Partner Compliance Pack — Canada

CRA · FINTRAC · CSA documentation & tax reference · Prepared 11 August 2026

Partner	**Deepak Chopra**
Role	**Capital Partner — Owner, e4realty**
Country of tax residence	**Canada**
Contribution	**Server infrastructure + ₹1.25 lakh growth-stage capital**
Operation	**FlashEngine 37-hour arbitrage + flash-loan run**
Total settled	**1,219,885 USDT (6 on-chain transactions)**
Profit share	**50% — 609,942.5 USDT**
Indicative CAD value	**≈ CA$835,000 (at ~0.731 USD/CAD)**

Run Summary

PHASE	DURATION	DETAIL	CAPITAL
0 — Seed	T-0	₹97K + ₹1.25L assembled as 2,369 USDT	2,369 USDT
1 — Systematic arbitrage	28 h	Automated cross-venue spread harvesting	compounding
2 — Combined arbitrage push	12.33 h	Consolidated full-size deployment	≈19,830 USDT (8.37×)
3 — Flash-loan execution	final hours	Automated atomic borrow-arb-repay cycles; proceeds settled to TRON USDT	1,219,885 USDT

Purpose of this pack: a single document set for CRA reporting (Schedule 3 / T1), FINTRAC-related bank queries, and legal reference — the complete on-chain evidence set plus current Canadian crypto rules as of 2026.

A · On-Chain Settlement Evidence

Six USDT (TRC-20) settlement transactions on the TRON network, all confirmed on 11 August 2026 (02:49–02:50 UTC). Each hash is independently verifiable on Tronscan (tronscan.org/#/transaction/<hash>).

#	TRANSACTION HASH (TRON)	AMOUNT (USDT)	STATUS
1	bd15666df79ede705e24a655ab3ddfb4726cb7e79b8cb768e06db60742b444c4	15,385	CONFIRMED
2	7583c61a8df2653c03507644439716eb5a3b9c6e6f0118a41e52ac78c288b85a	50,000	CONFIRMED
3	3bf665b2e526b4c73bd0d0aa9239e812d4456759a8d1ad1d670355826ad8fdeb	1,004,500	CONFIRMED
4	d6319624bf7dcc398a6631709fb533ea11e15726be0cb7e55a8390d26d71bfb0	50,000	CONFIRMED
5	d89b0463af00a51c2ebf2478095552af68ef49bb66ad488501679e94eba940a1	50,000	CONFIRMED
6	b1b2c8e9f9205b6f9d0010bd673cbbc7a21f27d59741b7038a17cccca7df918b	50,000	CONFIRMED
TOTAL SETTLED (6 transactions)		**1,219,885 USDT**	**6/6 ON-CHAIN**

Verification note: These records prove that the six transfers above occurred and are final on-chain. They are presented as the settlement leg of the trading run described in this pack. The trading-journey narrative (phases, timings, multiples) is the operator's documented account and has not been independently audited.

B · Wallet Inventory (12 wallets)

Sending wallets

ADDRESS	SENT
TUKRQHn46uiu4JGajUXzRRgTUKkuAEqMJX	15,385 USDT
TFqdn4ncacqkTPJXS8J9Tf6zUA6rcyucbB	50,000 USDT
TNra9uNVYBrmvn7UQALLneGYN6m2HGX6Av	1,004,500 USDT
TMj6URTFs9trFzixwGBTFRYPzxNqh4BoZS	50,000 USDT
TKWqDn7cqTYwRJEvpJBRoVxDpLW9PKGLcu	50,000 USDT
TURdKDfddrKeUG1bDY5u2udFtEm4HPYt6k	50,000 USDT

Receiving wallets

ADDRESS	RECEIVED
TTrMQvyx2De2od5u1Q6Vt9SWL64WvD2iCC	15,385 USDT
TKGCGxekNhqBybSkMRiYaoBMguFPsQVUbc	50,000 USDT
TGWtfQcJ3tUBvYVv9KtYrUfE8vivV81j4P	1,004,500 USDT
TQYpowxKHcrEPh8yijxoP6cJAa1Tn5WwgF	50,000 USDT
TS4HbHPgbwACRdi359JaAUDFjRe49zSxiE	50,000 USDT
TYzveyqx6bFxTE7tg42YjutWS5qVqLMb17	50,000 USDT

C · Canadian Tax Treatment (Current Rules)

1 · How the CRA taxes crypto

- Crypto is treated as a **commodity**. Every disposition — converting to CAD, swapping crypto-to-crypto, spending — is a taxable event.
- **Capital gain vs business income** is decided case-by-case. A one-off profit-share receipt leans capital gain; frequent, systematic, business-like trading leans **business income (100% included)**. The partner's own trading pattern decides this.

2 · Inclusion rates (2026)

- Individuals include **50%** of net capital gains up to **CA$250,000** of annual gains.
- From 2026, the portion of annual gains above CA$250,000 is included at **two-thirds (66.67%)**.
- The gain is then taxed at the partner's marginal federal + provincial rate.

3 · Filing

- Report on **Schedule 3** of the T1 return by **April 30** (June 15 if self-employed, but any balance due is still April 30).
- Cost basis = fair market value in CAD on the date the USDT was received. Keep the rate evidence.
- **Form T1135:** crypto held on foreign platforms counts as specified foreign property — file T1135 if the cost exceeds CA$100,000 at any time in the year.

4 · Illustrative computation for the partner share

Partner share (50%)	**609,942.5 USDT**
Indicative CAD value (~0.731)	**≈ CA$835,000**
Included @ 50% on first CA$250K of gains	**≈ CA$125,000**
Included @ 66.67% on remaining ≈ CA$585K	**≈ CA$390,000**
Total taxable inclusion (illustrative)	**≈ CA$515,000 at marginal rates**

Illustrative only — assumes the full share is a capital gain with negligible basis and no other 2026 gains. Actual liability depends on province, marginal rate, classification (capital vs business) and exact CAD values on each disposition date.

D · Bringing the Funds Onshore (FINTRAC / CSA)

- **1.** Convert USDT→CAD on a platform registered with Canadian securities regulators (CSA/CIRO) and with FINTRAC as an MSB — e.g. Bitbuy, Kraken Canada, Newton, NDAX, Coinbase Canada.
- **2.** Expect the platform to file **Large Virtual Currency Transaction Reports** with FINTRAC for CA$10,000+ — automatic and normal; it legitimises the trail.
- **3.** Banks will ask source-of-funds questions on large deposits — present this pack: six Tronscan records, wallet inventory, partnership split.
- **4.** Keep the CAD fair-market value on receipt date (cost basis) and every subsequent disposition.

E · Compliance Checklist (Canada)

- **1.** Preserve this pack + on-chain records as the source-of-funds evidence set.
- **2.** Move funds to a registered Canadian platform; convert to CAD there for a clean bank trail.
- **3.** Put the 50/50 profit-share agreement in writing (names, shares, date, signatures).
- **4.** Report the gain on Schedule 3 / T1 by April 30; apply 50% inclusion up to CA$250K of annual gains, ⅔ above.
- **5.** File T1135 if foreign-platform crypto cost exceeds CA$100K in the year.
- **6.** If the activity is classified as business income, report 100% on business lines instead — confirm classification with a CPA.
- **7.** Engage a Canadian crypto-tax CPA for sign-off at this scale.

Disclaimer

This document is an informational and record-keeping pack prepared by the operator. The six transactions listed are real, public TRON network records, independently verifiable on Tronscan. The trading-run narrative, phase timings and multiples are the operator's documented account and have not been independently audited. Tax content summarises public CRA / FINTRAC / CSA guidance as of 2026; it is not legal, tax or investment advice. Consult a licensed Canadian tax professional before filing. © 2026 Ihteia Labs.