

## Frequently Asked Questions (FAQ)

### Frequently asked questions by unitholders about the filing of their income tax return

- 1- On my T3 slip, there is an amount in box 24 – Foreign business income. Shouldn't this amount be included in box 25 – Foreign non-business income?**

No, this is a foreign business income that has to be included in box 24 of the T3 slip and a foreign business income tax paid that has to be included in box 33 of the T3 slip.

Therefore, no mistakes have occurred in the 2009 distributions breakdown on your T3 slip.

- 2- Do I need to produce a T2125 form – Statement of Business?**

No. There is no need to produce the T2125 form since the foreign business income is included in the T3 slip.

- 3- Which country does the foreign business income origin from?**

The 2009 foreign business income origins from Algeria.

- 4- Why am I unable to file my income tax return electronically (EFILE)?**

Claiming business foreign tax credits (included in box 33 of the T3 slip) is one of the exclusions from electronic filing.

See item #10 for the exclusions from electronic filing in Appendix A of the Electronic Filers Manual for 2009 Income tax return on the Canada Revenue Agency Website available at the following link:

<http://www.cra-arc.gc.ca/E/pub/tg/rc4018/rc4018ch1-09e.pdf>