



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

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. For a list of tax slips, see reverse side of this guide.

While it's best to make sure you've received all your tax slips in time for filing your tax return in accordance with Canada Revenue Agency's (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 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 Canada Revenue Agency (CRA) and Revenu Québec (RQ) for Québec residents.

Québec Residents

Revenu Québec (RQ) generally uses Relevé (RL) slips to process tax returns for Québec residents. RL slips are listed on the reverse side of this guide along with their CRA equivalents.

To reduce the number of slips received by Québec resident account holders, Revenu Québec (RQ) has collaborated with the Canada Revenue Agency and introduced a new combined T5008/RL-18 slip for Québec residents only.

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.

Manulife Securities Investment Services Inc. (MSIS)

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
Canadian Resident	T4RSP, T4RIF, RL-2*	Manulife Securities	Reports withdrawals and tax from a RRSP/RRIF regardless of amount	End of February
Canadian Resident	T4A, RL-1*	Manulife Securities	Reports withdrawals and tax from a RESP regardless of amount	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
Non Resident	NR4	Manulife Securities	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	End of March
Canadian Resident	T5** RL-3*	Manulife Securities and/or fund companies	Reports Canadian and foreign-sourced income over \$50 Income from Mutual Fund Corporations are reported by Mutual Fund Companies	End of February
Canadian Resident	T5008	Fund companies	Taxable gains/losses from mutual fund corporations are reported by mutual fund Companies	End of February
Canadian Resident	T5008/RL18***	Fund companies	Taxable gains/losses from mutual fund corporations are reported by mutual fund companies. Québec residents may be issued a combined T5008/RL18 instead of separate T5008 and RL18 slips.	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
Non Resident	T5008	Fund companies	Taxable gains/losses from mutual fund corporations are reported by mutual fund companies	End of February
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

* Québec residents also receive RL slips from RQ, along with their CRA equivalents.

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

*** To reduce the number of slips received by Québec resident account holders, Revenu Québec (RQ) has collaborated with the Canada Revenue Agency and introduced a new combined T5008/RL-18 slip for Québec residents only.