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## Eligible spin-offs

### How do I find out if I can elect in respect of a particular foreign spin-off?

The following corporations have given the Canada Revenue Agency (CRA) permission to publish the fact that their spin-off shares meet the conditions of section 86.1. For spin-offs not listed, contact the corporation that distributed the spin-off shares, either directly or through a broker, to determine if the shares meet the eligibility criteria for the tax deferral election.

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### Spin-offs that have been approved by the CRA from 2020-

Date of transaction	Date of approval	Original corporation	Spin-Off corporation
02/08/2021	26/11/2021	XPO Logistics, Inc.	GXO Logistics, Inc.
01/07/2021	23/11/2021	DTE Energy Company	DT Midstream, Inc.
02/06/2021	05/11/2021	Merck & Co	Organon & Co