



**WORKER COOPERATIVE AND
SPECIFIED COOPERATIVE CORPORATION SHARES
DECLARATION**

Annuitant: _____ **Plan No.:** _____

Name of Corporation: _____

Concentra Trust, as Trustee of the Canadian Worker Cooperative Federation Self-Directed RRSP, requires this declaration be completed by the Annuitant's independent accountant* to establish whether or not the shares of the above referenced private corporation are qualified investments for the plan.

*Must be an external Chartered Accountant (CA), Certified Management Accountant (CMA) or Certified General Accountant (CGA).

Please answer the following questions:

Yes No

1. Based on an independent review, it is my opinion that the cooperative carries on its business affairs as a *Specified Cooperative Corporation* as defined in subsection 4901(2) and referenced in subparagraph 4900(12)(a)(iii) of the Regulations to the *Income Tax Act*.

2. At the time the shares of the cooperative corporation are acquired by the plan, the annuitant, together with all related parties, own less than 10% of the issued shares of any class of this cooperative corporation or any class of a related cooperative corporation. [Requirement under the definition of *specified shareholder* in subsection 248(1) of the *Income Tax Act*]

Dated: _____

Declaration provided by:
(Firm name and address)

Signature of Declarant

(Print Name)

