



Your Income Tax Reporting Guide



This guide is intended to help you understand the different types of tax reporting documentation you may receive and provide you with expected mailing dates for each form.

Your Income Tax Reporting Guide

You may wish to keep this brochure with your tax files for future reference.

Depending on the types of investments you have, you may receive individual tax slips from Manulife Securities and directly from other issuers.

While it's best to make sure you've received all your tax slips in time for filing your tax return in accordance with CRA's April tax filing deadline, sometimes tax slips need to be amended or arrive after you've already filed your tax return. If that's the case, you need to file a T1-ADJ form with the Canada Revenue Agency (CRA).

For detailed, personalized information on completing your tax return, we recommend you contact your personal tax advisor.

RRSP contribution receipts

Tax receipts for contributions made during a given tax reporting year are issued separately from receipts for contributions made during the first 60 days of the next year.

Our reporting requirements

Manulife Securities is required to file information on the various tax slips with the CRA and Revenu Quebec for Quebec residents.

Quebec Residents

Revenu Quebec uses supplementary forms to process tax returns for Quebec residents. These (RL or Relevé) forms are listed on the reverse side of this guide along with their CRA equivalents.

Estate Tax receipts

Deceased Registered Accounts - T4RSP/T4RIF/NR4/T4A/60L receipts (qualified beneficiary), can be issued in the name of the deceased, estate or beneficiary as appropriate. Reports transactions that occur while settling or transferring an account owned by a deceased person.

If you have questions or need more information, please speak with your advisor.

Residency	Tax Slip/Summary	Issued by	Description	Expected mailing dates
Registered Nominee Accounts				
Canadian Resident	RRSP Contribution Receipt	Manulife Securities	Reports contributions to a RRSP regardless of amount Tax slips for contributions within the first 60 days of the year are issued separately	Mid-January – Mid-March
	T4RSP, T4RIF, RL-2		Reports withdrawals and tax from a RRSP/RRIF regardless of amount (Quebec residents will also receive a RL-2)	End of February
	T4A, RL-1		Reports withdrawals and tax from a RESP regardless of amount (Quebec residents will also receive a RL-1)	End of February
Non Resident	RRSP Contribution Receipt	Manulife Securities	Reports contributions to a RRSP regardless of amount Tax slips for contributions within the first 60 days of the year are issued separately	Mid-January – Mid-March
	NR4		Reports withdrawals and tax from a RRSP/RRIF if gross income paid during the year is \$50 or more. However, if less than \$50 was paid and tax was withheld, this is also reported on a NR4 slip	End of February

Non-Registered Nominee Accounts

Canadian Resident	T3 RL-16	Fund companies	Reports income from Mutual Fund Trusts (Quebec residents will also receive a RL-16)	End of March
	T5* RL-3	Manulife Securities	Reports Canadian and foreign-sourced income over \$50 (Quebec residents will also receive a RL-3) Income from Mutual Fund Corporations are reported by Mutual Fund Companies	End of February
	T5008	and/or fund companies	Reports taxable gains and losses Gains/Losses from mutual fund corporations are reported by mutual fund companies	End of February
Non Resident	NR4*	Manulife Securities and/or fund companies	Reports Canadian- sourced income and tax if gross income paid during the year is \$50 or more. However, if less than \$50 was paid and tax was withheld, this is also reported on a NR4 slip Income from mutual fund corporations is reported by mutual fund companies	End of March
	T5008		Reports taxable gains and losses Gains/Losses from mutual fund corporations are reported by mutual fund companies	End of February

*Tax package includes Investment Income Summary, which details all income paid to you (credits) and paid by you (debits).

Supplementary Summaries/Reports

Canadian/ Non Resident	Premier Fee Summary	Manulife Securities	Reports list of fees (including taxes) charged in a given calendar year including which account(s) the fees were paid in Provided for non-registered accounts only	End of February
---------------------------	---------------------	---------------------	---	-----------------