

TAX MEASURES FOR NEW FINANCIAL SERVICES CORPORATIONS (NFSC)

Application for qualification certificate or annual certificate regarding a foreign specialist

ORIGINAL TEXT IN FRENCH

This form has been translated for information purposes only.

| | |
|---|---|
| 1. Type of application | |
| <input type="checkbox"/> Qualification certificate of a new foreign specialist | ➡ Employee's start date: yyyy/mm/dd |
| <input type="checkbox"/> Annual certificate of a foreign specialist – Personal tax benefit | ➡ Period covered (calendar year) From yyyy/mm/dd To yyyy/mm/dd |
| <p>① The period covered normally corresponds to the calendar year (from January 1st to December 31). However, the period covered may be shorter than the calendar year if, in the course of the year, the eligible employee began employment or relinquished his duties.</p> | |

| | |
|---|---------------------------|
| 2. General information on the corporation | |
| Name of the corporation | Qualification certificate |
| | Number: |

| | | | |
|--|------------|-----------|---|
| 3. Identification of the foreign specialist | | | |
| <input type="checkbox"/> Ms. <input type="checkbox"/> Mr. | First name | Last name | Social insurance number: |
| | | | ① To be completed only for a new employee or an employee who has changed their SIN. |
| Home address in Québec | | City | Province |
| | | | Québec |
| | | | Postal code |

| | | | |
|------------------------------------|-------|---------------------------------|----------|
| 4. Position held and place of work | | | |
| Employee's full title | | Number of hours worked per week | |
| | | | |
| Address of the place of work | | City | Province |
| | | | Québec |
| Telephone (Office) | | E-mail | |
| | Ext.: | | |

| |
|---|
| 5. Statistics |
| Foreign specialist's salary range |
| <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input type="checkbox"/> < \$25 000 <input type="checkbox"/> \$25 000 to \$39 999 <input type="checkbox"/> \$40 000 to \$49 999 <input type="checkbox"/> \$50 000 to \$59 999 <input type="checkbox"/> \$60 000 to \$69 999 </div> <div style="width: 50%;"> <input type="checkbox"/> \$70 000 to \$84 999 <input type="checkbox"/> \$85 000 to \$99 999 <input type="checkbox"/> \$100 000 to \$124 999 <input type="checkbox"/> \$125 000 to \$149 999 <input type="checkbox"/> > \$150 000 </div> </div> |
| Highest level of education attained by the foreign specialist |
| <input type="checkbox"/> DES or DEP: Secondary school diploma or vocational training diploma <input type="checkbox"/> DCS: Diploma of Collegial Studies <input type="checkbox"/> Undergraduate degree: Bachelor's degree and certificate <input type="checkbox"/> Graduate degree: Master's degree and graduate diploma <input type="checkbox"/> Postgraduate degree: Doctorate |
| Foreign specialist's certification (if applicable) |
| |

Section 6 must be completed for the application for **qualification certificate**.

| | | | |
|---|----------------|--|-------------|
| 6. Information on the foreign specialist | | | |
| Area of specialization of the foreign specialist | | | |
| | | | |
| Has the employee already held a foreign specialist qualification certificate? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If yes, indicate the name of the employer and the period of eligibility of the certificate: | | | |
| | | | |
| Arrival date in Canada: | yyyy/mm/dd | | |
| Home address abroad of the foreign specialist prior to the hiring date | | | |
| | | | |
| City | Province/State | Country | Postal code |
| | | | |

Section 7 must be completed for the application for **qualification certificate**.

7. Detailed description of the new foreign specialist's duties

① If the application for qualification certificate and the application for annual certificate are submitted simultaneously, do not write anything in section 7 and go directly to section 8.

If necessary, attach an annex to this form.

Sections 8 and 9 must be completed for the **application for annual certificate**.

8. Employee's duties with the corporation

Name of the service in which the employee is working

Name of the immediate superior

Title of the immediate superior

During the period covered by this application, did the employee work exclusively for the new financial services corporation?

☐ Yes ☐ No

Employer's name as it appears on the employee's Relevé 1 (RL-1)

9. Detailed description of the employee's eligible duties with the corporation

Employee's duties **directly attributable to the corporation's activities**
specified in its qualification certificate

Proportion of these
duties relative to the
employee's overall
duties

%

%

%

%

%

%

%

Subtotal

%

If necessary, attach an annex to this form.

Section 10 must be completed for the **application for annual certificate**.

| 10. Detailed description of the employee's ineligible duties with the corporation | |
|---|--|
| Employee's duties devoted to carrying out ineligible tasks | Proportion of these duties relative to the employee's overall duties |
| | % |
| | % |
| | % |
| | % |
| | % |
| | % |
| | % |
| | % |
| | % |
| | % |
| Subtotal | % |
| TOTAL | 100% |

If necessary, attach an annex to this form.

Sections 11 and 12 must be completed for all kinds of applications.

11. Declaration of the foreign specialist

I, the undersigned, hereby certify that all of the information provided is complete and true and that at least 75% of my duties are directly attributable to the transactional process specific to carrying out the activities stipulated in the qualification certificate of the corporation.

Upon request, I will provide the Ministère des Finances, Revenu Québec or their representatives with any information they require, in particular a time log, to show the proportion of my duties devoted to carrying out eligible activities.

I understand that, under the provisions of the legislation, the Minister may retroactively revoke my qualification certificate or my 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 change that may arise concerning the information provided.

Employee's signature

Date (yyyy/mm/dd)

Name (print)

12. Declaration of the person responsible for the application

I, the undersigned, certify that to the best of my knowledge, all the information contained in this form is true and complete and that at least 75% of the duties of _____ are directly attributable to the transactional process specific

Name of the employee

to carrying out the activities stipulated in the qualification certificate of the corporation.

On request, I shall provide the Ministère des Finances, Revenu Québec, or their representatives, with any information concerning this qualification certificate or annual certificate application or any matter relating to the duties of the employee.

I understand that under the provisions of the law, the Minister may retroactively revoke the qualification certificate or annual certificate where justified by information or documents brought to his attention.

Lastly, I undertake to advise the Ministère des Finances, in writing as soon as possible, of any change that may arise in the information provided.

Signature of the person responsible for the application

Date (yyyy/mm/dd)

Name (print)

Title