

# Your Annual Guide to Tax Season

## Helpful Information to Prepare Your Income Tax Return

This guide outlines the tax slips and supporting documents that you may receive from Aviso Correspondent Partners, depending on the investments and account types you have. You may also receive additional documentation from other parties, including other financial entities with which you have investments or accounts. We recommend that you have all your slips available before filing your tax return and consult with a personal tax advisor for more detailed assistance, if necessary. Annual target mailing dates is located on [Tax Centre](#).

Tax Slip/Document	Information
<b>Registered tax documents</b>	
<b>RRSP Contribution Receipt</b> – Canada Revenue Agency (“CRA”)	If you made contributions to your Registered Retirement Savings Plan (RRSP): <ul style="list-style-type: none"> <li>Between March 2 to December 31, you will be mailed one contribution receipt on or before end of January annually.</li> <li>Between January 1 and March 1, (first 60 days), you may receive multiple contribution receipts, before or by end of March annually, depending on your account transaction activity.</li> </ul> <a href="#">Contributing to an RRSP</a>
<b>T4RSP / T4RIF</b> – CRA Statement of RRSP Income/ Statement of Income from a RRIF  <b>Relevé 2*</b> – Revenu Québec	If you made a withdrawal from your RRSP or RRIF/LRIF/PRIF: <ul style="list-style-type: none"> <li>You will receive a Statement of RRSP Income or a Statement of Income from a Registered Retirement Income Fund.</li> </ul> <a href="#">T4RSP and T4RIF information returns</a>
<b>T4FHSA</b> – CRA  <b>Relevé 32*</b> – Revenu Québec	If you made a contribution to and/or a withdrawal from your FHSA: <ul style="list-style-type: none"> <li>You will receive a FHSA Statement.</li> </ul> <a href="#">T4FHSA annual information return</a>
<b>T4A</b> – CRA Statement of Pension, Retirement, Annuity, and Other Income  <b>Relevé I*</b> – Revenu Québec	If you withdrew funds from your RESP for Accumulated Income Payment Withdrawals (issued to contributor) or Education Assistance Payments (issued to recipient of payments): <ul style="list-style-type: none"> <li>You will receive a Statement of Pension, Retirement, Annuity, and Other Income.</li> </ul> <a href="#">T4A slip: Statement of Pension, Retirement, Annuity, and Other Income</a>
<b>NR4</b> – CRA Statement of Amounts Paid or Credited to Non-Residents of Canada	If you are a non-resident of Canada and made a withdrawal from your RRSP, RRIF/LRIF/PRIF, or RESP: <ul style="list-style-type: none"> <li>You will receive a Statement of Amounts Paid or Credited to Non-Residents of Canada (NR4).</li> </ul> Note: You will not be issued an NR4 if you have income less than C\$50 and you do not have any non-resident tax withheld.  <a href="#">NR4</a>
<b>Non-registered Tax Documents</b>	
<b>I099-B</b> – Internal Revenue Service (IRS) Proceeds From Broker and Barter Exchange Transactions  <b>I099-DIV</b> – IRS Dividends and Distributions  <b>I099-INT</b> – IRS Interest Income	If you are a U.S. person or an individual who is subject to U.S. tax laws and received U.S. source income: <ul style="list-style-type: none"> <li>From the sale or redemption of securities, you will receive a Proceeds From Broker and Barter Exchange Transactions Form (I099-B).</li> <li>From dividends, you will receive a Dividends and Distributions Form (I099-DIV).</li> <li>From interest earned, you will receive an Interest Income Form (I099-INT).</li> </ul>
<b>Fee Summary</b>	If you hold a Managed Portfolio with Aviso Correspondent Partners: <ul style="list-style-type: none"> <li>You will receive a Fee Summary indicating your custodial fees, portfolio manager management fees and miscellaneous fees, applied to your account for the calendar year.</li> </ul>

Tax Slip/Document	Information
<b>Non-registered Tax Documents (Cont'd)</b>	
<b>Foreign Assets Verification Report</b>	<p>If, at any time during the year, you owned specified foreign property (outside of Canada) with a cumulative cost of more than C\$100,000:</p> <ul style="list-style-type: none"> <li>You will receive a Foreign Assets Verification Report, which will assist you in filing your T1135 (Foreign Assets Verification Statement) with the CRA.</li> <li>The T1135 applies to Canadian resident taxpayers, corporations, trusts, and partnerships.</li> </ul> <p>Note: If you are unsure of the definition of 'specified foreign property', please visit <a href="http://www.cra-arc.gc.ca">www.cra-arc.gc.ca</a> and search 'T1135'.</p>
<b>T5 – CRA</b> Statement of Investment Income  <b>Relevé 3* – Revenu Québec</b>	<p>If you received income from stocks, interest and accrued interest from bonds and interest from other debt instruments and cash balances:</p> <ul style="list-style-type: none"> <li>You will receive a Statement of Investment Income (T5) accompanied by a Summary of Investment Income and Expense.</li> <li>Income on mutual fund holdings will be reported directly to you by the mutual fund company. Note: You will not be issued a T5 for income less than C\$50.</li> </ul> <p><a href="#">T5 Statement of Investment Income – slip information for individuals</a></p>
<b>T5008 – CRA</b>  <b>Relevé 18* – Revenu Québec</b> Statement of Security Transactions	<p>If you had any proceeds that took place in your account during the year:</p> <ul style="list-style-type: none"> <li>You will receive a Statement of Security Transactions (T5008/Relevé 18) representing the dispositions, redemptions or cancellations of a security.</li> <li>The T5008/Relevé 18 is reported in Canadian dollars.</li> </ul> <p><a href="#">T5008 Statement of Securities Transactions – slip information for individuals</a></p>
<b>NR4 – CRA</b> Statement of Amounts Paid or Credited to Non-Residents of Canada	<p>If you are a non-resident of Canada who receives Canadian source investment income:</p> <ul style="list-style-type: none"> <li>You will receive a Statement of Amounts Paid or Credited to Non-Residents of Canada (NR4).</li> </ul> <p>Note: You will not be issued an NR4 if you have income less than C\$50 and you do not have any non-resident tax withheld.</p> <p><a href="#">NR4</a></p>
<b>T3 – CRA</b> Statement of Trust Income Allocations and Designations  <b>Relevé 16* – Revenu Québec</b>	<p>If you received any income from Income Trusts or Exchange Traded Funds:</p> <ul style="list-style-type: none"> <li>You will receive a Statement of Trust Income Allocations and Designations (T3/Relevé 16).</li> <li>Aviso Financial Inc prepares the T3/Relevé 16 slips based on information provided by the issuer. Trust Issuers have until March 31 to report their tax information, so T3/Relevé 16 slips will be issued and mailed as soon as possible after March 31.</li> <li>Income on mutual fund holdings will be reported directly to you by the mutual fund company.</li> </ul> <p><a href="#">T3 Statement of Trust Income Allocations and Designations – slip information for individuals</a></p>
<b>T5013 – CRA</b> Statement of Partnership Income  <b>Relevé 15* – Revenu Québec</b>	<p>If you received any income from Limited Partnership Units:</p> <ul style="list-style-type: none"> <li>You will receive a Statement of Partnership Income (T5013/Relevé 15).</li> <li>Aviso Financial Inc prepares the T5013/Relevé 15 slips based on information provided by the issuer.</li> </ul>

\*Relevés apply to Quebec residents only

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