



CHARTERED PROFESSIONAL ACCOUNTANTS

Underused Housing Tax Act Checklist

PACIFICCPA.CA

Underused Housing Tax Act Questionnaire :

Are you, or a corporation owned by you, on registered title of *(do you own)* any residential property in Canada on December 31, 2022?

Yes ☐ No ☐**If you answered YES to the above question, please answer the following questions :**

Are you a citizen or permanent resident of Canada?
(If no, you will likely have to file and pay UHT)

Yes ☐ No ☐

If not Canada, please enter your country here :

Are you on title as a Trustee of a Trust? This includes Bare Trusts where you are on title but do not have beneficial ownership of the property. If yes, please enter Trust account number here :

For example:

- Are you on title of your parents' property for estate planning purposes but do not have beneficial ownership in the property?
(If yes, you will likely have to file the UHT)
- Are you on title of your child's property for estate planning purposes but do not have beneficial ownership in the property?
(If yes, you will likely have to file the UHT)

Yes ☐ No ☐Yes ☐ No ☐

Are you on title of residential property jointly with another person/company/Trust/partner for the purpose of carrying on a business with a view of profit?

For example:

- Long term residential rental property, i.e. Air BNB, B&B etc.
(If yes, you will likely have to file the UHT)

Yes ☐ No ☐

Are you on title of residential property as a partner of a partnership? *(See above)*
(If yes, you will likely have to file the UHT)

Yes ☐ No ☐

Do you own a privately controlled company that owns residential property?
(If yes, you will likely have to file the UHT)

Yes ☐ No ☐

Please be advised that this checklist ([on page 1](#)) may not capture all circumstances where you are required to file the **UHT-2900 return** ([Click here](#)). Accordingly, please read the information released by CRA at: <https://www.canada.ca/en/services/taxes/excise-taxes-duties-and-levies/underused-housing-tax.html> to determine if you are required to file the UHT return.

Please be advised that as the taxpayer you are solely responsible for determining if you are an affected owner. The UHT-2900 return falls outside the scope of our standard engagement and is a separate filing obligation. Accordingly, Pacific CPA LLP accepts no responsibility for any penalty or costs arising from your failure to file a UHT-2900 return.

If after reviewing <https://www.canada.ca/en/services/taxes/excise-taxes-duties-and-levies/underused-housing-tax.html> you are still unsure of your filing obligation, please email your accountant to request a consultation to discuss. Consultation services will be offered at a starting rate of \$100 + GST. Advisory services beyond 30 minutes will be applied at our standard hourly rate of \$200 per hour.

Given the volume of taxpayers potentially affected by this legislation, we may not have capacity to file a UHT return by the April 30th deadline for all our affected clients. Accordingly, CRA is offering taxpayers the ability to file their own UHT return. ([Click here](#))

Should you wish to engage our services to file the UHT return on your behalf, our starting fee is \$850 per UHT return. In order to proceed, please complete and return the completed questionnaire and the supporting documents which we must submit with the return. ([See page 3](#))

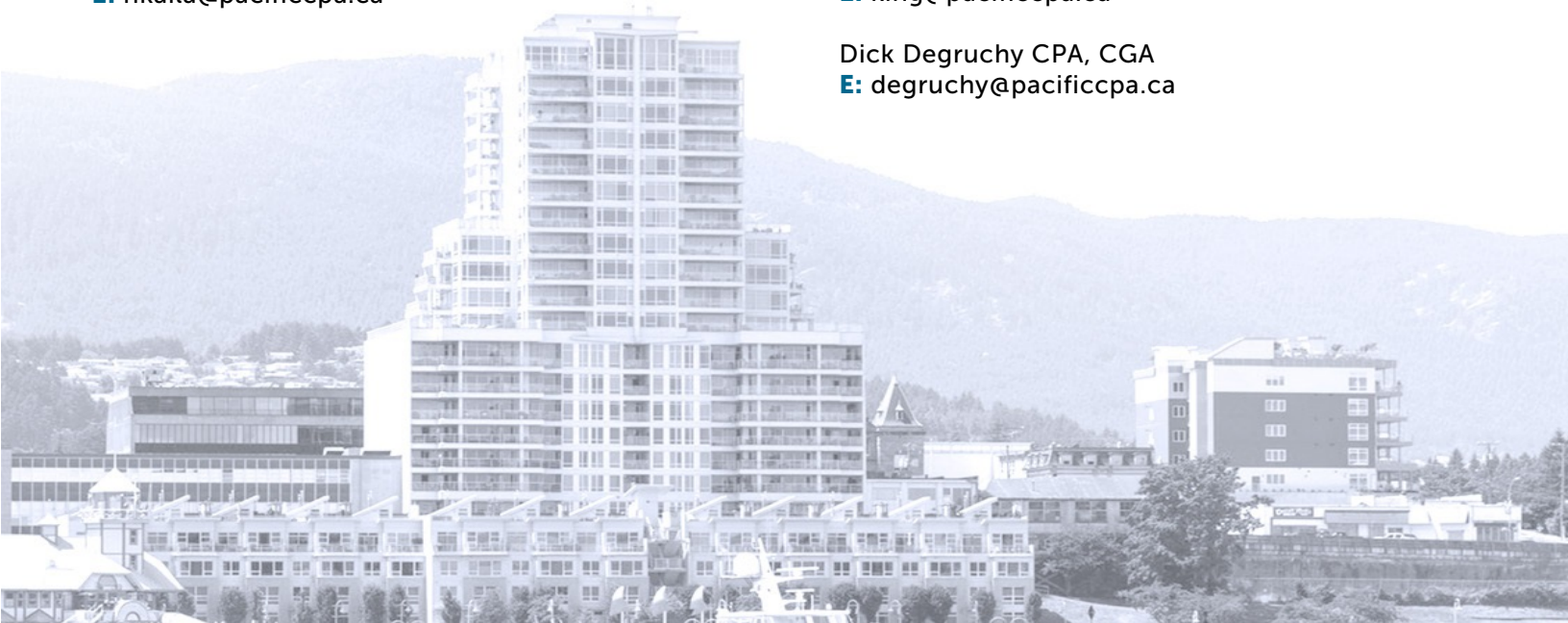
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Exemptions (Have an obligation to file but may be exempt from tax)

Based on your responses to the questions on [\(page 1\)](#), complete this section if you have an obligation to file the UHT return. The assessment of UHT taxes owing is separate from the requirement to file the UHT return. Your response below will determine whether you are required to pay the UHT tax, or if you meet any of the below exemption criteria. Please answer Y/N below as applicable:

There is no available exemption, UHT taxes are owing at 1% of assessed value

Yes ☐No ☐**The residential property is exempt from paying under the following:**

Ownership type (Company, partnership, or Trust controlled by Canadian residents)

Yes ☐No ☐

Primary place of residence

Yes ☐No ☐

Qualifying occupancy (occupied on a minimum monthly basis for > 180 days per year)

Yes ☐No ☐

Limited seasonal access

Yes ☐No ☐

Renovation or construction

Yes ☐No ☐

Disaster or hazardous condition

Yes ☐No ☐

Acquired in the current taxation year

Yes ☐No ☐

Other, please type down below:

Yes ☐No ☐

Select the type of residential property you own:

Detached House ☐ Duplex ☐ Triplex ☐ Semi-detached House ☐ Townhouse/Rowhouse ☐ Condo ☐

What year did you become the owner on title? (mm/dd/yyyy)

Address of property

Select the type of ownership:

Sole Ownership Yes ☐ No ☐

Joint Tenancy
([link to description](#)) Yes ☐ No ☐

Tenants in Common
([link to description](#)) Yes ☐ No ☐

Property ID from the land registration system

If you are not the sole owner, please list all other owners and their ownership percentage below:

First Name	Last Name	%	SIN	Telephone
		0.00%		
		0.00%		
		0.00%		
		0.00%		

Please provide us with the documents listed below:

Current property tax assessment ☐

Fair value property appraisal report if completed within the last 6 months by a licensed property appraiser ☐

Purchaser's statement of adjustments from when you acquired the property ☐



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Do you certify that the information given is, to the best of your knowledge, true, correct and complete in every aspect.

Signature

Date (mm/dd/yyyy)