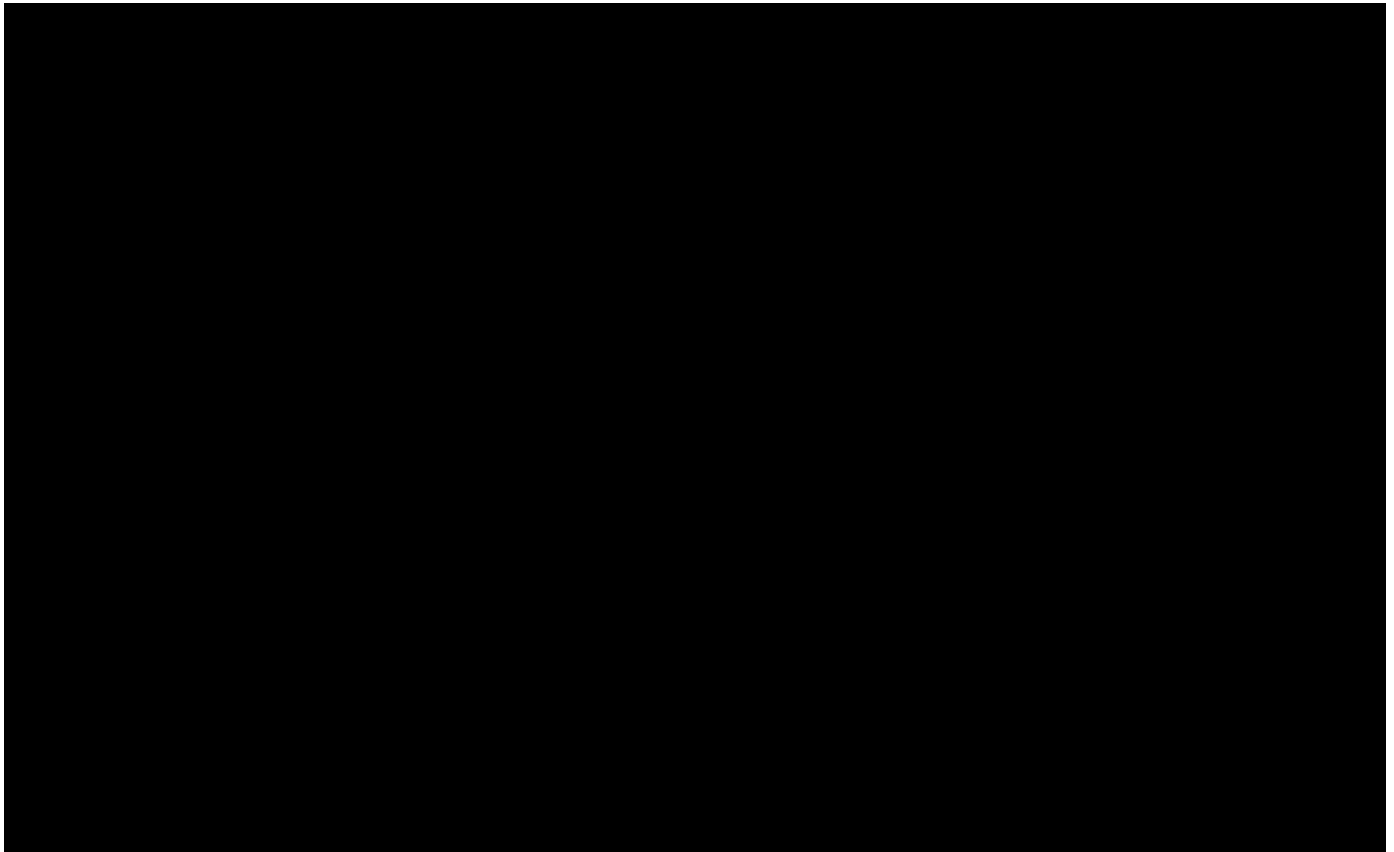
If yes, identify the related person, describe the services provided and indicate the earned income attributable to the delivery of the services for the period in the box below or in an annex:

12. Declaration of compliance

For the period covered by this application, the corporation declares that it met the following eligibility conditions provided for by law with respect to the fiscal measures to encourage the creation of new financial services corporations:

It was operated by a corporation.	Yes	No
It had an establishment in Québec and carried on a business in Québec.	Yes	No
It did not carry on a personal services business and was not exempt from tax.	Yes	No
It carried on activities not previously carried on by any other corporation or partnership.	Yes	No
It held a valid certificate.	Yes	No
It carried on eligible activities exclusively.	Yes	No
It acted all or substantially all of the time on behalf of clients with which it was dealing at arm's length.	Yes	No

If, for the period covered by this application, one or more conditions were not met in whole or in part, explain why in the box below or in an annex:



13. Signature of the person responsible for the application

I, the undersigned, declare that, during the taxation year ended [redacted], the corporation
yyyy/mm/dd

[redacted] carried on exclusively activities specified in its qualification certificate.
Name of corporation

On request, I will provide the Ministère des Finances, Revenu Québec or their representatives with any information concerning this application for an annual certificate or any other matter relating to the incorporation and operation of the corporation.

I understand that the corporation certificate and the certificates for eligible employees will be issued by the Minister further to examination of the corporation's file, which includes this form, Application for an annual certificate regarding an employee, for each employee in respect of whom the corporation is claiming the refundable tax credit, as well as all other documents specified in section 14.

I also understand that, under the provisions of the law, the Minister may retroactively revoke any qualification certificate or annual certificate, where information or documents brought to the Minister's attention so warrant.

Lastly, I undertake to advise the Ministère des Finances, in writing as soon as possible, of any significant change that may arise regarding the information provided: change in the company's address or ownership, restructuring, addition or loss of activities or staff, manner in which activities are carried out, etc.

[redacted signature line]

Signature of the person responsible for the application Date (yyyy/mm/dd)

[redacted name line]

Name (print)

[redacted title line]

Title

14. Control sheet

Documents to be sent by e-mail to dpif@finances.gouv.qc.ca or via our secure Biblio MFQ site.

To find out how to access our secure site, contact us by e-mail at dpif@finances.gouv.qc.ca.

Check the boxes corresponding to the documents being sent:

Application for an annual certificate regarding a corporation, duly completed and signed

Application for an annual certificate regarding an employee, duly completed for each employee in respect of whom the corporation is claiming the refundable tax credit

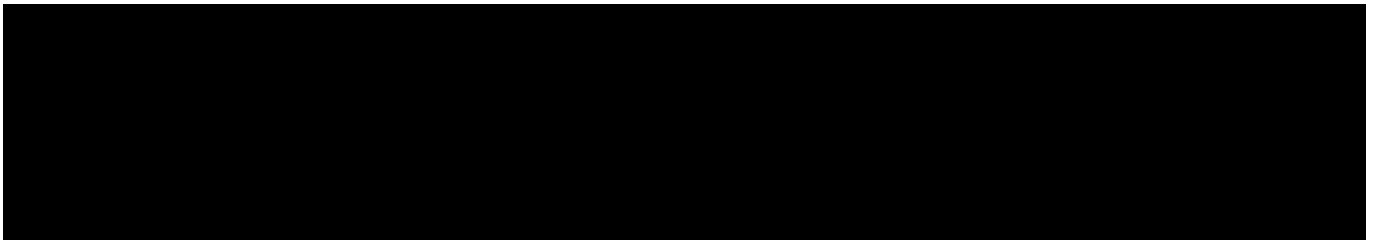
Detailed organization chart providing the name and title of the position held by each employee

* The corporation's most recent non-consolidated financial statements

Copy of the prospectus of the investment fund under management, where the corporation manages such a fund

The form duly completed, signed and sent to the Ministère des Finances du Québec is considered the official application.

* You may file an application without financial statements or proof of registration with the regulatory bodies. Please indicate below the date on which you plan to send them to us.



I declare that I have enclosed all the required documents with the application or explained why any of them are missing.



Date (yyyy/mm/dd)



Signature of the person responsible for the application