

General Tax Slip Information

Non-Registered Accounts

T5 / Relevé 3	Statement of investment income (\$50 or more)
T5013 / Relevé 15	Statement of partnership income
T3 / Relevé 16	Statement of trust income (allocations and designations)
1042-S	Foreign Person's receiving US source income subject to withholding
1099-B IRS	US transactions - For US person only
1099-Div Int IRS	Interest - For US person only
1099-Div IRS	Dividends and distributions - For US person only
NR4	Statement of amounts paid or credited to non-residents of Canada

Registered Accounts

T4RSP / Relevé 2	Statement of RSP income
T4RIF / Relevé 2	Statement of income from a RIF/LIF
T4A / Relevé 1	Statement of pension, retirement, and other income (ESP: EAP and AIP)
Relevé 7	Statement of a Quebec Stock Savings Plan
Contribution	RSP contribution
NR4	Statement of amounts paid to non-residents of Canada

T5 Slips / Relevé 3

These statements detail the dividends and interest income earned in each of a client's **taxable** accounts. The *Investment Income Summary* is also attached. The total amount of interest and dividends paid to clients appears on December account statements.

Important: T5 / Relevé 3 slips will not be issued if the amount indicated on the *Investment Income Summary* is less than \$50

Investment funds

If the client holds investment funds in a **taxable** account, the company that manages the fund will send the client related tax reporting information on T3 or T5 and *Relevé 16* slips (e.g. mutual fund companies). The income from these investments does not appear on the *Investment Income Summary* produced by Blackmont Capital.

Income trust units and limited partnerships held in taxable accounts

According to tax legislation, managers of these securities have until March 31 to issue tax-reporting information

Income from trust units will be on a **T3 and Relevé 16**

Income from partnerships will be on a **T5013 and Relevé 15**

Tax specialists

Due to the complexity of these questions, we can only offer general guidelines. However, we strongly recommend that you consult with a tax professional.

QSSP (Quebec - Stock Saving Plan)

Clients who bought, sold or transferred securities to their QSSP account or withdrew or transferred securities from this account will receive a Relevé 7

Statement issuers:

- a) For securities held in a QSSP account (Q)(X), Blackmont will issue a Relevé 7.
- b) For SSP securities held in regular accounts (example: SSP investment funds (GTC) and EVO funds, a Relevé 7 will be issued by the fund manager.) QSSP summary Contains: purchases, sales, disposals, transfers, exchanges, etc. A summary of all transactions affected in the account.

RSP, RIF or LIF withdrawal

We issue *T4RSP* or *T4RIF* slips, depending on the case, and a *Relevé 2* indicating the amount withdrawn and the taxes deducted at source. Since 2002, for an LLP or HBP, we also issue *T4RSP* slips for transfers following the breakdown of a marriage or similar partnership. Non-residents will receive *NR4* slips.

EAP income withdrawal

For the EAP, we issue *T4A* and *Relevé 1* slips under the beneficiary's name; for the AIP, we issue them under the contributor's name for AIPs.

ESP capital withdrawal

Capital withdrawn from an ESP is not taxed

Request for duplicate or amendment

Requests for duplicate or amended tax slips will be sent directly to the IA's attention at their branch. Requests for fax copies will be processed on an exception basis only.

Procedure for duplicates

Please email your RRSP Administrator outlining the client account, client name, contribution amount, and contribution date.

Procedure for amendments - Incorrect contributions

For incorrect contributions that have been identified for the 2006 tax year please send an email to your regional RSP Administrator outlining the following details:

- Account name
- Account number
- Amount of incorrect contribution
- Reason for incorrect contribution (BCI's error, client error)

Requests will be evaluated on a case by case basis and adjustments made accordingly where applicable.

"As of" entries:

All contributions entered in the account up to March 6th should be completed « as of » March 1, 2007 and be supported by one of the following forms of proof of receipt on March 1st prior to midnight:

- Receipt of a client self addressed envelope post marked on March 1, 2007 or prior. This envelope and contribution instruction must be forwarded to the attention of your RRSP Administrator
- Official Time Stamp reflection on the back of the cheque
- Faxing a copy of the cheque or faxing/emailing instructions (to move money from non-registered account) before mid-might on March 1st.

For all applications received after March 1, 2007 where accounts could not be opened:

- A faxed copy of the application by mid-night March 1, 2007
- Official Time Stamp reflection

This year, the official government cut off for making a contribution is March 1st, 2007. Without irrefutable proof of client intention of contribution, Blackmont will be unable to process the request.