



SAMPLE


# TAX Package 2016



Wealth Management  
Dominion Securities

## T5 Tax Package

**Cover Letter:** Outlines what the client should expect to receive in the T5 tax package.



**RBC Wealth Management**  
Dominion Securities

P.O. BOX 50 ROYAL BANK PLAZA  
TORONTO, ONTARIO M5J 2W7

**ADVISOR**  
ACCOUNT

123-45678

124556789

123-45678

JOHN SMITH  
123 ANYSTREET AVE  
MY TOWN, PROVINCE L1M 2N3

**Dear Client,**

Enclosed is the tax package for your RBC Dominion Securities account. **This tax package contains:**

**1. Summary of Investment Income and Expenses:** This report includes interest and/or dividends you received on securities you held, payments of interest and dividends on short positions, and/or payments of certain taxes.

This report is intended to assist you in preparing your tax return, and is not provided to tax authorities. Typically, the "Paid to You" total on this report corresponds with the amounts reported on your T5 or Relevé 3.

**2. Tax Slips:**

- T5 (and Relevé 3 for Quebec Residents)** If you are a Canadian resident and your investment income during 2008 from the above account was \$50 Canadian or more, a T5 slip (or a Relevé 3 for Quebec

**T5 Tax Slip:** Separate tax slips for each currency in which investments reside makes it easier to reconcile domestic investments and foreign investments.

Canada Revenue Agency Agence du revenu du Canada		Year Année	
Dividends from Canadian corporations - Dividendes de sociétés canadiennes		Federal credit - Crédit fédéral	
24 Actual amount of eligible dividends Montant réel des dividendes admissibles	25 Taxable amount of eligible dividends Montant imposable des dividendes admissibles	26 Dividend tax credit for eligible dividends Crédit d'impôt pour dividendes admissibles	19 Interest from Canadian sources Intérêts de source canadienne
10 Actual amount of dividends other than eligible dividends Montant réel des dividendes autres que des dividendes admissibles	11 Taxable amount of dividends other than eligible dividends Montant imposable des dividendes autres que des dividendes admissibles	12 Dividend tax credit for dividends other than eligible dividends Crédit d'impôt pour dividendes autres que des dividendes admissibles	18 Capital gains dividends Dividendes sur gains en capital
Other information (see the back) Autres renseignements (voir le verso)		21 Report Code Code du feuillet	
Box / Case	Amount / Montant	Box / Case	Amount / Montant
Recipient's name (last name first) and address - Nom, prénom et adresse du bénéficiaire		Payer's name and address - Nom et adresse du payeur	
Currency and identification codes Codes de devise et d'identification		For information, see the back. Pour obtenir des renseignements, lisez le verso.	
27 Foreign currency Devises étrangères	28 Transit - Succursale	29 Recipient account Numéro de compte du bénéficiaire	

**Summary of Investment Income & Expenses:** Lists all investment income that was received during the tax year from sources other than mutual funds or other forms of trust. It contains separate summaries for each currency investments reside in. It does not capture account fees, but conveniently lists costs related to investments (e.g. margin interest fees, accrued interest, etc.) in the “Paid By You” column.

RBC Wealth Management Dominion Securities		SUMMARY OF INVESTMENT INCOME AND EXPENSES SOMMAIRE DES REVENUS ET DÉPENSES DE PLACEMENTS	
P.O. BOX 50 ROYAL BANK PLAZA TORONTO, ONTARIO M5J 2W7		ACCOUNT NO. N° DE COMPTE :	PAGE 1
		SOCIAL INSURANCE NO. N° D'ASSURANCE SOCIALE :	
		INVESTMENT ADVISOR CONSEILLER EN PLACEMENT :	
DATE 2012	DESCRIPTION	TYPE	AMOUNT IN 2012 PAID BY YOU      PAID TO YOU
02/15	600 TRANSALTA CORP 8.15% (CCPRS)	( 0 ) INT	154.07
03/28	30,000 DAIMLER CHRYSLER CANADA 5.350% 09/25/2008	( 0 ) INT	794.73
03/30	470 ALIANT INC	( 1 ) DIV	138.65
04/11	33,000 FORD CREDIT CANADA LIMITED 5.600% 10/10/2008	( 0 ) INT	1,084.66
06/30	470 ALIANT INC	( 1 ) DIV	138.65
06/30	28,000 SCOTIABANK CAPITAL TRUST 6.282% 06/30/2013	( 0 ) INT	879.48

Example of Summary of Investment Income and Expenses Form

In addition, the different sources of income and withholding tax are broken down and conveniently tallied for easier filing.

12/04	290	TIM HORTONS INC	(3A)DIV		26.40
12/04	290	TIM HORTONS INC	(6A)WHTAX	3.96	
12/09	150	JOHNSON & JOHNSON	(3A)DIV		86.02
12/09	150	JOHNSON & JOHNSON	(6A)WHTAX	12.90	
12/15	230	THOMSON REUTERS CORPORATION	( 1 )DIV		77.23
12/31	600	ISHARES INC	(3A)DIV		244.49
12/31	600	ISHARES INC	(6A)WHTAX	36.67	
12/31	400	MAPLE LEAF FOODS INC NEW	( 1 )DIV		16.00
( 0 ) TOTAL ELIGIBLE INTEREST FROM CANADIAN SOURCES				5.24	2,544.00
( 1 ) TOTAL ELIGIBLE DIVIDENDS FROM CANADIAN CORPORATION					2,660.40
(3A) GROSS FOREIGN INCOME (US)					1,756.42
(6A) FOREIGN TAX PAID - US				263.41	

Totals for each  
type of income  
or tax paid

## RBC Dominion Securities Sample Tax Package

**Checklist of Outstanding Tax Documents:** Because our T5 tax package is delivered before the data required for the T3 tax package is available, we create a customized checklist for our clients so that they can keep track of their tax receipts from income trust and/or mutual fund holdings. The checklist itemizes what documents the client will receive and cautions them from filing their tax return before they have received all of their tax documents.

### Important Information Regarding Outstanding Tax Documents:

Please note that in addition to this T5 tax package, additional tax forms may still be forthcoming if you held any of the following types of securities during the year: Split Corps, Income Trusts, Limited Partnerships, Closed-End Mutual Funds, or Mutual Funds.

You **MAY** receive additional tax information if any of the securities listed below paid a taxable distribution during the reporting year. Our records indicate that you **MAY** soon receive additional tax forms for the following securities:

ARC ENERGY TRUST  
TRUST UNITS

BRANDES GLOBAL EQUITY FUND  
CL F (551)

CANADIAN APARTMENT PPTYS  
REAL ESTATE INVT TRUST UTS

QUOTENTIAL GROWTH  
PORTFOLIO CL F (672)

Lists securities that  
may issue T3 slips  
during the tax  
reporting season


**Summary of Security Dispositions:** Our Summary of Security Dispositions goes above and beyond the T5008 tax slip requirements by providing the Book Value and Gain/Loss amounts to make it easier for our clients to reconcile and file their capital gain/losses.

DATE	QUANTITY	DESCRIPTION	TYPE/PRICE	AMOUNT	BOOK VALUE	GAIN/ (LOSS)
***** THE FOLLOWING ARE U S DOLLAR TRANSACTIONS CONVERTED TO CANADIAN DOLLARS						
*** EQUITIES, BONDS & OTHER						
032513	1,175	ENERPLUS CORPORATION	S 15.0000	17,228.44	15,318.33	1,910.11
DISPOSITION TOTALS						29,228.44
BOOK VALUE TOTALS						26,550.43
GAIN/LOSS TOTALS						2,678.01
*** ATTENTION ***						
*** REPORTABLE TRANSACTIONS MISSING BOOK VALUES AND REQUIRE YOUR CALCULATION/INCLUSION						
090913	500	INTER PIPELINE FUND CL A LIMITED PARTNERSHIP UNITS	MERGER	12,130.00		
081613	392.430	UNIVERSAL PRECIOUS METALS FUND (DSC) 434	SALE	4,212.70		

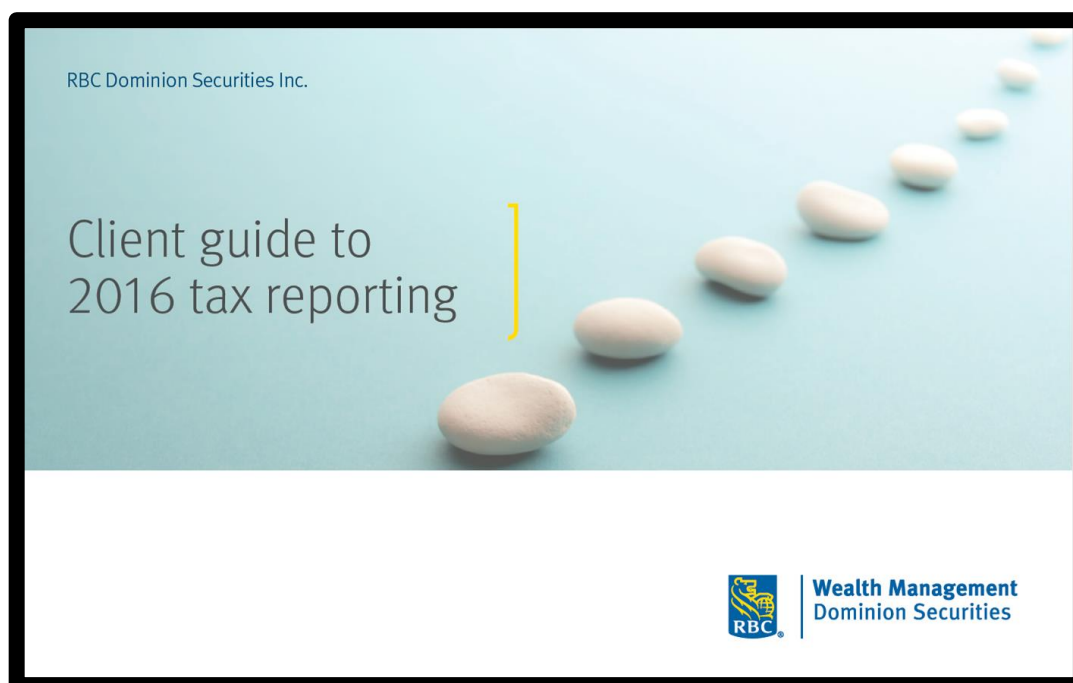
Totals for book  
value, dispositions,  
and gain/loss

Moreover, the Summary of Security Dispositions provides totals for each category, disposition amount, book value and gain/loss and converts foreign positions to Canadian equivalency. As of 2015, disposition transactions that do not have a book value will be isolated in a different section to allow for easier recognition and quicker tax filing.

**Fee Summary:** Our Advisor/PIM clients receive a listing of the fees associated with management of their account.

 <b>Wealth Management Dominion Securities</b>		RBC Dominion Securities Inc.	
180 Wellington St W., 9th floor Toronto, Ontario M5J 0C2		Investment Advisor: David Wallis 000-600-7000	
MICHAEL JAMES DUNN 2100 GARDOYLE DRIVE THESAY NB R2N 0V1		<b>ADVISOR</b> A C C O U N T	
<b>Summary of Fees</b> Charged to account 000-00001 in CAD for the year ending December 31, 2016			
Account number: 000-00001		JAMES DUNN	\$5,938.16
SUB-TOTAL			\$5,938.16
TOTAL HST (HST# 889767471)			\$852.20
TOTAL FEES			\$6,790.36
The fee summary letter is for information purposes only and may include fee adjustments. You should consult with your own independent tax advisor before taking any action based on the information provided.			
A surcharge to the account fee is applied if account trading exceeds the published trade allotment guidelines. These surcharge amounts are displayed on your monthly custodial statement as "Transaction Surplus Fee".			

**Client Guide to Tax Reporting:** Our managed account clients receive a guide that explains each tax slip in easy-to-understand terms and provides answers to common tax scenarios. It also contains important information for tax reporting such as average foreign exchange rate for many currencies from the Bank of Canada.



**Income Trust Gain/Loss Worksheet:** Clients who sold income trust units during the tax year receive a worksheet to assist in the calculation of the gain/loss on that disposition. When used with the T3 tax slip, the worksheet can accurately calculate the gain/loss on the disposition.

## Income Trust Disposition Gain/Loss Worksheet

(Please note this worksheet will also assist with dispositions of split corps securities that distribute a return of capital)

*This table may be used to organize and summarize the information that you will require for tax reporting purposes*

Name of Income Trust	Book Value From Summary of Securities Dispositions (A)	Adjustments to Book Value (B)	Adjusted Book Value (C)	Proceeds of Disposition (D)	Gain or (loss) (E)
Example: ABC Income Trust Units	\$1,000.00	\$200.00	\$800.00	\$950.00	\$150.00

This information  
can be retrieved  
from the T3 tax slip

## Instructions for Income Trust Dispositions Gain/Loss Worksheet

*The following is provided to assist account holders filing Canadian income tax returns with calculating the amount of capital gains and losses resulting from the disposition of income trust units that distribute a return of capital.*  
(Please note this worksheet will also assist with dispositions of split corps securities that distribute a return of capital)

### STEP 1: Calculate the Cost of the Income Trust Security You Sold


(A) Book Value On Summary of Security Dispositions	Less	(B) Adjustments to Book Value	Equals	(C) Adjusted Book Value
---	------	--	--------	----------------------------------

### STEP 2: Calculate the Gain or Loss

(D) Proceeds Shown On Summary of Dispositions	Less	(C) Adjusted Book Value	Equals	(E) Actual Gain or (Loss)
( of this amount, only 50% is taxable under current tax rules )				



**R3 Tax Slip:** Quebec resident clients receive the Relevé 3, which is the T5 equivalent.

**Revenu Québec** 

**Revenus de placement**

Année:  Code du relevé:  Code de la devise:

**RL-3**

A1- Montant réel des div. déterminés	A2- Montant réel des div. ordinaires	B- Montant imposable des dividendes	C- Crédit d'impôt pour dividendes	D- Intérêts
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
E- Autres revenus de source canadienne	F- Revenus bruts étrangers	G- Impôts étrangers	H- Redevances de source canadienne	I- Dividendes sur les gains en capital
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
J- Revenus accumulés : rentes	<input type="text"/>			

Nom et adresse du bénéficiaire

Nom et adresse du payeur ou du mandataire

**Relevé 3**  
Ministère du Revenu

Relevé officiel – Ministère du Revenu  
Formulaire prescrit – Sous-ministre du Revenu

**NR4 Tax Slip:** Our non-resident clients who have earned Canadian sourced income receive the NR4 or Statement of Amounts Paid or Credited to Non-Residents of Canada.

**Canada Revenue Agency / Agence du revenu du Canada** **NR4** **STATEMENT OF AMOUNTS PAID OR CREDITED TO NON-RESIDENTS OF CANADA / ÉTAT DES SOMMES PAYÉES OU CRÉDITÉES À DES NON-RESIDENTS DU CANADA**

10 Year / Année	11 Recipient code / Code du bénéficiaire	12 Country code / Code pays	Payer or remitter identification number / Numéro d'identification du payeur ou de l'agent	13 Foreign or Canadian tax identification number / Numéro d'identification étranger ou canadien aux fins de l'impôt
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Line / Ligne	Income code / Code de revenu	Currency code / Code de devise	Gross income / Revenu brut	Non-resident tax withheld / Impôt des non-résidents retenu	Exemption code / Code d'exemption
1	14 <input type="text"/>	15 <input type="text"/>	16 <input type="text"/>	17 <input type="text"/>	18 <input type="text"/>
2	24 <input type="text"/>	25 <input type="text"/>	26 <input type="text"/>	27 <input type="text"/>	28 <input type="text"/>

**Non-resident recipient's name and address – Nom et adresse du bénéficiaire non-résident**

Individual's surname, first name and initial / Corporation, organization, association, trust, or institution name  
Nom, prénom et initiale du particulier / Nom de la société, de l'organisme, de l'association, de la fiducie ou de l'établissement

Second individual's surname, first name and initial  
Nom, prénom et initiale du second particulier

Address / Adresse

**Name and address of agent or payer – Nom et adresse du payeur ou de l'agent**

**Non-resident account number – Numéro de compte non-résident**

Country code / Code pays:

## T3 Tax Package

**Cover Letter:** Outlines what the client should expect to receive in the T3 tax package.

### Statement of Trust Income

**Allocations/Designations:** Lists all investment income that was received during the tax year from income trusts issuers. It itemizes distributions by date and separates the amounts out by taxable category.

Dear Client:

Please find enclosed your T3 tax slip detailing the investment income earned on Income Trust securities held in your RBC Dominion Securities account during 2013.

**IMPORTANT: You may receive additional T3 tax slips throughout March, and possibly into April.**

If you have holdings in a number of income trusts, you may receive additional tax information throughout March and April for these holdings.

At RBC Dominion Securities we rely on reports from external income trust issuers in order to produce your T3 tax slip(s). The Federal Government requires income trust issuers to report by February 28, 2014. We do not control when these issuers report to us and you may still receive tax packages in March and possibly April due to less timely disclosures and amendments by some income trust issuers.

To accommodate less timely reporting (and any amendments), and to ensure that we provide you with the highest quality tax information, we are sending T3 packages in three stages throughout March and April. If your total income trust holdings are not represented in the enclosed T3 package, it means that some income trust issuers did not report to us in time for our processing and mailing deadline, or, we are taking the necessary time to perform quality checks on the data they provided us, and you can expect additional tax slips.


In the meantime, please visit our website at [www.rbc.ds.com](http://www.rbc.ds.com) for up-to-date information on T3 package mailing dates for your particular income trust holdings.

This package (which again, may be one of several, depending on how many income trusts you hold) contains:

- **T3 tax slip.** If you are a Canadian resident, a T3 tax slip (and a Relevé 16 for Quebec residents only) detailing income earned from Income Trust Units is enclosed. If you are a non-resident of Canada, an NR4 slip is enclosed.
- **Statement of Trust Income Allocations/Designations.** The Statement of Trust Income Allocations/Designations details the income received from Income Trust securities during the 2013 calendar year.

To reduce the risk of filing your personal income tax return with incomplete information, we suggest that you provide the person preparing your income tax return with a complete tax package, including this T3 tax slip and Statement of Trust Income Allocations/Designations.

We encourage you to consult with a qualified tax advisor before filing your income tax return. If you have questions about this package, please contact your RBC Dominion Securities advisor.



Canada Revenue Agency / Agence des Revenus du Canada

# T3

STATEMENT OF TRUST INCOME ALLOCATIONS/DESIGNATIONS  
ÉTAT DES REVENUS DE FIDUCIE REPARTIS ET ATTRIBUÉS

CLIENT NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, PROVINCE POSTAL CODE \_\_\_\_\_

ACCOUNT NO. \_\_\_\_\_

SOCIAL INSURANCE NO. \_\_\_\_\_

PAGE \_\_\_\_\_

INVESTMENT ADVISOR : \_\_\_\_\_

DATE	SECURITY DESCRIPTION	TOTAL DISTRIBUTION	RETURN OF CAPITAL	NON-ELIGIBLE DIVIDEND	OTHER INCOME	CAPITAL GAIN DIV	ELIGIBLE DIVIDENDS	FOREIGN INCOME	FOREIGN TAX PAID
05/01	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	49.43	24.88	00.00	24.93	00.47	00.90	00.00	00.90
06/07	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	49.45	24.88	00.00	24.95	00.47	00.90	00.00	00.90
07/07	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	49.45	24.88	00.00	24.95	00.47	00.90	00.00	00.90
08/04	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	49.45	24.88	00.00	24.99	00.47	00.90	00.00	00.90
09/04	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	49.45	24.88	00.00	24.99	00.47	00.90	00.00	00.90
10/04	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	49.67	24.99	00.00	24.20	00.47	00.90	00.00	00.90
11/07	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	51.04	25.68	00.00	24.87	00.49	00.90	00.00	00.90
12/07	RIOCAN REAL ESTATE INVESTMENT TRUST UNITS	51.26	25.79	00.00	24.98	00.49	00.90	00.00	00.90

Distributions are broken down by taxable category



**R16 Tax Slip:** Quebec resident clients receive the Relevé 16, which is the T3 equivalent.

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## T5013 Tax Package

T5013/T5013A Tax Slip: One Tax Slip for Limited Partnership Units & Flow-Through Shares.

**Canada Revenue Agency / Agence du revenu du Canada**

Filer's name and address - Nom et adresse du déclarant

Fiscal period end / Exercice se terminant le: YYYY MM DD

Tax shelter identification number (see statement on reverse side \*) / Numéro d'inscription d'un abri fiscal (voir l'énoncé au dos): TS

Partnership's account number (15 characters) / Numéro de compte de la société de personnes (15 caractères): 001

Partner's identification number / Numéro d'identification de l'associé: 006

Partner's name and address - Nom et adresse de l'associé

Partner code / Code de l'associé: 002

Country code / Code du pays: 003

Recipient Type / Type du bénéficiaire: 004

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes: 005

Total limited partner business income (loss) / Revenu (perte) total(e) d'entreprise du commanditaire: 010

Total business income (loss) / Revenu (perte) total(e) d'entreprise: 020

Total capital gains (losses) / Total des gains (pertes) en capital: 030

Capital cost allowance / Déduction pour amortissement: 040

Box - Case Code Other information - Autres renseignements

Box - Case Code Amount - Montant

Box - Case Code Amount - Montant

Privacy Act, personal information bank Number CRA PPU 047 / Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC 047

New T5013 slip just provides box number and value associated. Please use your T5013-INST, instructions for Recipient, as reference.

R15 Tax Slip: Quebec resident clients receive the Relevé 15, which is the T5013 equivalent.

Revenu Québec				Montants attribués aux membres d'une société de personnes				RL-15	
Date de clôture de l'exercice financier : 2 0				Code du relevé				Numéro d'identification de l'abri fiscal, s'il y a lieu :	
1- Revenu net (ou perte nette) d'entreprise, canadien et étranger	2- Revenu net (ou perte nette) d'entreprise de source étrangère	3- Revenu net (ou perte nette) de location, canadien et étranger	4- Revenu net (ou perte nette) de location de source étrangère	5- Amortissement	6A- Montant réel des dividendes déterminés				
7- Intérêts et autres revenus de placement de source canadienne	8- Dividendes et intérêts de source étrangère	9- Ritourné de coopérative	10- Gains (ou pertes) en capital servant au calcul de la déduction	11- Provisions relatives aux immobilisations aliénées	6B- Montant réel des dividendes ordinaires				
12- Gains (ou pertes) en capital ne servant pas à calculer la déduction	13- Perte à l'égard d'un placement dans une entreprise	14- Revenu brut (ou perte brute) de la société de personnes	15A- Frais financiers et frais d'intérêts	15B- Paiements compensatoires d'un mécanisme de transfert de dividendes	16- Impôt du Québec retenu à la source				
17- Impôts étrangers payés sur les revenus non liés d'une entreprise	18- Impôts étrangers payés sur les revenus d'entreprise	19- Dons de bienfaisance	20- Autres dons	21A- Crédit d'impôt à l'investissement – Biens amortissables	21B- Crédit d'impôt à l'investissement – Autres biens				
24A- Capital versé – Part de la société membre dans les dettes	24B- Capital versé – Part de la société membre dans les biens admissibles	24C- Capital versé – Part de la société membre dans l'actif total	25- Dépenses de 8-D ayant trait aux salaires versés au Québec	26- Fraction à risques	27- Perte comme membre à responsabilité limitée				
28- Frais d'exploration au Canada	29- Frais de mise en valeur au Canada	30- Frais à l'égard de biens canadiens relatifs au pétrole et au gaz	31- Frais relatifs à des ressources étrangères	32- Frais d'exploration au Québec	33- Frais d'explor. minière de surface, pétrolière ou gazière au Québec				
34- Frais d'exploration dans le Nord québécois	35- Montants d'aide pour les frais inscrits aux cases 28 à 30, 32 et 33			36- Pourcentage de participation dans les revenus (ou les pertes)	37- Nombre d'unités détenues par l'associé				
38- Code du genre d'activité	39- Code du genre de société de personnes	40- Code du genre d'associé	41- Code du genre de contribuable	42- Pourcentage des affaires faites au Québec par la société de personnes	43- Remboursement de capital				
44- Crédit d'impôt pour dividendes	45- Partie admissible des gains en capital imposables sur biens relatifs aux ressources								
Abri fiscal									
Description et code de la principale activité commerciale concernant l'abri fiscal :									
Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire TP-1079.6 (voyez au verso). Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.									
50- Nombre d'unités acquises au cours de l'exercice financier	51- Coût unitaire	52- Coût total des unités	53- Montant à recours limitée	54- Montant du rajustement à risque	55- Autres réductions indirectes				
Actions accréditées									
60- Frais d'exploration au Canada	61- Frais de mise en valeur au Canada	62- Frais d'exploration au Québec	63- Frais d'explor. minière de surface, pétrolière ou gazière au Québec	64- Frais d'exploration dans le Nord québécois	65- Frais d'émission d'actions ou de titres				
66- Montants d'aide pour les frais inscrits aux cases 60 à 64	60-	61-	62-	63-	64-				
Voyez l'explication des cases au verso.									
Nom et adresse de l'associé				Raison sociale et adresse de la société de personnes					
Numéro d'assurance sociale ou numéro d'identification de l'associé				Numéro d'identification de la société de personnes					
Ministère du Revenu				Relevé 15 Formulaire prescrit – Sous-ministre du Revenu					