



1994



T5 Guide –  
Return of  
Investment  
Income

## What's new for 1994

### The T5 Supplementary

#### Box 17

We have added separate reporting instructions for amounts indicated in box 17.

#### Box 24

Under proposed legislation, capital gains dividends paid after February 22, 1994, will no longer qualify for the \$100,000 capital gains exemption.

### The T5 Summary

We are implementing a new numbering system for businesses in stages, starting in January 1995. While the new Business Number (BN) does not replace the **filer identification number**, it does replace other numbers businesses need in their dealings with the federal government. If we have assigned your business a BN, enter the first nine digits of your number on the T5 Summary in the area entitled "Employer account number (per Form PD7A) or BN" or "Corporation account number (per T2 return) or BN."

### Proposed law

This guide includes announced tax changes that were not law at the time of printing. However, we are getting ready to apply the proposed changes.

In 1992, we began processing T5 information returns using optical character recognition (OCR) machines that "read" the information you enter on the Supplementary, Summary, and Segment forms. OCR is a fast and cost-effective way for us to compile the information from the millions of paper forms we receive. To help us process your returns quickly and accurately, **do not enter information by hand** on the T5 forms. **Please type or machine-print.** See Chapter 4 for details.

The 1993 and earlier versions of the T5 Supplementary, T5 Summary, and T5 Segment forms are now obsolete and cannot be processed by OCR machines. Please use the current version of these forms (Rev. 94) when you file your T5 information return.

Please do not file a blank or "nil" T5 information return that has no Supplementary slips. You do not have to file a T5 return for a year during which you did not pay or credit any amounts.

## Your opinion counts!

We review this guide and the related forms each year. If you have any comments or suggestions for improvement, we would like to hear from you. Please write to us at:

Client Assistance Directorate  
400 Cumberland Street  
Ottawa ON K1A 0L8

This guide uses plain language to explain the most common tax situations. If you need more help, please contact your Revenue Canada income tax office.

When we refer to bulletins and circulars in this guide, we are referring to the current version available, unless otherwise noted.

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## Chapter 1 Before You Start

In this guide, you will find information on how to complete a T5 information return (which includes the T5 Supplementary, *Statement of Investment Income*, the T5 Summary, *Return of Investment Income*, and the T5 Segment forms). If you require more detailed information, see the list of interpretation bulletins and information circulars provided in Appendix I.

If you are only reporting interest or dividend payments on your T5 information return, you probably do not need to know all the details in this guide. We have published an easy-to-read, concise pamphlet called *How to File the T5 Return of Investment Income*, which contains all the information you need. You can get a copy of the pamphlet or any other publication mentioned in this guide from any income tax office.

### Note

In some cases, the *Income Tax Act* treats certain payments in a specific way. For example, you have to report some interest payments as dividends and some dividend payments as interest. This guide explains these and other rules.

Unless we state otherwise, the sections, subsections, and paragraphs we refer to in this guide are from the *Income Tax Act*.

In this guide, the term **filer** refers to the person (individual, organization, etc.) who is responsible under the *Income Tax Act* for preparing and filing a T5 information return. The filer is different from a service bureau or anyone else who may be submitting the return on the filer's behalf.

### Privacy Act

We can only use the information you provide on the T5 information return and any related forms as the law permits.

### When do you have to file a T5 information return?

If you make certain payments to a resident of Canada, or if you receive certain payments as a nominee or agent for a person resident in Canada, you have to file a T5 information return.

These payments, which are described in section 201 of the *Income Tax Regulations*, include:

- dividends (including most deemed dividends);
- interest from:
  - a fully registered bond or debenture;
  - money loaned to, or on deposit with, or property of any kind placed with, a corporation, association, organization, or institution;
  - an account with an investment dealer or broker;
  - an insurance policy or annuity contract (when paid by an insurer); or

- an amount owing as compensation for property expropriated;
- amounts required to be included in a policyholder's income under section 12.2;
- royalties from the use of a work, invention, or a right to take natural resources; or
- blended payments of income and capital made by a corporation, association, organization, or institution. For more information on blended payments, see Chapter 9.

For investment contracts acquired **before** 1990, you have to report accrued interest every three years, unless the recipient has elected to report annually. This calculation is based on the calendar year. For more information, see Chapter 10.

For investment contracts acquired **after** 1989, you have to report accrued interest every year. Base this calculation on the date the investment contract was issued. We will consider an investment contract acquired before 1990 to be a new contract acquired after 1989 if certain material changes were made after 1989. For details, see Interpretation Bulletin IT-448, *Dispositions — Changes in Terms of Securities*, and its Special release.

We explain special accrual rules for indexed debt obligations in Chapter 10.

**Do not use the T5 information return to report debt obligations in bearer form.** For more information on reporting debt obligations in bearer form, see the *T5008 Guide — Return of Securities Transactions*.

For information on payments made to non-residents, see Chapter 8.

### Note

If your corporation amalgamated with one or more corporations during the year, the new corporation can prepare the T5 information return on a consolidated basis for itself and the predecessor corporation(s).

### When don't you have to file a T5 information return?

You do not have to file a T5 information return:

- to report the interest portion of a blended payment made by an individual;
- to report interest paid by one individual to another, such as interest paid on a private mortgage (this does not include investment dealers or brokers making payments for client accounts);
- for interest paid on loans from banks, financial houses, or other institutions whose usual business includes lending money;
- to report capital dividends, as described in Interpretation Bulletin IT-66, *Capital Dividends*;

- for amounts paid or credited to non-residents of Canada (see Chapter 8);
- for interest on an investment contract accrued or payable during the year to a corporation, partnership, unit trust, or any trust of which a corporation or a partnership is a beneficiary;
- for interest paid to farmers under the net income stabilization account (NISA) program, Fund No. 2 (the amounts are reported on the AGR-1 Supplementary slip); or
- for amounts paid to one recipient when the **total** amount for the year is less than \$100.

## Are you acting as a trustee?

If you are acting as a trustee and you have ownership and control of property on behalf of another person, you have to file a *T3 Trust Return*. If the beneficial owner keeps ownership and control of the property, any income earned should be reported on a T5 information return.

If you are acting as a trustee and you are not sure if you should complete a T3 or a T5 information return, see the *1994 T3 Guide and Trust Return*. The information in the T3 guide and in this guide will help you decide which return to complete. If you still have questions, contact your income tax office.

## Chapter 2 General Information

### Due date

You have to file the T5 information return before March 1 after the calendar year for which you are preparing the return.

### Note

When a business or activity ends, you have to file the T5 information return no later than 30 days after the date the business or activity ended.

You have to send the recipients' copies of the T5 Supplementary slips or deliver them in person to the recipients at their last known address. Do this on or before the day you have to file the T5 information return.

### Penalties and offences

#### Failing to file by the due date

If you file the T5 information return late, or if you distribute the T5 Supplementary slips late, you are liable to a penalty of \$25 per day, ranging from a minimum of \$100 to a maximum of \$2,500, for each return.

#### Failing to make or file an information return

If you fail to make or file the T5 information return as required under the *Income Tax Regulations*, you may be guilty of an offence. In addition to any other penalty, you are liable on summary conviction to:

- a fine ranging from a minimum of \$1,000 to a maximum of \$25,000; or
- a fine and imprisonment for not more than 12 months.

#### Failing to provide a social insurance number (SIN)

Individuals have to provide their SINs on request to anyone who has to prepare an information slip on their behalf. Penalties for failing to provide a SIN apply to both the filer and the individual.

- **Filer (payer)** — If you have to prepare a T5 information return, you have to make a reasonable effort to obtain the SINs of individuals for whom you are preparing T5 Supplementary slips. Unless you make a reasonable

effort to get the SIN, you will be liable to a \$100 penalty each time you do not provide a SIN on a T5 Supplementary slip.

If you have existing clients who have not yet given you their SINs, and you are preparing T5 Supplementary slips on their behalf, you must advise your clients (preferably in writing) that they have to provide their SINs. You should ask new clients to give you their SINs whenever they open a new account, or enter into a transaction for which you may have to prepare a T5 Supplementary slip.

- **Recipient** — Individuals (other than trusts) have to give their SIN on request to anyone who has to prepare a T5 Supplementary slip on their behalf. Any individual who does not have a SIN has 15 days from the day of the request to apply for one at any Canada Employment Centre. When the individual receives the SIN, he or she then has 15 days to give the SIN to the information-slip preparer. Individuals who, for any reason, do not comply with these requirements are liable to a penalty of \$100 for each failure.

For more information about SIN reporting requirements and the penalties that may apply, see Information Circular 82-2, *Social Insurance Number Legislation That Relates to the Preparation of Information Slips*. You can get a copy from your income tax office.

### Using the social insurance number

If you have to prepare an information return, you cannot knowingly use, communicate, or allow an individual's SIN to be communicated, other than as required or authorized by law, or for a purpose for which it was provided by the individual.

### Interest on penalties

We charge interest, compounded daily at the prescribed rate, on the total amount of penalties and interest outstanding. Both interest and penalties are payable to the Receiver General.

## Canceling or waiving penalties and interest

The fairness provisions of the *Income Tax Act* give the Department the discretion to cancel or waive all or a portion of any interest or penalties due. This applies to the 1985 and later taxation years. For more information, see Information Circular 92-2, *Guidelines for the Cancellation and Waiver of Interest and Penalties*.

### Notice of Assessment

We will only issue a *Notice of Assessment* for the T5 information return if we apply a penalty.

### Filing on magnetic media

We encourage you to file your T5 information return on magnetic tape, cartridge, or diskette (magnetic media).

### Note

If you receive approval to file your T5 information return on magnetic media, you do not have to submit the paper copy of the T5 Summary form or T5 Supplementary slips to us.

If you want to participate in the magnetic-media filing program for the first time, send us a test tape or diskette for our approval at least two months before the filing deadline. For details, see the booklet called *1994 Computer Specifications for Data Filed on Magnetic Media — T5, T5008, T4RSP, T4RIF and NR4*. It is available at any income tax office.

For more information about this method of filing, write to:

Magnetic Media Processing Unit  
Revenue Canada  
Ottawa Taxation Centre  
875 Heron Road  
Ottawa ON K1A 1A2

Telephone (toll-free): 1-800-665-5164

## Chapter 3 The T5 Information Return

The T5 information return has two parts: the T5 Summary, and the related T5 Supplementary slips. If you are filing a paper return, you may also have to complete T5 Segment forms.

### The T5 Supplementary

The T5 Supplementary is a three-copy, carbon-loaded form. There are three individual slips printed on each page or sheet. Use a T5 Supplementary slip to record the various types of investment income which residents of Canada have to report. You do not report investment income paid to non-residents of Canada on a T5 Supplementary slip. See Chapter 8 for more information about payments to non-residents.

Prepare only one T5 Supplementary slip for interest credited to a joint account.

If you want to use a customized T5 Supplementary slip, you have to get our approval. Follow the instructions in Information Circular 93-4, *Custom and Facsimile Tax Forms*, which you can get at any income tax office.

For information on how to complete the T5 Supplementary, see Chapter 5. Appendix II has a sample of the form.

### The T5 Summary

The T5 Summary is a single-copy form you use to record the total of the amounts you reported on all the related

T5 Supplementary slips. The T5 Summary is also available in continuous-feed format.

You have to complete a T5 Summary, if you prepare one or more T5 Supplementary slips.

You have to prepare a separate T5 Summary when a resident of Canada claims previously unclaimed interest or dividends from which you withheld tax. See Chapter 12 for details.

For information on how to complete the T5 Summary, see Chapter 6. You will find a sample of the form in Appendix II.

### The T5 Segment

The T5 Segment is a single-copy form that you use when you are filing a paper T5 information return with more than 300 T5 Supplementary slips (100 sheets or pages). This form will help you balance the T5 Supplementary slips with the T5 Summary.

For information on how to complete the T5 Segment, see Chapter 7. You will find a sample of the form in Appendix II.

## Chapter 4

### Guidelines for T5 Information Returns Filed on Paper

We use optical character recognition (OCR) machines to “read” the information you enter on the T5 forms. This is a fast and cost-effective way to compile the information from the millions of paper forms we receive.

If you are filing your T5 information return on paper, **please keep the following in mind** when you complete the Supplementary, Summary, and Segment forms:

- You can get all the forms you need from any income tax office.
- Please use the current T5 Supplementary, Summary, and Segment forms (**Rev. 94**) when you file your T5 information returns. Do **not** use **out-of-date** forms from prior years.
- **Type or machine-print** data entries. Insert data in the middle of the white areas, separated from other printing and entries. Entries should be clear and sharp.
- Avoid writing or printing by hand. However, if you do not have a printer or typewriter and you have to complete the forms by hand, **we will accept your information return.**
- Use **black ink** only.
- Do **not cut** or separate copy 1 of the T5 Supplementary, since you must file this copy as a complete page.
- Use the “VOID” box to cancel T5 Supplementary slips which you may have incorrectly completed.
- When printing, use a font that has characters with **fixed spacing**, not proportional spacing (PS).

- Use a standard **10 or 12 characters-per-inch (CPI) font.**
- Use **capital letters** for all information.
- Do **not** use **italics, script, or draft-quality** printing.
- Do not tape, tear, stamp, or staple any of the T5 forms.
- Do not send photocopies of T5 forms.
- For all dollar amounts, use a comma to separate thousands and a period to separate dollars from cents. Do not use dollar signs (\$).

Examples 2,222.22  
222.00

- Where no entry is required, **leave boxes and areas blank.** Do not enter nil, N/A, dashes (-), or zeros in these empty boxes.
- Do not change the title of any box or area on the forms.
- Do not print or stamp any information within a half-inch of the reference marks (black lines) or the form-identifier numbers (upper right-hand corner).
- Enter an “X” in those boxes that need one. Do not use any other mark (e.g., tick, check mark).
- Remove **side borders** (pin-feed edges) from copy 1 of all forms.
- Submit only copy 1 of the T5 Supplementary slips to us.

Report information only in the appropriate box or area provided. If you are not sure where to enter the information, contact your income tax office.

## Chapter 5

### The T5 Supplementary

#### How to complete the T5 Supplementary

Before you complete the T5 Supplementary slips, see the information in Chapter 2 under “Filing on magnetic media.” If you are filing your T5 information return on paper, please read the instructions in Chapter 4. We can process your return more efficiently if you follow these instructions.

#### Void

If you make an error while typing or machine-printing a T5 Supplementary slip, or if a completed or partially completed T5 Supplementary slip is incorrect, enter an “X” in the “VOID” box in the centre area of the slip, above the recipient address area. You can enter the “X” using a medium lead pencil, as well as typing or machine-printing. We will disregard this T5 Supplementary slip during processing.

#### Recipient’s name and full address (six lines)

Type or machine-print the information in the white areas provided.

For an individual, enter the last name first, followed by the usual first name and initials. Even if more than one recipient is entitled to the investment income, you only need to complete one T5 Supplementary slip. If there are two individual recipients, enter both their names. For a corporation, enter the corporation’s name.

If the payment is made to an organization, association, or institution, enter that name. Do not enter the name of the secretary-treasurer or any other individual who has signing authority.

In all cases, enter the recipient’s full mailing address as follows:

**Line 1** — Enter, as indicated above, the individual’s last and first names, or the name of the recipient corporation, organization, institution, etc.

**Line 2** — Enter the second recipient’s last and first names. If there is only one recipient, leave this line blank.

**Lines 3, 4, and 5** — Enter the recipient's full address, including city and province or territory (you can leave some lines blank). Please use the two-letter abbreviations for the province or territory which are listed in Appendix IV.

**Line 6** — Enter the recipient's postal code.

### Name and address of payer

Complete this area on each T5 Supplementary slip. Enter the filer's full name and postal address.

### Year

Enter the calendar year during which the recipient earned the investment income. Enter the last two digits only. For example, enter "94" for 1994.

### Boxes 10, 11, and 12 — Dividends from taxable Canadian corporations

Dividends include all dividends in cash or kind (including stock dividends) and all payments deemed to be dividends. For details on deemed dividends, see Chapter 11. For information on unclaimed dividends, see Chapter 12.

To calculate the taxable amount of dividends the recipient has to report, increase by 25% the actual amount of dividends from taxable Canadian corporations paid to an individual, other than a trust that is a registered charity. These grossed-up dividends are eligible for the federal dividend tax credit. See the instructions for boxes 10 and 11.

For more information, see Interpretation Bulletin IT-67, *Taxable Dividends from Corporations Resident in Canada*.

### Box 10 — Actual amount of dividends

Enter the actual amount of taxable dividends, or the amount we consider to be taxable dividends, paid by a taxable Canadian corporation to an individual resident in Canada (other than a trust that is a registered charity).

#### Do not include:

- dividends paid or payable by a credit union to a member who has a share in the credit union that is not listed on a prescribed stock exchange — we treat these amounts as interest;
- taxable dividends, other than capital gains dividends, paid by a mortgage investment corporation to any of its shareholders — we treat these amounts as interest;
- capital gains dividends;
- dividends paid to corporations; or
- dividends that are not eligible for the federal dividend tax credit.

To report capital gains dividends, dividends paid to corporations, or dividends that are not eligible for the federal dividend tax credit, see the instructions for boxes 14 and 18.

### Box 11 — Taxable amount of dividends

Calculate and enter the taxable amount of dividends. The taxable amount is 25% more than the amount you report in box 10.

### Box 12 — Federal dividend tax credit

Calculate and enter the amount of federal dividend tax credit. The amount is 13.334% of the taxable amount you entered in box 11.

### Box 13 — Interest from Canadian sources

Enter the following amounts, as long as you did not previously report them:

- interest on a fully registered bond or debenture;
- interest on money loaned to, on deposit with, or any kind of property placed with, a corporation, association, organization, or institution;
- interest on an account with an investment dealer or broker;
- interest an insurer paid in connection with an insurance policy or annuity contract;
- interest on an amount owing as compensation for property that has been expropriated;
- the interest portion of blended payments (see Chapter 9);
- dividends paid or payable by a credit union to a member who has a share in the credit union that is not listed on a prescribed stock exchange;
- taxable dividends, other than capital gains dividends, a mortgage investment corporation paid to any of its shareholders; and
- amounts reported by life insurers, to be included in a policyholder's income under paragraph 56(1)(j), except if they arise from a policy loan — see box 14.

#### Do not include:

- interest from a source outside Canada (report these amounts in box 15, "Foreign income"); or
- the accrued income from an annuity described under paragraph 56(1)(d.1), or accrued income of certain life-insurance policies (see box 19).

For more information on accrued interest on investment contracts, see Chapter 10. See Chapter 12 for information on unclaimed interest.

### Box 14 — Other income from Canadian sources

Other income includes the following amounts:

- dividends or amounts we treat as dividends that you do not report in box 10, such as:
  - taxable dividends and deemed dividends (see Chapter 11) from a corporation resident in Canada that is **not** a taxable Canadian corporation; and
  - taxable dividends and deemed dividends from a taxable Canadian corporation paid to a corporation resident in Canada;
- amounts to be included in the income of a policyholder under a life-insurance policy, if they arise from a policy loan.



**Box 15 — Foreign income**

Enter in Canadian currency the gross foreign income received from sources outside Canada. Do not reduce the amount by any foreign income tax that was withheld. If you cannot report the amount in Canadian currency, see the instructions for box 27.

**Box 16 — Foreign tax paid**

Enter the amount of foreign income tax, if any, that was withheld from the gross foreign income you reported in box 15. Report the amount of the foreign income tax withheld in Canadian currency. The recipient of the T5 Supplementary will need to know this amount to calculate a foreign tax credit.

**Box 17 — Royalties from Canadian sources**

Enter the amount of royalties paid during the year. Royalties include payments for the use of a work or invention, or a right to take natural resources.

**Box 18 — Capital gains dividends**

Enter the amount of capital gains dividends that we consider to be a capital gain and that was paid by:

- an investment corporation;
- a mortgage investment corporation; or
- a mutual-fund corporation.

In box 24, enter the portion of the total amount in box 18 that does not qualify for the capital gains exemption. See Chapter 13 for more information.

**Box 19 — Accrued income — Annuities**

In this box, enter the following amounts:

- the accrued earnings on a life insurance policy to be included in a policyholder's income under section 12.2; and
- annuity payments to be included in income under paragraph 56(1)(d.1) (for annuity contracts issued before 1990).

**Box 20 — Amount eligible for resource allowance deduction**

Enter all amounts included in box 17 that qualify as production royalties for the purposes of the resource allowance deduction.

**Box 21 — Report code**

The code in this box helps us determine if this is the original T5 Supplementary slip you issued to the recipient, or if it amends the original.

Enter **0**, if this is the original T5 Supplementary slip.

Enter **1**, if this changes the financial or identification information of a T5 Supplementary slip you previously submitted.

When using code 1, enter a brief description at the top of the T5 Supplementary slip (e.g., "AMENDED"), and include a written explanation of the reason you are filing the slip(s) when you send them to us. For more

information, see the section called "Correcting, amending, or replacing the T5 Supplementary" at the end of this chapter.

**Box 22 — Social insurance number**

Enter the recipient's social insurance number (SIN). For interest credited to a joint account, enter the SIN of only one of the individuals.

**Leave this box blank if the recipient is not an individual.**

If you have not received the recipient's SIN by the time you have to prepare an information slip, leave the SIN area blank. If an individual indicates that he or she does not have a SIN but is applying for one, do not delay completing the T5 information return beyond the required filing date.

**Note**

If you are reporting a payment made in trust to an institution on behalf of an individual (e.g., a payment of interest made to the trustee of a self-directed RRSP), **do not enter the individual's SIN in box 22.**

**Box 23 — Recipient type**

Enter one of the following codes to identify the type of recipient:

Enter **1**, if the investment income was earned by an individual.

Enter **2**, if the investment income was earned by a joint account (two individuals).

Enter **3**, if the investment income was earned by a corporation.

Enter **4**, if the investment income was earned by an association, a trust (fiduciary-trustee, nominee, or estate), a club, or a partnership.

Enter **5**, if the investment income was earned by a government, government enterprise, or international organization.

**Box 24 — Non-eligible portion of box 18**

Enter the portion of the amount in box 18 that does not qualify for the capital gains exemption. See Chapter 13 for more information.

**Box 27 — Currency**

If you cannot report amounts in Canadian dollars, identify the foreign currency according to the document called *ISO (International Organization for Standardization) 4217 Codes for the Representation of Currencies and Funds*. Enter the appropriate three-letter alphabetic or three-digit numeric codes. If possible, use the alphabetic codes. For example:

USD — United States, dollar  
 JPY — Japan, yen  
 SVC — El Salvador, colon  
 FRF — France, franc  
 HKD — Hong Kong, dollar

ITL — Italy, lire  
 DEM — Germany, mark  
 DKK — Denmark, krone  
 GBP — United Kingdom, pound  
 ESP — Spain, peseta

Leave this area blank if you are reporting amounts in Canadian dollars.

When you report amounts in foreign currency, it is important to keep the following rules in mind:

- do not combine different foreign currency types on a T5 Supplementary slip — report only one foreign currency on each slip;
- print the name of the foreign currency on the slip (e.g., “US DOLLARS”) under boxes 15 and 16, for the benefit of the recipient;
- if you file a paper T5 information return and leave box 27 blank, we will process the amounts on the T5 Supplementary slips as Canadian dollars;
- when completing your T5 Summary or T5 Segment forms, you only have to enter one total income amount, whether or not the T5 Supplementary slips are made up of different currency types.

#### **Box 28 — Transit**

If you are reporting for a financial institution or any similar business, enter the recipient’s transit code or branch identification code (up to eight characters) in this area.

#### **Box 29 — Recipient account**

If you can identify the recipient by an account number or policy number, enter the appropriate characters (up to 12) in this area.

### **Distributing the T5 Supplementary**

#### **Copy 1**

Send us copy 1 of each T5 Supplementary (three slips printed per sheet), along with the T5 Summary before March 1 of the year after the calendar year for which you have to file the T5 information return. You should include T5 Segment forms if you are filing a paper return with more than 300 T5 Supplementary slips (100 sheets or pages). See Appendix III for the taxation centre addresses.

#### **Copies 2 and 3**

Separate copies 2 and 3 of the T5 Supplementary into individual slips, and send both copies to the appropriate recipient before March 1 after the calendar year for which the T5 information return is required.

### **Note**

When a business or activity ends, you have to file the T5 information return, and send the appropriate copies of the T5 Supplementary slips to the recipients, no later than 30 days after the date the business or activity ended.

You do not have to keep a copy of the T5 Supplementary slips in your files. However, you have to keep the information from which you prepared the slips in an accessible and readable format.

### **Correcting, amending, or replacing the T5 Supplementary**

If you find that a T5 Supplementary slip contains an error, you have to issue an amended slip. Clearly enter the word “AMENDED” at the top of the revised T5 Supplementary slip and enter code 1 in box 21. Send a covering letter to your taxation centre with copy 1 of the amended T5 Supplementary slip explaining the error. Be sure to include your filer identification number from the T5 Summary you filed with the original T5 Supplementary slip. Send copies 2 and 3 of the amended T5 Supplementary slip to the recipient.

If the amended T5 Supplementary slip contains changes to any of the dollar amounts on the original slip (boxes 10 to 20, and 24), you have to file an amended T5 Summary with revised totals. See Chapter 6 for more information.

If you issued a T5 Supplementary slip in error, you can cancel or delete the slip by letting us know in writing. Your letter should clearly identify you (by filer identification number) and the incorrect T5 Supplementary slip (recipient’s name, address, SIN, transit or account codes, amounts, and boxes). You can also send us another copy of the incorrect T5 Supplementary slip and enter the word “DELETED” at the top of the slip. Enter code 1 in box 21. You should also advise the recipient.

Do not file a T5 information return that contains both original and amended T5 Supplementary slips. File amended T5 Supplementary slips on a separate T5 information return.

If you issue a T5 Supplementary slip to replace the one lost by the recipient, **do not send us a copy**. Clearly enter the word “DUPLICATE” at the top of the replacement T5 Supplementary slip you give to the recipient, and enter code 0 in box 21.

## Chapter 6 The T5 Summary

### How to complete the T5 Summary

Before you complete the T5 Summary, see the information in Chapter 2 under "Filing on magnetic media." If you are filing your T5 information return on paper, please read the instructions in Chapter 4. We can process your return more efficiently if you follow these instructions.

Please do not staple, mark on, type in, or print on the areas labelled "FOR DEPARTMENTAL USE ONLY."

Do not include amounts on the T5 Summary for which you have not prepared a T5 Supplementary slip.

If you filed a T5 information return for 1993, we mailed you a preprinted T5 Summary in December 1994 with your filer identification number, the name of your organization or business, and your mailing address.

### Return for the year ended

Type or machine-print the taxation year of the information return (last two digits only — e.g., enter "94" for 1994).

### Filer identification number

The filer identification number is a unique number that applies to information returns (including the T5 information return). It has two alphabetical and seven numerical characters (e.g., HA1234567). Do **not** enter your employer account number, your corporation account number, or your business number in this area.

If you did not receive a preprinted T5 Summary, enter your filer identification number in the space provided. If you have not filed a T5 information return in recent years or are unsure of your number, write to the Employer Services Section of your taxation centre. Do not delay filing your return, even if you have not received your filer identification number before the due date.

### Amended T5 Summary

If you are filing an amended T5 Summary, enter an "X" in this box. For more information, see "Correcting, amending, or replacing the T5 Summary" at the end of this chapter.

### Additional T5 Summary

Use this box if you are preparing more than one T5 information return, and:

- a) the returns are for the same filer with the same filer identification number; and
- b) the returns are for the same taxation year.

Enter "X" in this box on the T5 Summary for the second return, and on each subsequent T5 Summary as described in a) and b) above.

### Name and address of filer or nominee (four lines)

Enter the name of the filer or nominee, and the full

address of the branch or office filing the T5 Summary. Type or machine-print the information in the white areas. Please use the two-letter code that applies to the province or territory. See Appendix IV for a list of these codes.

### Employer account number or BN

If you have employees, enter the employer account number from your Form PD7A, *Remittance Form for Current Source Deductions*.

If your business has been registered in the newly created business number system, enter the first nine digits of your Business Number (BN) in this area.

Leave this area blank if you do not have an employer account number or BN.

### Corporation account number or BN

Enter the account number from your *T2 Corporation Income Tax Return*.

If your business has been registered in the newly created business number system, enter the first nine digits of your BN in this area.

Leave this area blank if you do not have a corporation account number or BN.

### Language

Enter an "X" in the appropriate box. This will ensure that the correspondence and information we send you after you have filed your T5 information return will be in the language of your choice.

### Have you filed a T5 information return before?

If you have sent us a T5 information return in a previous year, enter "X" in the yes box.

If this is the first year you are sending us a T5 information return, enter "X" in the *no* box.

### Is this form preprinted with an address that is incorrect?

If we mailed you a preprinted T5 Summary and the address is incorrect, enter the correct full address in the space provided.

### Line 10 — Actual amount of dividends

Enter the total amount of actual dividends you reported in box 10 on all related T5 Supplementary slips.

### Line 11 — Taxable amount of dividends

Enter the total taxable amount of the dividends you reported in box 11 on all related T5 Supplementary slips.

### Line 12 — Federal dividend tax credit

Enter the total amount of federal dividend tax credits you reported in box 12 on all related T5 Supplementary slips.

**Line 13 — Interest from Canadian sources**

Enter the total amount of interest you reported in box 13 on all related T5 Supplementary slips.

**Line 14 — Other income from Canadian sources**

Enter the total amount of other income you reported in box 14 on all related T5 Supplementary slips.

**Line 15 — Foreign income**

Enter the total amount of gross foreign income you reported in box 15 on all related T5 Supplementary slips.

**Line 16 — Foreign tax paid**

Enter the total amount of foreign tax paid you reported in box 16 on all related T5 Supplementary slips. You have to report this amount in Canadian currency.

**Line 17 — Royalties from Canadian sources**

Enter the total amount of royalties you reported in box 17 on all related T5 Supplementary slips.

**Line 18 — Capital gains dividends**

Enter the total amount of capital gains dividends you reported in box 18 on all related T5 Supplementary slips.

**Line 19 — Accrued income — Annuities**

Enter the total amount of accrued income and annuity income you reported in box 19 on all related T5 Supplementary slips.

**Line 20 — Amount eligible for resource allowance deduction**

Enter the total of the amounts eligible for a resource allowance deduction you reported in box 20 on all related T5 Supplementary slips.

**Line 31 — Total number of T5 slips filed**

Enter the total number of T5 Supplementary slips (there are three slips per sheet or page) that you are filing with the T5 Summary. Do not include in this total any T5 Supplementary slips that you marked "VOID" or left blank.

**Lines 32 and 33 — Unclaimed amounts subsequently paid out**

Special reporting is required when you have held an unclaimed amount, and you finally identify the rightful owner and pay out the amount. See Chapter 12 for more information on how to complete the T5 Summary form and Supplementary slips to report unclaimed amounts you later paid out.

**Line 32 — Unclaimed amounts — Dividends and interest**

On line 32 of the T5 Summary, enter the total of the amounts you identified as unclaimed dividends or unclaimed interest subsequently paid out. These amounts

are reported in box 10 or box 13 on the T5 Supplementary slips identified as "UNCLAIMED DIVIDEND ACCOUNT" or "UNCLAIMED INTEREST ACCOUNT."

**Line 33 — Tax deducted from unclaimed amounts**

Enter the total amount of tax deducted shown on the T5 Supplementary slips identified as "UNCLAIMED DIVIDEND ACCOUNT" or "UNCLAIMED INTEREST ACCOUNT." The amount of tax deducted is shown on the T5 Supplementary slip, directly below the postal code of the recipient. See Chapter 12 for more information.

**Note**

Please report previously unclaimed amounts on separate T5 information returns. Do not file a T5 Summary with amounts entered on lines 32 and 33 (unclaimed amounts) that also contains entries on lines 10 to 20.

**Line 41 and 42 — Person from whom we can get more information**

Enter the name and telephone number of the person who can answer any questions that we may have about the T5 information return.

**Certification**

Sign and date the T5 information return in this area of the Summary.

**Distributing the T5 Summary**

Send the completed T5 Summary along with the related T5 Supplementary slips (and T5 Segment forms, if required) to the appropriate taxation centre before March 1 of the year after the calendar year to which the T5 information return applies. See Appendix III to determine where to send your return.

When a business or activity ends, you have to file the T5 information return no later than 30 days after the date the business or activity ended.

You may want to keep a working copy of the T5 Summary for your records.

**Correcting, amending, or replacing the T5 Summary**

You have to file an amended T5 Summary with revised totals if you issued T5 Supplementary slips with amended financial information (see "Correcting, amending, or replacing the T5 Supplementary" in Chapter 5). If it is not possible to show the revised totals, you can report the net change.

Do not send an amended T5 information return if you are issuing replacement T5 Supplementary slips only. We consider these slips as duplicates.

## Chapter 7 The T5 Segment

### How to complete the T5 Segment

If you are filing your T5 information return on paper, please read the instructions in Chapter 4 before you complete the T5 Segment forms. We can process your return more efficiently if you follow these instructions. If you are filing your return on magnetic media, you do not have to use the T5 Segment.

Use the T5 Segment if:

- you are filing your T5 information return on paper; and
- your T5 information return contains more than 300 T5 Supplementary slips (100 sheets or pages).

You should file one T5 Segment for each bundle (or "segment") of 300 T5 Supplementary slips (100 sheets or pages) you completed. If, for example, you complete 375 T5 Supplementary slips, prepare one T5 Segment for the

first 300 slips, and another T5 Segment for the remaining 75 slips. The number of T5 Supplementary slips you record on each T5 Segment should balance with the total number of slips you indicate on the T5 Summary.

The filer identification number and the filer name that you enter on the T5 Segment have to match the filer identification number and filer name on the T5 Summary.

It is possible that the surname (or name of company, association, etc.) on the first or last T5 Supplementary slip in the bundle will not fit in the space provided on the T5 Segment. If this is the case, enter the portion of the surname (or equivalent) that fits into the space provided.

When you file the information return, please make sure you place the T5 Segment forms on top of the correct bundle of T5 Supplementary slips.

## Chapter 8 Payments to Non-Residents of Canada

You have to file an NR4 information return to report amounts paid or credited, or amounts we consider to be paid or credited, by residents of Canada to non-resident persons. You have to report most payments to non-residents if the total annual amount you paid or credited is \$10 or more.

For more information on how to complete the NR4 return, see the *Guide for Filing the New NR4 Return*.

You have to withhold income tax of 25% (or the percentage established by a tax convention or agreement) on amounts you paid or credited to non-residents. Complete the remittance portion (part 2) of Form NR76 — *Non-Resident Tax Statement of Account*, and send it with the tax to:

Revenue Canada  
International Taxation Office  
Ottawa ON K1A 0L8

For more information, see Information Circulars 76-12, *Applicable Rate of Part XIII Tax on Amounts Paid or*

*Credited to Persons in Treaty Countries (and its Special Release), and 77-16, Non-Resident Income Tax.*

If, as a resident of Canada who pays or credits amounts to, or for, a non-resident of Canada, you do not withhold (or you withhold but do not remit) non-resident tax, you are liable for the amount of tax you should have withheld and remitted, plus a penalty of 10% of the tax. If the penalty of 10% is payable for the year, we increase the penalty to 20% of the tax for any second or subsequent failures in the same calendar year, if they were made knowingly or under circumstances amounting to gross negligence. We charge interest, compounded daily at the prescribed rate, on the total of the tax, penalties, and outstanding interest.

You do not have to withhold non-resident income tax for anyone who we have confirmed is a resident of Canada. If requested, we will issue written authorization to the Canadian resident payer not to withhold non-resident tax from the payments.

For more information about how we determine an individual's residence for tax purposes, see Interpretation Bulletin IT-221, *Determination of an Individual's Residence Status*, and its Special Release.

## Chapter 9 Blended Payments

A **blended payment** is an amount that is made up partly of capital, and partly of interest or some other payment of an income nature. You may not be able to easily identify the interest and capital portions. Treat as interest on a debt obligation the portion that can be reasonably considered to be interest. Report this amount in the same way as other interest.

We do **not** consider a payment to be a blended payment if:

- the interest or income element is definitely known;
- the amount is received as an annuity payment or in satisfaction of the recipient's rights under an annuity contract; or
- the payment is from certain obligations issued at a discount.

For more information, see Interpretation Bulletin IT-265, *Payments of Income and Capital Combined*.

## Chapter 10 Accrued Interest

### Contracts acquired after 1989

You have to prepare T5 Supplementary slips each year for all investment contracts acquired after 1989. You have to prepare these slips annually even if you did not pay the interest.

On the T5 Supplementary slip, enter the total of all interest accrued to each **anniversary day**. Do not include any interest you previously reported.

The anniversary day is:

- the day that is one year minus a day after the day the contract was issued (and every successive one-year interval after that day); or
- the day the contract was disposed of.

We consider an investment contract to be disposed of when it is:

- converted;
- cancelled;
- sold; or
- redeemed.

#### Example

An investment contract was issued on October 29, 1993. It is disposed of on April 7, 1998, and all the interest is paid at that time. You have to prepare and file a T5 Supplementary slip each year to report the interest that accrues to:

- October 29, 1994;
- October 29, 1995;
- October 29, 1996;
- October 29, 1997; and
- April 7, 1998.

### Contracts acquired after November 12, 1981, and before 1990

For investment contracts acquired after November 12, 1981, and before 1990, you have to prepare a T5 Supplementary slip to report the interest that accrues to every third anniversary of the investment contract. Do not include interest that you previously reported.

The third anniversary is the third December 31 after the end of the year in which the contract was originally issued, and each third December 31 after that.

#### Example

On April 30, 1990, an individual acquires a five-year investment contract. The interest will not be paid to the individual until April 30, 1995. You should have prepared a T5 Supplementary slip in 1994 to report the

interest earned from April 30, 1990, to December 31, 1993 (the third anniversary).

If a contract is disposed of before its third anniversary date, or between third anniversary dates, you have to prepare a T5 Supplementary slip to report the interest earned from the date it was acquired, or its previous third anniversary, to the date of disposal.

The first three-year anniversary for investment contracts acquired before 1982 began on December 31, 1988.

### Contracts acquired before November 13, 1981

Investment contracts acquired **before** November 13, 1981, are exempt from the three-year reporting requirement if they meet all the conditions in subsection 12(10). Contracts that the recipient can cancel subject to a penalty on payout are **not** exempt.

### Interest adjustments and penalties

Sometimes, an individual may withdraw funds from an investment contract after receiving T5 Supplementary slips for a number of years. Withdrawing funds can often mean an early redemption penalty, which lowers the interest rate you previously calculated on the investment contract. As a result, the actual interest you pay to the recipient is less than the total of the accrued interest reflected on the T5 Supplementary slips you issued to the recipient in previous years.

In such cases, do not issue a "negative" T5 Supplementary slip or amend the prior-year slips. Under subsection 20(21), the recipient is entitled to deduct, in the year in which the investment was disposed of, the excess previously included in income.

### Indexed debt obligations issued after October 16, 1991

An indexed debt obligation is a debt obligation the terms or conditions of which provide for an adjustment, as determined by reference to a change in the purchasing power of money, to the amount owing under the obligation for a period during which it was outstanding.

We treat as interest any increase or decrease in the amount owing under an indexed debt obligation relating to a change in the purchasing power of money.

If the purchasing power of money decreases, you have to treat as interest any additional amount the holder of the obligation received or was entitled to receive in the year.

If the purchasing power of money increases, treat the decrease in the amount owing under an indexed debt obligation as interest the debtor received or was entitled to receive in the year. In this situation, the holder of the obligation can deduct the amount paid to the debtor.

## Chapter 11 Deemed Dividends

### Section 84 — Deemed dividends

In some situations, a dividend is considered to be paid by a corporation resident in Canada and received by a shareholder. This occurs when:

- a) the paid-up capital of the corporation, other than by means of a stock dividend, is increased without a corresponding increase in net assets or a decrease in net liabilities;
- b) property is distributed to shareholders when a corporation's business is wound-up, discontinued, or reorganized;
- c) any of the company's own shares are redeemed, acquired, or cancelled, other than by an ordinary purchase in the open market; or
- d) the paid-up capital for any class of share of capital stock is reduced.

Term preferred shares, guaranteed shares involving specified financial institutions, and certain payments from public corporations are excluded from these deeming provisions.

You calculate the "deemed dividend" for each of the situations described above as follows:

- In item a) above, include the increase in paid-up capital of the shares in that class. However, subtract any increase in the value of net assets (or decrease in the value of net liabilities), or any decrease in the paid-up capital of the shares of any other class.
- In item b) above, include the full amount or value of the funds or property distributed. However, subtract any reduction in the paid-up capital for the class of shares for which the distribution was made.

- In item c) above, include the full amount paid. However, deduct the paid-up capital for the shares which were redeemed, acquired, or cancelled.
- In item d) above, include the amount paid minus any decrease in paid-up capital.

For more information on dividends that we classify as deemed dividends, see Interpretation Bulletin IT-149, *Winding-up Dividend*.

### Subsection 15(3) — Deemed dividends

Under certain circumstances, the interest or dividends paid by a corporation resident in Canada on an income bond or income debenture may be considered to be dividends.

Report these deemed dividends in boxes 10 and 11 of the T5 Supplementary, if they are paid to an individual by a taxable Canadian corporation. Report them in box 14 in any other case.

Report amounts we do not consider to be dividends as interest income in box 13 or 14. For more information, see Interpretation Bulletin IT-52, *Income Bonds and Income Debentures*.

### Sections 15.1 and 15.2 — Deemed dividends

We consider any amount of interest received by the holder of a small business development bond or a small business bond to be a taxable dividend from a taxable Canadian corporation. Report these amounts in box 10 and 11 if you paid them to an individual. In any other case, report them in box 14. For more information, see Interpretation Bulletin IT-507, *Small Business Development Bonds and Small Business Bonds*.

## Chapter 12 Unclaimed Amounts — Dividends or Interest

### Remittances

We use the terms **unclaimed dividends** or **unclaimed interest** to refer to dividends or interest that you receive in a particular taxation year on behalf of another person (the beneficial owner) who remains unknown at the end of your **subsequent** taxation year.

If you received any of these unclaimed amounts, you have to deduct a specified percentage (see the following table) as tax payable by that beneficial owner. Send the tax you withhold along with a statement showing the period covered, the gross income amount, and the amount of tax you deducted to the appropriate taxation centre no later than 60 days after the end of your subsequent taxation year

(due date). Please send the payment and statement separately from any T5 information returns you are filing.

Type of unclaimed amount	% to be withheld and remitted	Remitting method
A	B	C
Dividend	33.334%	Statement
Interest	50%	Statement

We charge interest, compounded daily at the prescribed rate, on amounts that you deduct but do not send us. Interest will be charged from the required date of remittance to the actual date you remit the amounts you deducted. Both the interest charges and the tax you deduct are payable to the Receiver General.

A penalty applies if you do not remit tax withheld. The penalty is 10% of the amount you withheld but did not remit. Once we have assessed this penalty, second or subsequent failures in the same calendar year that you made knowingly or under circumstances amounting to gross negligence, could result in a penalty of 20% of the amount you withheld but did not remit.

#### Note

You do not have to withhold or remit taxes for unclaimed amounts you included in your income for the current or any previous year, or on which you withheld and remitted tax in a preceding year.

### Unclaimed amounts subsequently paid out — T5 information return requirements

You have to follow special procedures to report unclaimed amounts which you have held and subsequently paid out to the rightful owner. If the owner is a resident of Canada, he or she must report the gross amount of dividends or interest for the taxation year during which you originally received the amount.

You have to prepare a separate T5 Supplementary slip and T5 Summary form stating the amount you received on behalf of the recipient, the year in which the amount was received, and the amount of tax you remitted on it.

If you pay unclaimed amounts you received in different calendar years to the same claimant in the same year, make sure to prepare separate T5 Supplementary slips and T5 Summary forms for each calendar year in which you actually received the amounts. The calendar year on each T5 Supplementary slip you issue must be the calendar year you received the amount, not the year you paid it to its rightful owner.

Prepare a T5 Supplementary slip for the previously unclaimed amount in all cases, regardless of the amount of income.

When completing the T5 Supplementary slip, enter the year in which you made the payment in the space directly above the recipient's name and address (below boxes 15 and 16). Enter the amount of tax you deducted directly below the postal code of the recipient. Identify the T5 Supplementary slip with the words "UNCLAIMED DIVIDEND ACCOUNT" or "UNCLAIMED INTEREST ACCOUNT" directly below the area for your name and address. In addition, enter the name of the person paying the amount, if different from that of the filer, directly below this description. See the examples of T5 Supplementary slips at the end of this chapter.

A separate T5 Summary has to accompany the T5 Supplementary slips. Identify the T5 Summary by entering either "UNCLAIMED DIVIDEND ACCOUNT" or "UNCLAIMED INTEREST ACCOUNT" on the

second line provided for the name and address of the filer or nominee.

To calculate the federal dividend tax credit on unclaimed dividends subsequently paid out, use the rate in effect for the calendar year you received the dividends.

#### Example — 1988 and subsequent year dividends

The taxable amount of dividends is 25% more than the actual amount paid. The federal dividend tax credit is 13.334% of the taxable amount.

For more information, see Information Circular 71-9, *Unclaimed Dividends*.

Indicate on the T5 Supplementary slip if unclaimed interest or dividends received in the 1987 or previous taxation years are eligible for the interest and dividend income deduction.

#### Example — Unclaimed dividends

Over a period of several years, Agents Inc. ("Agents") received dividend payments from XYZ Company Limited ("XYZ"), a taxable Canadian corporation. Some of the dividends were on shares held by Agents for an unidentified shareholder. The dates and amounts appear in columns A and B in the following table.

These amounts represent unclaimed dividends. They remained unclaimed on April 30, Agents' next fiscal year-end. Before the due date (no later than 60 days after the year-end following the year in which the amounts are received), Agents deducted 33.334% of the dividend amount (as shown in column D) and sent it to Revenue Canada.

On June 9, 1994, Mr. Jonathan Cox advised Agents that he had inherited some stock in XYZ and was expecting dividends totalling \$3,200.

Agents paid Mr. Cox \$2,867 (as shown in column E), the amount remaining after the unclaimed dividend tax was remitted. They gave him separate T5 Supplementary slips for 1992 and 1993 showing the actual amounts in column B. The T5 Supplementary for 1994 will be issued before March 1, 1995.

Date dividend received by Agent	Dividend amount	Deadline for remitting tax on unclaimed amount	Amount of tax remitted by Agents	Available for Mr. Cox
A	B	C	D	E
March 3, 1992	\$1,000	June 29, 1993	\$333	\$667
April 28, 1993	\$1,300	June 29, 1994*	N/A	\$1,300*
May 27, 1994	\$900	N/A*	N/A	\$900*
<b>Totals</b>	<b>\$3,200</b>		<b>\$333</b>	<b>\$2,867*</b>

\* The owner of the dividend amounts was identified on June 9, 1994.



Unclaimed dividends subsequently paid out — Complete the T5 Supplementary slip for the 1992 dividend as follows:

Revenu Canada / Revenu Canada <b>STATEMENT OF INVESTMENT INCOME</b> <b>ÉTAT DES REVENUS DE PLACEMENTS</b>		<b>T5</b> Supplementary – Supplémentaire Rev.94		For departmental use <b>33222</b> Réservé au Ministère
Dividends from taxable Canadian corporations – Dividendes de sociétés canadiennes imposables				
10 Actual amount of dividends 1,000.00 Montant réel des dividendes	11 Taxable amount of dividends 1,250.00 Montant imposable des dividendes	12 Federal dividend tax credit 166.66 Crédit d'impôt fédéral pour dividendes	13 Interest from Canadian sources  Intérêts de source canadienne	14 Other income from Canadian sources  Autres revenus de source canadienne
15 Foreign income  Revenus étrangers	16 Foreign tax paid  Impôt étranger payé	17 Royalties from Canadian sources  Redevances de source canadienne	18 Capital gains dividends  Dividendes sur gains en capital	19 Accrued income: Annuities  Revenus accumulés : Rentes
19 YEAR ANNÉE 92 PAID TO CLAIMANT IN 1994		VOID ANNULLÉ	20 Amount eligible for resource allowance deduction  Montant donnant droit à la déduction relative aux ressources	21 Report code 0 Code du feuillet
Recipient – Bénéficiaire Full name, surname first – Nom et prénom au complet 1 COX, JONATHAN		Name and address of payer – Nom et adresse du payeur AGENTS INC. 95 MAIN STREET ANYTOWN AB X4B 4T4		
Full address – Adresse complète 2 15 WATSON AVENUE 3 4 OURTOWN MB 5 6 Postal code – Code postal W3W W3W		INCOME TAX DEDUCTED 333.33 UNCLAIMED DIVIDEND ACCOUNT XYZ COMPANY LIMITED Non-eligible portion of box 18		
Currency and identification codes Codes de monnaie et d'identification		27	28	29
		Currency – Monnaie	Transit – Succursale	Recipient account – Compte du bénéficiaire
				24 Non-eligible portion of box 18 Partie non admissible de la case 18
Do not cut, separate, or staple forms on this page. - Veuillez ne pas couper ou séparer cette page, ni yagrafer des formulaires. Please type or machine print in capital letters. - Veuillez dactylographier ou imprimer à la machine, en lettres majuscules.				• For taxation office • Pour le bureau d'impôt

Unclaimed dividends subsequently paid out — Complete the T5 Supplementary slip for the 1993 dividend as follows:

Revenu Canada / Revenu Canada <b>STATEMENT OF INVESTMENT INCOME</b> <b>ÉTAT DES REVENUS DE PLACEMENTS</b>		<b>T5</b> Supplementary – Supplémentaire Rev.94		For departmental use <b>33222</b> Réservé au Ministère
Dividends from taxable Canadian corporations – Dividendes de sociétés canadiennes imposables				
10 Actual amount of dividends 1,300.00 Montant réel des dividendes	11 Taxable amount of dividends 1,625.00 Montant imposable des dividendes	12 Federal dividend tax credit 216.68 Crédit d'impôt fédéral pour dividendes	13 Interest from Canadian sources  Intérêts de source canadienne	14 Other income from Canadian sources  Autres revenus de source canadienne
15 Foreign income  Revenus étrangers	16 Foreign tax paid  Impôt étranger payé	17 Royalties from Canadian sources  Redevances de source canadienne	18 Capital gains dividends  Dividendes sur gains en capital	19 Accrued income: Annuities  Revenus accumulés : Rentes
19 YEAR ANNÉE 93 PAID TO CLAIMANT IN 1994		VOID ANNULLÉ	20 Amount eligible for resource allowance deduction  Montant donnant droit à la déduction relative aux ressources	21 Report code 0 Code du feuillet
Recipient – Bénéficiaire Full name, surname first – Nom et prénom au complet 1 COX, JONATHAN		Name and address of payer – Nom et adresse du payeur AGENTS INC. 95 MAIN STREET ANYTOWN AB X4B 4T4		
Full address – Adresse complète 2 15 WATSON AVENUE 3 4 OURTOWN MB 5 6 Postal code – Code postal W3W W3W		NO INCOME TAX DEDUCTED UNCLAIMED DIVIDEND ACCOUNT XYZ COMPANY LIMITED Non-eligible portion of box 18		
Currency and identification codes Codes de monnaie et d'identification		27	28	29
		Currency – Monnaie	Transit – Succursale	Recipient account – Compte du bénéficiaire
				24 Non-eligible portion of box 18 Partie non admissible de la case 18
Do not cut, separate, or staple forms on this page. - Veuillez ne pas couper ou séparer cette page, ni yagrafer des formulaires. Please type or machine print in capital letters. - Veuillez dactylographier ou imprimer à la machine, en lettres majuscules.				• For taxation office • Pour le bureau d'impôt

## Chapter 13 Capital Gains Dividends

### Non-eligible capital gains dividends

Under proposed law, capital gains realized from the disposition of certain property may not be eligible for the capital gains exemption available to individuals.

Enter in box 24 of the T5 Supplementary slip, the capital gains dividends listed below that you reported in box 18:

- All capital gains dividends paid after February 22, 1994.
- Capital gains dividends paid before February 23, 1994, that represent capital gains realized from the disposition of non-qualifying real property.

Non-qualifying real property (with a number of exceptions) includes:

- real estate;
- a share of the capital stock of a corporation, or interest in a partnership or trust, the fair market value of which is derived principally from real property; and
- interest or options which relate to such real property.

Generally, non-qualifying real property does not include real estate that has been used in an active business.

The payer (e.g., a mutual-fund corporation) will normally provide the information concerning non-eligible portions of capital gains dividends to any nominee or agent.

## Appendix I Related Publications

The following publications relate to topics included in this guide and are available free of charge from any Revenue Canada income tax office. We list the office addresses at the end of this guide.

### Guides and returns

- T4013(E) *T3 Guide and Trust Return*  
 T4031 *Computer Specifications for Data Filed on Magnetic Media — T5, T5008, T4RSP, T4RIF and NR4*  
 T4061(E) *Guide for Filing the New NR4 Return*  
 T4091(E) *T5008 Guide — Return of Securities Transactions*

### Interpretation bulletins

- IT-52 *Income Bonds and Income Debentures*  
 IT-66 *Capital Dividends*  
 IT-67 *Taxable Dividends from Corporations Resident in Canada*  
 IT-88 *Stock Dividends*  
 IT-114 *Discounts, Premiums and Bonuses on Debt Obligations*

- IT-149 *Winding-up Dividend*  
 IT-221 *Determination of an Individual's Residence Status (and its Special Release)*  
 IT-265 *Payments of Income and Capital Combined*  
 IT-396 *Interest Income*  
 IT-448 *Dispositions — Changes in Terms of Securities (and its Special Release)*  
 IT-507 *Small Business Development Bonds and Small Business Bonds*

### Information circulars

- 71-9 *Unclaimed Dividends*  
 76-12 *Applicable Rate of Part XIII Tax on Amounts Paid or Credited to Persons in Treaty Countries (and its Special Release)*  
 77-16 *Non-Resident Income Tax*  
 82-2 *Social Insurance Number Legislation That Relates to the Preparation of Information Slips*  
 92-2 *Guidelines for the Cancellation and Waiver of Interest and Penalties*  
 93-4 *Custom and Facsimile Tax Forms*

# Appendix II Forms

## T5 Supplementary

Revenu Canada / Revenu Canada		<b>STATEMENT OF INVESTMENT INCOME</b> <b>ÉTAT DES REVENUS DE PLACEMENTS</b>		T5 Supplementary - Supplémentaire Rev.94	For departmental use <b>33222</b> Réserve au Ministère
Dividends from taxable Canadian corporations - Dividendes de sociétés canadiennes imposables					
10	Actual amount of dividends <small>Montant réel des dividendes</small>	11	Taxable amount of dividends <small>Montant imposable des dividendes</small>	12	Federal dividend tax credit <small>Crédit d'impôt fédéral pour dividendes</small>
13	Interest from Canadian sources <small>Intérêts de source canadienne</small>	14	Other income from Canadian sources <small>Autres revenus de source canadienne</small>		
15	Foreign income <small>Revenus étrangers</small>	16	Foreign tax paid <small>Impôt étranger payé</small>	17	Royalties from Canadian sources <small>Redevances de source canadienne</small>
18	Capital gains dividends <small>Dividendes sur gains en capital</small>		Accrued income: Annuities <small>Revenus accumulés : Rentes</small>		
19	Recipient - Bénéficiaire Full name, surname first - Nom et prénom au complet		VOID ANNULE	20 Amount eligible for resource allowance deduction <small>Montant donnant droit à la déduction relative aux ressources</small>	21 Report code <small>Code du feuillet</small>
22	Social insurance number <small>Numéro d'assurance sociale</small>		23 Recipient type <small>Type de bénéficiaire</small>	Name and address of payer - Nom et adresse du payeur	
Full address - Adresse complète		Non-eligible portion of box 18 <small>Partie non admissible de la case 18</small>			
Postal code - Code postal					
Currency and identification codes <small>Codes de monnaie et d'identification</small>					
27	28				
Currency - Monnaie      Transit - Succursale      Recipient account - Compte du bénéficiaire		For taxation office / Pour le bureau d'impôt			

Revenu Canada / Revenu Canada		<b>STATEMENT OF INVESTMENT INCOME</b> <b>ÉTAT DES REVENUS DE PLACEMENTS</b>		T5 Supplementary - Supplémentaire Rev.94	For departmental use <b>33222</b> Réserve au Ministère
Dividends from taxable Canadian corporations - Dividendes de sociétés canadiennes imposables					
10	Actual amount of dividends <small>Montant réel des dividendes</small>	11	Taxable amount of dividends <small>Montant imposable des dividendes</small>	12	Federal dividend tax credit <small>Crédit d'impôt fédéral pour dividendes</small>
13	Interest from Canadian sources <small>Intérêts de source canadienne</small>	14	Other income from Canadian sources <small>Autres revenus de source canadienne</small>		
15	Foreign income <small>Revenus étrangers</small>	16	Foreign tax paid <small>Impôt étranger payé</small>	17	Royalties from Canadian sources <small>Redevances de source canadienne</small>
18	Capital gains dividends <small>Dividendes sur gains en capital</small>		Accrued income: Annuities <small>Revenus accumulés : Rentes</small>		
19	Recipient - Bénéficiaire Full name, surname first - Nom et prénom au complet		VOID ANNULE	20 Amount eligible for resource allowance deduction <small>Montant donnant droit à la déduction relative aux ressources</small>	21 Report code <small>Code du feuillet</small>
22	Social insurance number <small>Numéro d'assurance sociale</small>		23 Recipient type <small>Type de bénéficiaire</small>	Name and address of payer - Nom et adresse du payeur	
Full address - Adresse complète		Non-eligible portion of box 18 <small>Partie non admissible de la case 18</small>			
Postal code - Code postal					
Currency and identification codes <small>Codes de monnaie et d'identification</small>					
27	28				
Currency - Monnaie      Transit - Succursale      Recipient account - Compte du bénéficiaire		For taxation office / Pour le bureau d'impôt			

Revenu Canada / Revenu Canada		<b>STATEMENT OF INVESTMENT INCOME</b> <b>ÉTAT DES REVENUS DE PLACEMENTS</b>		T5 Supplementary - Supplémentaire Rev.94	For departmental use <b>33222</b> Réserve au Ministère
Dividends from taxable Canadian corporations - Dividendes de sociétés canadiennes imposables					
10	Actual amount of dividends <small>Montant réel des dividendes</small>	11	Taxable amount of dividends <small>Montant imposable des dividendes</small>	12	Federal dividend tax credit <small>Crédit d'impôt fédéral pour dividendes</small>
13	Interest from Canadian sources <small>Intérêts de source canadienne</small>	14	Other income from Canadian sources <small>Autres revenus de source canadienne</small>		
15	Foreign income <small>Revenus étrangers</small>	16	Foreign tax paid <small>Impôt étranger payé</small>	17	Royalties from Canadian sources <small>Redevances de source canadienne</small>
18	Capital gains dividends <small>Dividendes sur gains en capital</small>		Accrued income: Annuities <small>Revenus accumulés : Rentes</small>		
19	Recipient - Bénéficiaire Full name, surname first - Nom et prénom au complet		VOID ANNULE	20 Amount eligible for resource allowance deduction <small>Montant donnant droit à la déduction relative aux ressources</small>	21 Report code <small>Code du feuillet</small>
22	Social insurance number <small>Numéro d'assurance sociale</small>		23 Recipient type <small>Type de bénéficiaire</small>	Name and address of payer - Nom et adresse du payeur	
Full address - Adresse complète		Non-eligible portion of box 18 <small>Partie non admissible de la case 18</small>			
Postal code - Code postal					
Currency and identification codes <small>Codes de monnaie et d'identification</small>					
27	28				
Currency - Monnaie      Transit - Succursale      Recipient account - Compte du bénéficiaire		For taxation office / Pour le bureau d'impôt			

# T5 Summary



## RETURN OF INVESTMENT INCOME DÉCLARATION DES REVENUS DE PLACEMENTS

T5  
Summary - Sommaire  
Rev.94

<p><b>See information on the back. Complete this form using the instructions in the T5 Guide - Return of Investment Income. Lisez les renseignements au verso. Remplissez ce formulaire selon les instructions données dans le Guide T5 - Déclaration des revenus de placements.</b></p>		<p><b>FOR DEPARTMENTAL USE ONLY RÉSERVÉ AU MINISTÈRE</b></p>	
<p>Information return for the year ended December 31. Déclaration de renseignements pour l'année se terminant le 31 décembre</p>		<p><b>19</b></p>	<p>Filer identification number Numéro d'identification du déclarant</p>
<p>If this is an <b>amended</b> T5 Summary, enter "X" here. S'il s'agit d'un T5 <b>Sommaire modifié</b>, inscrivez un «X» ici.</p>		<input type="checkbox"/>	<p>If this is an <b>additional</b> T5 Summary, enter "X" here. S'il s'agit d'un T5 <b>Sommaire additionnel</b>, inscrivez un «X» ici.</p>
<p>Name of filer or nominee, and address of branch or office filing this Summary. Nom du déclarant ou du mandataire et adresse de la succursale ou du bureau qui produit ce <i>Sommaire</i>.</p>			
<p>Name - Nom</p>			
<p>Full address - Adresse complète</p>			
<p>City - Ville Province Postal code - Code postal</p>			
<p>Employer account number (per Form PD7A) or BN Numéro de compte de l'employeur (selon le formulaire PD7A) ou le NE</p>		<p>Corporation account number (per T2 return) or BN Numéro de compte de la société (selon la déclaration T2) ou le NE</p>	
<p>Have you filed a T5 information return before? Avez-vous déjà produit une déclaration de renseignements T5?</p>		<p>Indicate the language of your choice for correspondence Indiquez dans quelle langue vous desrez recevoir votre correspondance</p>	
<p>Yes <input type="checkbox"/> No <input type="checkbox"/> Oui Non</p>		<p>English <input type="checkbox"/> French <input type="checkbox"/> Anglais Français</p>	
<p>Is this form preprinted with an address that is incorrect? If so, complete the area that follows. S'il s'agit d'un formulaire préimprimé et que l'adresse indiquée est inexacte, remplissez la section qui suit.</p>			
<p>Full address - Adresse complète</p>			
<p>City - Ville Province Postal code - Code postal</p>			

<p><b>T5 Supplementary slips totals - Totaux des feuillets T5 Supplémentaire</b></p>		<p><b>FOR DEPARTMENTAL USE ONLY RÉSERVÉ AU MINISTÈRE</b></p>	
<p>Do not include amounts for which a T5 Supplementary slip has not been issued. N'incluez pas des montants pour lesquels un feuillet T5 <i>Supplémentaire</i> n'a pas été produit.</p>			
Actual amount of dividends - Montant réel des dividendes	10	<input type="text"/>	<p>50 <input type="text"/></p>
Taxable amount of dividends - Montant imposable des dividendes	11	<input type="text"/>	
Federal dividend tax credit - Crédit d'impôt fédéral pour dividendes	12	<input type="text"/>	
Interest from Canadian sources - Intérêts de source canadienne	13	<input type="text"/>	
Other income from Canadian sources - Autres revenus de source canadienne	14	<input type="text"/>	
Foreign income - Revenus étrangers	15	<input type="text"/>	
Foreign tax paid - Impôt étranger payé	16	<input type="text"/>	
Royalties from Canadian sources - Redevances de source canadienne	17	<input type="text"/>	
Capital gains dividends - Dividendes sur gains en capital	18	<input type="text"/>	
Accrued income: Annuities - Revenus accumulés: Rentes	19	<input type="text"/>	
Amount eligible for resource allowance deduction Montant donnant droit à la déduction relative aux ressources	20	<input type="text"/>	<p>51 <input type="text"/></p> <p>52 <input type="text"/></p>
Unclaimed amounts - Dividends and interest Revenus de propriétaires inconnus - dividendes ou intérêts	32	<input type="text"/>	
Tax deducted from unclaimed amounts Impôt retenu sur revenus de propriétaires inconnus	33	<input type="text"/>	
		Total number of T5 slips filed Nombre total de feuillets T5 produits	31 <input type="text"/>

<p>Person to contact about this information return Personne avec qui communiquer au sujet de cette déclaration de renseignements</p>	<p>Name - Nom</p>	<p>Telephone number - N° de téléphone</p>
<p><b>41</b></p>	<input type="text"/>	<p><b>42</b> ( ) <input type="text"/></p>

<p><b>Certification - Attestation</b></p>		
<p>I certify that the information given on this T5 Summary form and related T5 Supplementary slips is, to the best of my knowledge, correct and complete. J'atteste que les renseignements fournis dans ce formulaire T5 <i>Sommaire</i> et les feuillets connexes T5 <i>Supplémentaire</i> sont, à ma connaissance, exacts et complets.</p>		
<p>Signature of authorized person - Signature de la personne autorisée</p>	<p>Position or office - Titre ou poste</p>	<p>Date</p>

# T5 Segment



Revenu Canada / Revenu Canada

T5 SEGMENT  
Rev. 94

For departmental use  
Réservé au Ministère

## T5 Segment

Please type or machine print in capital letters.

This form will help you balance your T5 Supplementary slips with your T5 Summary form.

Note: You do not have to file this form if you file your information return on magnetic media.

### When and how to use this form

If your T5 information return contains more than 100 sheets of T5 Supplementary forms or 300 T5 Supplementary slips, you should divide them into bundles of approximately 100 sheets or 300 slips.

Attach a T5 Segment form to the top of each bundle. Complete all areas below and keep a copy for your files.

The total amounts for each box on all the T5 Segment forms must agree with the corresponding totals on the T5 Summary form.

If you need more information or forms, please contact your income tax office.

## T5 Segment

Veillez dactylographier ou imprimer à la machine, en lettres majuscules.

Ce formulaire vous permettra de faire concorder les montants indiqués sur vos feuillets T5 Supplémentaire avec ceux indiqués sur votre formulaire T5 Sommaire.

Remarque : Vous n'avez pas à remplir ce formulaire si vous produisez votre déclaration de renseignements sur support magnétique.

### Quand et comment utiliser ce formulaire

Si votre déclaration de renseignements T5 renferme plus de 100 feuilles de T5 Supplémentaire ou plus de 300 feuillets T5 Supplémentaire, vous devriez les diviser en lots d'environ 100 feuilles ou 300 feuillets.

Placez un formulaire T5 Segment sur le dessus de chaque lot. Remplissez toutes les parties ci-dessous du formulaire. Conservez-en une copie dans vos dossiers.

Pour chaque case, le total des montants figurant sur tous les formulaires T5 Segment doit correspondre au total figurant sur le formulaire T5 Sommaire.

Si vous avez besoin de plus de renseignements ou d'autres formulaires, veuillez communiquer avec votre bureau d'impôt.

### Please complete the following areas. – Veuillez remplir les parties suivantes.

Filer identification number Numéro d'identification du déclarant		Filer's name (as shown on the T5 Summary) Nom du déclarant (tel qu'indiqué sur le T5 Sommaire)		Number of T5 slips in this segment Nombre de feuillets T5 dans ce segment
<input type="text"/>		<input type="text"/>		<input type="text"/>
<input type="text"/>		<input type="text"/>		
T5 Segment number (starting at 1) Numéro du T5 Segment (en commençant par 1)	Total number of T5 Segments in this return Nombre total des T5 Segment dans cette déclaration	Surname on the first T5 Supplementary in this segment Nom de famille indiqué sur le premier T5 Supplémentaire de ce segment	Surname on the last T5 Supplementary in this segment Nom de famille indiqué sur le dernier T5 Supplémentaire de ce segment	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

### Totals of the amounts reported on the attached T5 Supplementary slips Totaux des montants inscrits sur les feuillets T5 Supplémentaire ci-joints

Actual amount of dividends Montant réel des dividendes	10	<input type="text"/>
Taxable amount of dividends Montant imposable des dividendes	11	<input type="text"/>
Federal dividend tax credit Crédit d'impôt fédéral pour dividendes	12	<input type="text"/>
Interest from Canadian sources Intérêts de source canadienne	13	<input type="text"/>
Other income from Canadian sources Autres revenus de source canadienne	14	<input type="text"/>
Foreign income Revenus étrangers	15	<input type="text"/>
Foreign tax paid Impôt étranger payé	16	<input type="text"/>
Royalties from Canadian sources Redevances de source canadienne	17	<input type="text"/>
Capital gains dividends Dividendes sur gains en capital	18	<input type="text"/>
Accrued income: Annuities Revenus accumulés: Rentes	19	<input type="text"/>
Amount eligible for resource allowance deduction Montant donnant droit à la déduction relative aux ressources	20	<input type="text"/>

## Appendix III Taxation Centres

Taxation Centre  
St. John's NF A1B 3Z1

Summaries with addresses in Newfoundland,  
Prince Edward Island, Nova Scotia, or New Brunswick

Taxation Centre  
Shawinigan-Sud QC G9N 7S6

Summaries with addresses served by Montréal, Laval,  
or St-Hubert district offices

Taxation Centre  
Jonquière QC G7S 5J1

Summaries with addresses served by Québec,  
Rouyn-Noranda, Chicoutimi, Rimouski, Trois-Rivières,  
or Sherbrooke district offices

Taxation Centre  
Ottawa ON K1A 1A2

Summaries with addresses served by Ottawa, Toronto,  
Scarborough, Mississauga, or North York district offices

Taxation Centre  
Sudbury ON P3A 5C1

Summaries with addresses in Ontario other than those  
served by the Ottawa Taxation Centre

Taxation Centre  
Winnipeg MB R3C 3M2

Summaries with addresses in Manitoba, Saskatchewan,  
Alberta, or the Northwest Territories

Taxation Centre  
Surrey BC V3T 5E1

Summaries with addresses in British Columbia or the  
Yukon Territory

## Appendix IV Province Codes

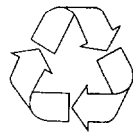
Please use the following abbreviations when you enter the province portion of any address on the T5 Supplementary and the T5 Summary forms.

Newfoundland .....	NF	Manitoba .....	MB
Prince Edward Island .....	PE	Saskatchewan .....	SK
Nova Scotia .....	NS	Alberta .....	AB
New Brunswick .....	NB	British Columbia .....	BC
Quebec .....	QC	Northwest Territories .....	NT
Ontario .....	ON	Yukon Territory .....	YT

## District Taxation Offices

Regular hours of telephone and counter service: Monday to Friday — 8:15 a.m. to 5:00 p.m. (except holidays). We accept collect calls.		Telecommunication Device for the Deaf (TDD): In Nova Scotia, New Brunswick and Prince Edward Island — TDD users can call 1-800-565-0540 during regular hours of service. All other TDD users can call 1-800-665-0354 during regular hours of service.			
		General Enquiries		Request for Forms	
Prov.	District Taxation Offices	Local calls	Long distance calls	Local calls	Long distance calls
NF	St. John's - Sir Humphrey Gilbert Building, P.O. Box 5968, A1C 5X6	772-2610	1-800-563-2600	772-5088	1-800-563-2600
PE	Charlottetown - 94 Euston Street, P.O. Box 8500, C1A 8L3	628-4200	1-800-884-5711	628-4250	1-800-245-9922
NS	Halifax - 1256 Barrington Street, P.O. Box 638, B3J 2T5	426-2210	1-800-565-2210	426-2210	1-800-565-2210
	Sydney - 47 Dorchester Street, P.O. Box 1300, B1P 6K3	564-7080	1-800-563-7080	564-7120	1-800-563-7120
NB	Bathurst - 120 Harbourview Blvd, 4th floor, P.O. Box 8888, E2A 4L8	548-7100	1-800-561-6104	548-7100	1-800-561-6104
	Saint John - 126 Prince William Street, E2L 4H9	636-4600	1-800-222-9622	636-4618	1-800-332-6022
QC	Chicoutimi - 100 Lafontaine Street, Suite 211, G7H 6X2	698-5580	1-800-463-4421	698-5580	1-800-463-4421
	Laval - 3131 St. Martin Boulevard West, H7T 2A7	956-9101	1-800-363-2218	956-9115	1-800-363-2218
	Montréal - 305 René-Lévesque Boulevard West, H2Z 1A6	283-5300	1-800-361-2808	283-5623	1-800-361-2808
	Québec - 165 de la Pointe-aux-Lièvres South, G1K 7L3	648-3180	1-800-463-4421	648-4083	1-800-463-4421
	Rimouski - 320 St-Germain East, 4th floor, G5L 1C2	722-3111	1-800-463-4421	1-800-463-4421	
	Rouyn-Noranda - 44 du Lac Avenue, J9X 6Z9	764-5171	1-800-567-6403	764-5171	1-800-567-6403
	Sherbrooke - 50 Place de la Cité, J1H 5L8	564-5888	1-800-567-7360	821-8565	1-800-567-7360
	St-Hubert - 5245 Cousineau Blvd, Suite 200, J3Y 7Z7	283-5300	1-800-361-2808	445-5264	1-800-361-2808
	Trois-Rivières - 25 des Forges Street, Suite 111, G9A 2G4	373-2723	1-800-567-9325	373-2723	1-800-567-9325
	ON	Belleville - 11 Station Street, K8N 2S3	969-3706	1-800-267-8030	969-3707
Hamilton - 150 Main Street West, P.O. Box 2220, L8N 3E1		(905) 522-8671		(905) 572-2609	
..... from area codes 416 and 905			1-800-263-9200		1-800-862-6840
..... from area code 519			1-800-263-9210		1-800-862-6840
Kingston - 385 Princess Street, K7L 1C1		545-8371	1-800-267-9447	1-800-267-8043	
Kitchener - 166 Frederick Street, N2G 4N1		579-2230	1-800-265-2530	579-8951	1-800-265-2210
London - 451 Talbot Street, N6A 5E5		645-4211	1-800-265-4900	645-4244	1-800-265-4900
Mississauga - 77 City Centre Drive, P.O. Box 6000, L5A 4E9		(905) 566-6700		(905) 566-6005	
..... from area codes 519, 705 and 905			1-800-387-1700		1-800-387-1700
North York - 5001 Yonge Street, Suite 1000, M2N 6R9		(416) 221-9309		(416) 221-8492	
..... from area codes 519, 705 and 905			1-800-387-1700		1-800-387-1700
Ottawa - 360 Lisgar Street, K1A 0L9		598-2275		957-8088	
..... from area code 613			1-800-267-8440		1-800-959-2221
..... from area code 819			1-800-267-4735		1-800-959-2221
Peterborough - 185 King Street West, K9J 8M3		876-6412	1-800-267-8030	1-800-267-8043	
St. Catharines - 32 Church Street, P.O. Box 3038, L2R 3B9	688-4000	1-800-263-5672	688-4000	1-800-263-5672	
Scarborough - 200 Town Centre Court, M1P 4Y3	(416) 296-1950		(416) 296-0104		
..... from area code 905		1-800-387-5229		1-800-387-5229	
..... from area codes 519 and 705		1-800-387-5183		1-800-387-5183	
Sudbury - 19 Lisgar Street South, P3E 3L5	671-0581		671-0581		
..... from area code 705		1-800-461-4060		1-800-461-4060	
..... from area codes 613 and 807		1-800-461-6320		1-800-461-6320	
Thunder Bay - 130 South Syndicate Avenue, P7E 1C7	623-3443	1-800-465-6981	623-2751	1-800-465-6981	
Toronto - 36 Adelaide Street East, M5C 1J7	869-1500	(416) 869-1500	865-9469	(416) 865-9469	
Windsor - 185 Ouellette Avenue, N9A 5S8	258-8302	1-800-265-4841	258-8302	1-800-265-4841	
MB	Winnipeg - 325 Broadway Avenue, R3C 4T4	983-6350	1-800-282-8079	983-3942	1-800-282-8079
SK	Regina - 1955 Smith Street, S4P 2N9	780-6015	1-800-667-7555	780-6015	1-800-667-7555
	Saskatoon - 340-3rd Avenue North, S7K 0A8	975-4595	1-800-667-2083	975-4577	1-800-772-1644
AB	Calgary - 220-4th Avenue South East, T2G 0L1	221-8919		221-8900	
	..... from southern Alberta		1-800-332-1410		1-800-472-9701
	Edmonton - 9700 Jasper Avenue Suite 10, T5J 4C8	423-3510		423-4044	
	..... from northern Alberta		1-800-232-1966		1-800-661-4597
..... from northeastern B.C. and Northwest Territories		1-800-232-1966		1-800-661-4597	
BC	Penticton - 277 Winnipeg Street, V2A 1N6	492-9200	1-800-565-5125	492-9200	1-800-663-5065
	Vancouver - 1166 West Pender Street, V6E 3H8	689-5411	1-800-663-9033	669-1033	
	..... from northwestern B.C. and the Yukon		1-800-663-9033		1-800-663-1665
	Victoria - 1415 Vancouver Street, V8V 3W4	363-0121	1-800-742-6108	363-3291	1-800-663-7006

Think recycling!



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