REGISTERED MAIL

REVENUE QUEBEC MONTH DAY, YYYY

3800, rue de Marly, secteur 5-1-8

Quebec, Quebec G1X 4A5

RE: DISCLOSURE OF NOMINEE AGREEMENT [note to reader: each nominee agreement should be subject to a separate letter]

Sir, Madam,

The following letter is made pursuant to Information Bulletin 2019-5, *Measures designed to protect the integrity and fairness of Quebec’s tax system*, issued by Finances Quebec (“Finance”) on May 17, 2019 which announced a mandatory disclosure requirement to all taxpayers who are party to a nominee agreement.

As of the present date, neither Finance nor Revenue Quebec have issued a prescribed form to evidence said disclosure requirement. Accordingly, the purpose of this letter is to inform you that a nominee agreement was entered into between the parties listed below [note to reader: you can also attach a schedule and, instead, indicate that there is an attached schedule]..

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| --- | --- | --- | --- |
| PARTIES to the nominee agreement | DATE OF THE NOMINEE AGREEMENT  | DESCRIPTION of the facts of the transaction or series of transactions to which the nominee agreement relates | TAXPAYER(s) FOR WHICH SUCH transaction or series of transactions HAS TAX CONSEQUENCES  |
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Should you require further information in respect of the above-noted Nominee Agreement, please do not hesitate to contact the undersigned.

Yours very truly,

[One of the parties to the nominee agreement, indicating their name, address, phone number and tax identification number (SIN, NEQ, as applicable,)]