



INSTRUCTIONS FOR COMPLETING THE SEPARATE RESIDENCE MEDICAL CERTIFICATION

under the Speculation and Vacancy Tax Act

GENERAL INFORMATION

Use this form if you are a property owner and you and/or a spouse:

- claimed the **living apart for medical reasons** exemption on your speculation and vacancy tax declaration that requires certification (as outlined in section 10 of the Act), or
- chose an eligible use on the tax credit application that requires the same certification.

An "owner" can also mean a life tenant, a holder of the last registered agreement for sale, or in some cases a registered leaseholder. If you are applying as a corporation, trust or partnership, an "owner" means corporate interest holder, beneficial owner or partnership interest holder.

STEP 1 – Complete this form in full as incomplete information will delay the processing of your certification. If you are completing this form on behalf of an owner, a copy of a Power of Attorney or an Authorization or Cancellation of a Representative (**FIN 146**) must be submitted with this form, if one has not already been submitted. Make sure:

- you include information for both principal residences in **Part 1**,
- you and your spouse sign **Part 2**, and
- the spouse with the medical condition brings this form to their **medical practitioner** to complete **Part 3**. A medical practitioner is a member of the BC College of Physicians and Surgeons, or similar in other jurisdictions. See our **website** for more details.

STEP 2 – Submit your form using one of the following methods:

- **Securely Attach Online (recommended):** Scan this completed form and attach it to your online speculation and vacancy tax declaration. To add an attachment, go to gov.bc.ca/spectax, click on the Declare Now button, choose "I want to change or continue an existing declaration", log in and use the "Add" button within the declaration.
- **By Mail:** Ministry of Finance
Property Taxation Branch
PO Box 9472 Stn Prov Govt
Victoria BC V8W 9W6

NEED MORE INFORMATION?

- See our website at gov.bc.ca/spectax
- Call us toll free at **1-833-554-2323**



SEPARATE RESIDENCE MEDICAL CERTIFICATION

under the Speculation and Vacancy Tax Act

See instructions on Page 1.

Freedom of Information and Protection of Privacy Act (FOIPPA) – The personal information on this form is collected for the purpose of administering the Speculation and Vacancy Tax Act under the authority of section 26(a) and 26(c) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Annual Property Tax, Ministry of Finance, PO Box 9472 Stn Prov Govt, Victoria BC V8W 9W6 (telephone: toll free at 1-833-554-2323).

PART 1 – PRINCIPAL RESIDENCE OF SPOUSES LIVING APART

SPOUSE 1 FULL LEGAL NAME DATE OF BIRTH YYYY / MM / DD

LEGAL NAME OF CORPORATION, TRUST OR PARTNERSHIP (if applicable) TRUST NUMBER (if applicable) BUSINESS NUMBER (if applicable)

ADDRESS OF PRINCIPAL RESIDENCE (include unit or house number, street name and city) POSTAL CODE

SPECULATION AND VACANCY DECLARATION LETTER ID TELEPHONE NUMBER EMAIL ADDRESS (optional)

SPOUSE 2 FULL LEGAL NAME DATE OF BIRTH YYYY / MM / DD

LEGAL NAME OF CORPORATION, TRUST OR PARTNERSHIP (if applicable) TRUST NUMBER (if applicable) BUSINESS NUMBER (if applicable)

ADDRESS OF PRINCIPAL RESIDENCE (include unit or house number, street name and city) POSTAL CODE

SPECULATION AND VACANCY DECLARATION LETTER ID TELEPHONE NUMBER EMAIL ADDRESS (optional)

PART 2 – PROPERTY OWNER CERTIFICATION

I certify that all information provided on this form is true and correct to the best of my knowledge and belief. I understand all information is subject to audit and verification.

SPOUSE 1 SIGNATURE DATE SIGNED YYYY / MM / DD

SPOUSE 2 SIGNATURE DATE SIGNED YYYY / MM / DD

PART 3 – MEDICAL PRACTITIONER'S CERTIFICATION – TO BE COMPLETED BY A MEDICAL PRACTITIONER ONLY

Once completed, return the form to the individual with the medical condition.

FULL LEGAL NAME OF MEDICAL PRACTITIONER CERTIFICATION / FELLOWSHIP TELEPHONE NUMBER

MAILING ADDRESS (include street or PO box, city, province/state/territory and country) POSTAL / ZIP CODE

I certify that in my professional opinion, one of the spouses named in Part 1 has a health condition which requires the spouses to reside in different residences as noted above.

SIGNATURE OF MEDICAL PRACTITIONER DATE SIGNED YYYY / MM / DD