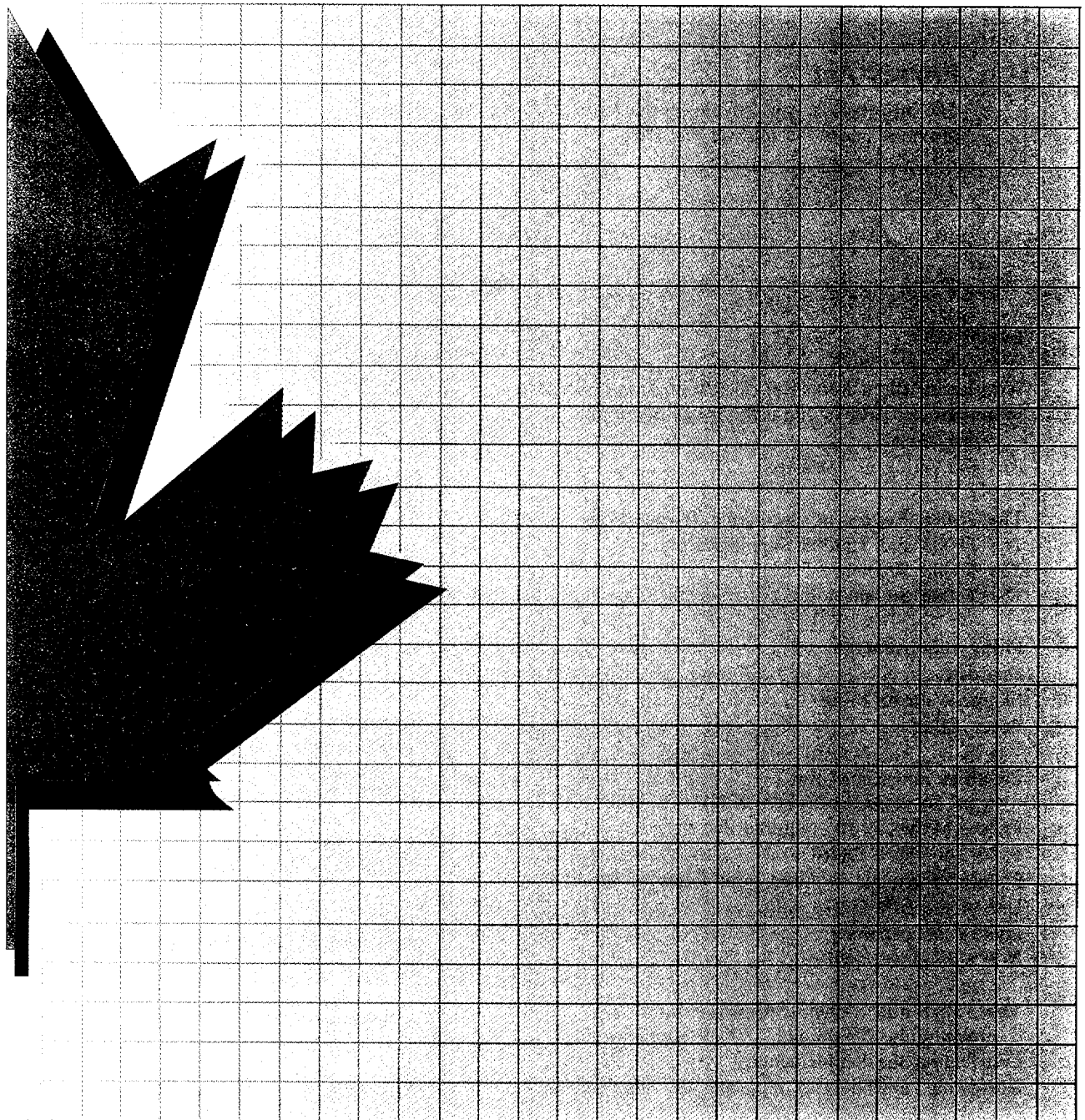




Guide to the T5008 Return of Securities Transactions



T4091(E) Rev. 93

Forms completion

PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS. To assist Revenue Canada — Customs, Excise and Taxation in the timely and accurate processing of T5008 returns, **do not enter information by hand** on the supplementaries, segments or summary. See the section called “**Paper filing**” for details.

To report **1994** transactions, please use only the T5008 Summary — Rev.93, T5008 Supplementary — Rev.92, T5008S Supplementary — Rev.92 and T5008 Segment — Rev.93.

This guide uses plain language to explain the most common tax situations. If you need more help after reading this guide, please contact your district taxation office.

References to interpretation bulletins and information circulars in this guide are to the current version available, unless otherwise noted.

See the glossary at the end of this guide for definitions of technical expressions we have used.

Privacy Act

The information you provide on the *Return of Securities Transactions* may only be used for the purposes provided under the *Income Tax Act*.

Contents

	Page		Page
Introduction	3	The T5008 Summary	10
What are securities?	3	Completing the T5008 Summary	10
Who has to file a <i>Return of Securities Transactions</i> ? ..	3	Distributing the T5008 Summary	11
Who does not have to file a <i>Return of Securities Transactions</i> ?	4	Correcting, amending or replacing the T5008 Summary	11
Are you acting as a trustee?	4	Unclaimed proceeds of disposition	11
The T5008 <i>Return of Securities Transactions</i>	4	Remittances	11
The T5008 and T5008S Supplementary	4	Unclaimed proceeds of disposition subsequently paid out	11
The T5008 Segment	4	Improving the guide	11
The T5008 Summary	4	Appendix I — Flowcharts	12
Filing requirements	5	Appendix II — Forms	22
Due date	5	T5008 Supplementary, <i>Statements of Securities Transactions</i>	22
Magnetic media filing	5	T5008S Supplementary, <i>Statements of Securities Transactions</i>	23
Paper filing	5	T5008 Segment	24
Penalties and use of the social insurance number (SIN)	6	T5008 Summary, <i>Return of Securities Transactions</i> ..	25
Failure to file by the required due date	6	Appendix III — Related publications	26
Failure to file a return	6	Appendix IV — Taxation Centres	26
Failure to provide required information or the SIN ..	6	Appendix V — Province codes	27
Use of the SIN	6	Appendix VI — Glossary	27
Interest on penalties	6		
<i>Notice of Assessment</i>	6		
The T5008 and T5008S Supplementary	6		
Completing the T5008 and T5008S Supplementary ...	6		
Distributing the Supplementary	9		
Correcting, amending or replacing the Supplementary	9		
The T5008 Segment	9		
Completing the T5008 Segment	9		

Introduction

This guide explains how to prepare the T5008 Summary, *Return of Securities Transactions* and the T5008 and T5008S Supplementaries, *Statement of Securities Transactions* for the 1994 calendar year. If you need more help after reading this guide, contact your district taxation office. The addresses and telephone numbers are listed at the back of this guide.

Unless otherwise stated, sections, subsections, paragraphs, and subparagraphs mentioned in this guide refer to the *Income Tax Act*.

Traders or dealers in securities use the T5008 and T5008S Supplementary to report purchases of securities as principal and sales of securities as agent for any vendor. Issuers of securities and their agents use the T5008 and T5008S Supplementary to report redemptions, acquisitions, or cancellations of securities. Transactions are reported to all persons, including individuals, corporations, trusts, or any other body that resides either in or outside Canada. The sections that follow clarify the specific transactions that must be reported.

Note

We have developed flowcharts to supplement this introduction section and assist in the determination of reporting requirements. See **Appendix I**.

What are securities?

For the purposes of completing the *Return of Securities Transactions*, securities include:

- publicly traded shares of the capital stock of a corporation;
- publicly traded debt obligations, including instruments in bearer form;
- debt obligations of, or those guaranteed by:
 - the Government of Canada, such as treasury bills;
 - the government of a province or their agents;
 - a municipality in Canada;
 - a municipal or public body performing a function of government in Canada; or
 - the government of a foreign country or a political subdivision of a foreign country, including a local authority of such a government;
- publicly traded interests in a trust, other than a unit traded at a constant fixed price, or a partnership;
- any option or contract for any of the properties listed above;
- publicly traded options or contracts for any property including any commodity, financial futures, foreign currency, or precious metal;
- publicly traded options or contracts for any index relating to any property; and
- non-publicly traded debt obligations in bearer form, such as commercial paper or bankers acceptances on behalf of an individual resident in Canada.

Who has to file a Return of Securities Transactions?

The following persons have to file a *Return of Securities Transactions*:

- every trader or dealer in securities who buys a security as principal (for their own account and not on behalf of someone else), or sells a security as agent for any vendor;
- every person in the business of buying and selling precious metals in the form of certificates, bullion, or coins who makes a payment to another person for a sale of precious metals by that other person;
- every person who, as a nominee or agent for another person, receives the proceeds of a transaction carried out in the name of the nominee or agent;
- every person who makes a payment to, or acts as a nominee or agent for, an individual resident in Canada in respect of the disposition or redemption of a debt obligation in bearer form; and
- every person (other than an individual who is not a trust) who redeems, acquires or cancels a security issued by that same person, **except** when these transactions involve the following:
 - bond conversions (section 77) — when a bond is exchanged for another bond of the same debtor, if the terms of the original bond gave the holder the right to make the exchange and the amount payable on the acquired bond at maturity is the same that would have been payable at maturity on the bond exchanged;
 - exchanges of shares for new shares in the course of a reorganization of the capital of a corporation (section 86), when no consideration other than the new shares is received;
 - securities disposed of when a partnership ceases to exist (subsection 98(3));
 - securities transferred when a new partnership continues from a previous partnership (subsection 98(6));
 - convertible property (section 51) — when shares, bonds, debentures or notes of a corporation are exchanged for shares of the **same** corporation. You do not report these transactions if no consideration other than the shares is received, and if the original (converted) security gave the holder the right to make the exchange; or
 - redemptions, cancellations, or acquisitions of securities made during an amalgamation (section 87).

Note

If cash or some other consideration totalling \$200 or less is received instead of a fractional interest in shares during an exchange to which sections 51 or 87 apply, you do not need to report the transaction. If the cash or other consideration is more than \$200, you should report the entire exchange transaction. For more information, see the current version of Interpretation Bulletin IT-115, *Fractional Interests in Shares*. You can get this bulletin from any district taxation office.

Example

A client of a trader or dealer in securities owns an option to buy publicly traded shares in XYZ Corporation. If the trader or dealer buys the option from the client or sells the option to a third party on behalf of the client, the trader has to prepare an information return to reflect the transaction. However, if the client exercises the option and acquires the shares of XYZ Corporation, the trader does not have to prepare an information return.

Who does not have to file a *Return of Securities Transactions*?

You do not need to file a *Return of Securities Transactions* for:

- purchases from or sales to a trader or dealer in securities by a trader or dealer in securities, other than purchases from a non-resident trader or dealer in securities where the non-resident trader or dealer (or a related person) acquired that security (or an identical security) from the purchaser (or a related person) within 90 days of this purchase;
- a sale of currencies or precious metals in the form of jewellery, works of art or numismatic coins;
- sales of precious metals if you ordinarily produce or sell precious metals in bulk or commercial quantities;
- transactions on behalf of a person who is exempt from tax under Part I according to section 149

(e.g., municipalities, registered charities, non-profit organizations, and registered retirement savings plans);

- a redemption of a debt obligation by the issuer or agent where:
 - the debt obligation was redeemed for the amount for which it was issued;
 - the redemption satisfies all of the issuer's obligations;
 - there are no disproportionate payments of principal and interest to any person with an interest in the debt obligation; and
 - an information return is required under another section;
- transactions reported under Regulation 202 or 204;
- a deemed disposition of a security; or
- the expiry of an option, right or warrant.

Are you acting as a trustee?

Publicly traded units in a trust are securities and the trust, as issuer of these units, is required to report the redemption, acquisition or cancellation of the units to the beneficial owner. If a trustee acts on behalf of the trust, the trustee is required to report these transactions.

Income realized by a trust and distributed to the beneficiaries is reported on a T3 Supplementary. This income is gained by holding an interest in the trust and is not to be confused with the proceeds received on dispositions of those interests.

The T5008 *Return of Securities Transactions*

The *Return of Securities Transactions* is a two-part return that consists of the T5008 Summary and the related T5008 Supplementaries. A return may also include the T5008 Segment. If you are filing your T5008 return on paper, it is important that you read the section called "Paper filing."

The T5008 and T5008S Supplementary

Use the T5008 Supplementary to report up to six transactions you made for any one person. If you have made more than six transactions for one person, prepare as many additional supplementaries as you need.

Use the T5008S Supplementary to report transactions for up to three persons. There are three T5008S Supplementaries on one page.

The T5008 Segment

If your *Return of Securities Transactions* contains more than 300 T5008 Supplementaries or 100 sheets T5008S, you should separate the supplementaries into bundles of 300. You should identify each bundle with a

T5008 Segment. This form helps to balance the T5008 Supplementaries to the T5008 Summary. See the section called "Completing the T5008 Segment" for details.

You do not need T5008 Segments if you file your return on magnetic media. See the section called "Filing on magnetic media" for details.

The T5008 Summary

The T5008 Summary is used to add all the proceeds of disposition or settlement amounts you are reporting on the related supplementaries.

You have to prepare a **separate** T5008 Summary when a beneficial owner claims previously unclaimed proceeds of disposition for securities transactions. See the section called "Unclaimed proceeds of disposition" for more details.

A **separate** T5008 Summary with the related supplementaries is to be prepared for all transactions reported in foreign currencies. Different foreign currencies can be reported using the same T5008 Summary.

Filing requirements

Due Date

You have to file the T5008 *Return of Securities Transactions* before March 1 following the calendar year to which the return applies.

When a business or activity ends, you have to file the T5008 return within 30 days from the date the business or activity ended.

You have to send (or deliver by hand) the recipient's copy of the supplementaries to the recipient at his or her last known address by the date the return is due.

Magnetic media filing

We encourage filers to file their T5008 *Return of Securities Transactions* on magnetic tape, cartridge or diskette. Send all returns filed on magnetic media directly to the Ottawa Taxation Centre, Ottawa, Ontario.

If you would like to participate in the magnetic media filing program for the first time, you have to submit a test tape, cartridge or diskette for the Department's approval. You should send the test tape, cartridge or diskette at least two months before the filing deadline.

See the booklet *Computer Specifications for Data Filed on Magnetic Media — T5 T5008 T4RSP T4RIF*, for the technical information you will need. You can get this booklet at any district taxation office.

If you would like to find out more about this method of filing, please write to:

Magnetic Media Processing Unit
Revenue Canada — Customs, Excise and Taxation
Ottawa Taxation Centre
875 Heron Road
Ottawa, Ontario
K1A 1A2

or

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

If you file your return on magnetic media, the Department also offers an option that may result in additional savings for you. You do not have to send a paper supplementary to the recipient if your account statement meets our approval. If you would like to find out more about this method of filing, please write to:

Information Returns Section
Revenue Canada — Customs, Excise and Taxation
Tower "B", Place Vanier
355 River Road, Room 601
Vanier, Ontario
K1A 0L8

Paper filing

You have to file a completed T5008 Summary along with copy 1 of the related supplementaries before March 1 following the calendar year to which the return applies.

You will require one completed T5008 Segment for every 300 T5008 Supplementaries or 100 sheets of T5008S Supplementaries filed in the T5008 return.

File the completed T5008 *Return of Securities Transactions* at the taxation centre for your area. See the addresses listed in **Appendix IV**.

You can help us process your paper-filed T5008 return in an efficient and timely manner, **if you prepare the supplementaries, summary and segment according to the following instructions:**

- Type or machine print data entries using capital letters only. Please do not handwrite. Insert data in the middle of the white areas, well separated from other printing and entries. Entries should present a dark black, clear, sharp image.
- Use black ink only.
- Use a printing font that has characters with fixed spacing, not proportional spacing (PS). Please use a standard 10 or 12 characters-per-inch (CPI) font; capital letters, high quality, non-italicized.
- Do not use commas to separate thousands.
- Report financial fields in dollars only. Do not report cents. Do not use dollar signs (\$) or spaces.
- Leave boxes and areas blank when no entry is required. Do not fill with zeroes, nil, n/a, dashes (—), etc.
- Do not use any other mark (tick, check, etc.) in those boxes that require an "X."
- Do not enter information within .25 of an inch of anything preprinted in black ink or marked "For departmental use only."
- Report information only in the appropriate box or area provided. Do not change the title or usage of any box or area on the forms. If you are unsure as to where to enter the information, please contact your district taxation office.
- Do not use photocopies. All forms that you are required to complete and file are available free of charge from any district taxation office or taxation centre of Revenue Canada — Customs, Excise and Taxation.
- Do not use obsolete stock from prior years. Please use the current year T5008 forms (Rev. 92).
- Do not cut or separate any of the three supplementaries on Copy 1 of the T5008S Supplementary; you must submit the entire page.
- Please remove side borders (pin feed edges).
- Do not tape, tear, or staple any of the forms submitted in the T5008 return.
- Submit only copy 1 of the T5008 and T5008S Supplementary to us.

Penalties and use of the social insurance number (SIN)

Failure to file by the required due date

The penalty for filing the T5008 *Return of Securities Transactions* late or for late distribution of the supplementaries is \$25 a day, with a minimum penalty of \$100, to a maximum of \$2500 for each return.

We may waive the penalty if you file the return late because of certain circumstances beyond your control. If this occurs, include a letter with the return giving the reasons.

Failure to file a return

Persons who fail to make or file a T5008 *Return of Securities Transactions* as required under the *Income Tax Act* may be guilty of an offence. In addition to any other penalty, they are liable on summary conviction to:

- a fine ranging from a minimum of \$1,000 to a maximum of \$25,000; or
- such a fine and imprisonment for up to 12 months.

Failure to provide required information or the SIN

We can levy penalties if information is missing on a form. Penalties for failing to provide information, including the SIN, apply to the filer. A penalty for failure to provide the SIN applies to the individual.

Filer — Any filer required to prepare the T5008 *Return of Securities Transactions* has to make a reasonable effort to obtain SINs for the individuals for whom supplementaries are to be made. Each time you do not show the required information on a supplementary, you are liable to a \$100 penalty, unless a reasonable effort has been made to obtain the information.

The penalty does not apply if an individual has applied for, but has not received the SIN when the return is required to be filed.

The filer should advise (preferably in writing) existing clients that have not yet given their SIN, of the

requirement to provide their SIN and the penalty for failing to do so. The filer should ask new clients to give their SIN whenever they enter into a transaction that will require the preparation of a supplementary.

Individuals — Individuals (other than trusts) resident in Canada have to give their SIN on request to any person who has to prepare an information return on their behalf. If the individual does not have a SIN, he or she has to apply for one at any Canada Employment Centre within 15 days of the request. When the individual receives the SIN, he or she then has 15 days to give the SIN to the information return preparer. Individuals who, for any reason, do not comply with these requirements are liable to a penalty of \$100 for each failure to comply.

For more information, see the current version of Information Circular 82-2, *Social Insurance Number Legislation as it Relates to the Preparation of Information Slips*.

Use of the SIN

Any person that has to prepare an information return 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

If any penalties apply, interest is:

- charged at the prescribed rate;
- compounded daily; and
- charged from the due date for filing the return until the balance is paid in full.

Both interest and penalties are payable to the Receiver General for Canada.

Notice of Assessment

A *Notice of Assessment* will be issued only if a penalty applies to the return.

The T5008 and T5008S Supplementary

Completing the T5008 and T5008S Supplementary

Note

Before completing the supplementaries, please ensure that you have read the instructions under "**Paper filing**" and "**Magnetic media filing**". We can process your T5008 return in a more efficient manner if you follow these instructions.

Foreign currency reporting

You should complete the supplementary in Canadian

currency, like all other information slips. Use the exchange rate that was in effect at the time of the transaction or an average rate that includes the transaction period. Foreign currency is usually converted to Canadian funds before it is credited to the recipient's account. However, certain taxpayers keep foreign currency accounts and choose to convert their account balances themselves.

If you receive proceeds of disposition in a foreign currency and deposit the amounts to your client's foreign currency account **without** converting them to Canadian funds, you may report in the foreign currency that applies. Identify foreign currency amounts by entering the currency code

that applies under International Standard 4217 published by the International Organization for Standardization (ISO) in box 13 Currency code.

Foreign currency supplementaries must be filed on a separate return. Do not include slips in Canadian funds in the same return.

Joint ownership

You should complete only one supplementary to report a transaction even if the securities are jointly owned by more than one person. Lines 1 and 2 of the Recipient Name and Address area of the supplementary should include the names of the joint owners.

Aggregate reporting

You may report more than one transaction involving identical securities for the same client by totalling the amounts and showing them as one transaction.

Examples of identical securities are units of the same mutual fund, all commodity futures or the same class of stock of the same corporation. You may not aggregate the rollover of bearer debt instruments such as treasury bills and commercial paper.

Recipient Name and Address

Lines 1 and 2 — individual's surname first, followed by usual first name and initials; or the legal name of a corporation, organization, institution, etc. and additional recipient information such as the name of a second recipient on a jointly-owned security. Do not enter the name of a secretary, treasurer or anyone else with signing authority.

Lines 3 and 4 — complete the recipient's full address in all cases.

Line 5 — city and province. **Please use the two-letter abbreviation for the name of the province, as found in Appendix V.**

Line 6 — postal code.

Name and Address of Trader or Dealer in Securities

Give the full name and mailing address in this area on each supplementary.

Year

Enter the last two digits of the calendar year in which the transaction took place.

Box 10 — Report code

Enter on each supplementary one of the following codes to indicate whether the slip is an original or amended:

- 0 Original; or
- 1 Amended, changing the financial data or identification information.

When using code 1, enter a description at the top of the supplementary (i.e., amended or cancellation) and include a

written explanation of the reason for filing the slip when you submit the T5008 forms to the department. See the section called **"Correcting, amending, or replacing the supplementary"** for more details.

Box 11 — Recipient Type

Enter on each supplementary one of the following codes to identify the person for whom the transaction was made:

- 1 Individual, SIN bearing account (even if SIN not provided);
- 2 Joint account, 2 or more SIN bearing individuals;
- 3 Corporation; or
- 4 Other, e.g., association, trust (fiduciary-trustee, nominee or estate), club or partnership.
- 5 (Do not use code 5 with T5008 returns)

Box 12 — Social Insurance Number

Enter an individual recipient's social insurance number (SIN). Leave this box blank if the recipient is not an individual.

When you report the disposition of a jointly-owned security, enter only the SIN of the first individual identified as recipient.

Leave box 12 blank if you have not received the SIN by the time you prepare the supplementary. When a person indicates that he or she does not have a SIN but is applying for one, do not delay completing the T5008 return beyond the filing deadline. If that person provides a SIN after you have submitted the T5008 return, you have to file an amended slip.

You have to ask all individuals to provide their SIN. However, we do not require those under 18 years of age to give their SIN if their total income for the year is expected to be \$2,500 or less.

Box 13 — Currency code

Enter the applicable currency code using the ISO standard. Leave blank for Canadian funds.

Box 14 — Date

Enter the month and day on which the disposition or redemption was completed (the settlement date). For example, if you completed the transaction on May 17, enter 0517. If you are reporting in the aggregate, transactions that occurred throughout the year, enter 1231 (December 31). Do not enter the year in this box.

Box 15 — Type code and quantity of securities

Enter the type code followed by the quantity. The quantity should be in the units that apply to that security (e.g., for gold, give the number of ounces). You indicate the type by using one of the following codes:

- BON - Bonds
- BOI - A bulk transaction in bonds for which the quantity cannot be determined
- DOB - Debt obligations in bearer form

DOI - A bulk transaction in debt obligations in bearer form for which the quantity cannot be determined
 FUT - Futures
 MET - Precious metals
 MFT - Units in a Mutual Fund Trust or Investment Fund Trust
 MSC - Miscellaneous
 OPC - Option contracts
 PTI - Publicly traded interest in a trust or partnership
 RTS - Rights
 SHS - Shares
 UNT - Units (e.g., a unit consisting of a bond and a warrant)
 WTS - Warrants

For example, to record the disposition of 1,000 shares, enter SHS 1000.

Box 15 gives the same information as field 35A in the International Standard 7775 booklet issued by the ISO. We have added certain codes and removed others to report transactions as required by the *Income Tax Act*. However, if you use this standard to record transactions, you can take field 35A and reproduce it without changes in this box.

Box 16 — Identification of securities

Enter a description of the securities (e.g., treasury bill, banker's acceptance, shares of XYZ Corporation, debt obligation in bearer form, etc.) in the white area.

If you use ISO reporting standards, box 16 gives the same information as Field 35B in the International Standard 7775 booklet. You can reproduce this entry without changes in this box, which can accommodate two lines of information. For example, you would identify shares of XYZ Mines and Oil Ltd. in box 16 as follows:

CUSIP 123456XY7
 XYZ MINES AND OIL LTD

When the securities are identified by a CUSIP (*Committee on Uniform Security Identification Procedures*) number or ISIN (*International Securities Identification Number*), enter CUSIP or ISIN, as applicable, followed by the number in the white area. Whenever you give a CUSIP number or ISIN, you have to enter CUSIP or ISIN before the number. The description must be entered below the number, in the pink area of the box.

Box 17 — Proceeds of disposition or settlement amount

Supplementaries are to be prepared for all reportable transactions, regardless of the amount of proceeds. As there is no direct relationship between proceeds of disposition and the resulting capital gain or loss, an administrative limit for reporting cannot be set.

Enter the total amount of money received by or credited to the recipient in exchange for the securities that relates specifically to the transaction.

Example

A \$10,000 treasury bill is disposed of before it matures, and the bearer receives \$9,500. The proceeds

of disposition are \$9,500. Enter 9500 in box 17. The face amount is \$10,000. Enter 10000 in box 18.

Most traders or dealers in securities record proceeds of disposition net of brokerage fees. In this case, enter the net amount in box 17.

The proceeds of disposition should exclude amounts payable to the recipient that are not conditional to the securities transaction. Report these amounts separately, as required.

Example

A \$10,000 discounted bond is called. The bondholder receives a net credit of \$10,830, as follows:

Principal	\$10,000
Add: Call premium	350
Accrued interest	500
Gross proceeds	\$10,850
Less: Bank charges	20
Amount deposited to bondholder's account ..	<u>\$10,830</u>

The proceeds of disposition are \$10,350. Enter 10350 in box 17. The call premium is **only payable if the call transaction takes place**. If it is paid, add it to the principal amount. The accrued interest represents income payable to the bondholder, **whether or not the call transaction occurs**. Do not include it in the transaction proceeds. You report the accrued interest on a form T5 Supplementary. The bank charges do not represent an amount payable to the bondholder. Do not include them in the transaction proceeds (the bondholder can deduct this amount as outlays and expenses to determine the gain realized on the transaction).

Box 18 — Face amount

Enter the nominal value which appears on the face of the document (i.e., the amount to be repaid at maturity) if the security represents indebtedness (e.g., bonds). If the security does not have a face amount (e.g., gold, commodities) leave this box blank.

Box 19 — Cost or book value (if known)

Enter the cost or book value of the securities involved in the transaction if you keep this record. Otherwise, leave this box blank.

Box 20 — Securities received on settlement (if applicable)

Enter the type code and quantity of securities received on settlement **only when you cannot readily determine their value. Do not record any monetary values in box 20. You have to report all proceeds credited in money in box 17.** Also, most exchanges of securities are exempt from the reporting requirement. See the section called **"Who has to file a Return of Securities Transactions?"**

Certain securities may be redeemed in return for another type of security. For example, bonds may be redeemed for gold. However, the gold is often converted into money, at the fair market value, and the money is credited to the recipient. **You have to report these transactions in**

box 17. If you cannot reasonably determine the fair market value of the securities obtained on conversion, use box 20 to report the transaction.

Example

XYZ Corporation redeems a bond for 20 ounces of gold. If you cannot determine the value of the gold, complete box 20 as follows:

MET 20 oz gold

See the instructions for completing boxes 15 and 16 for the abbreviations you can use to identify securities.

Box 21 — Foreign tax paid

Enter the amount of foreign tax that was withheld if applicable. The redemption agent may have had to withhold an amount of tax for the foreign jurisdiction, or may have received proceeds of disposition net of tax from a foreign agent when foreign-source securities are redeemed. **This must be reported in Canadian funds.**

Void

Enter an "X" if you make an error on a supplementary. We will disregard voided T5008S Supplementaries and transactions for the T5008 Supplementary during processing. You may use a medium lead pencil, as well as typing or machine printing. **Do not cut or separate any of the three supplementaries on Copy 1 of the T5008S Supplementary; you must submit the entire page.**

Distributing the Supplementary

Copy 1 Send copy 1 along with the T5008 Summary and applicable T5008 Segment before March 1 following the calendar year for which the return is required, to the applicable taxation centre listed in **Appendix IV.**

Copy 2 Send copy 2 to the recipient before March 1 following the calendar year for which the return is required.

Copy 3 Keep this copy.

Correcting, amending, or replacing the Supplementary

If you discover that you have made an error in preparing your return after delivery to Revenue Canada — Customs, Excise and Taxation, send a covering letter explaining the error along with the necessary supplementaries as detailed below.

If you failed to include all the required supplementaries, file the additional slips. Enter 0 in box 10.

If you have to change financial data in box 17, 18, 19, or 21, file an amended slip showing all the data the same as on the original slip, except for the boxes you are changing. If a recipient provides a SIN after you have sent the return, file an amended information slip. Print the word **amended** at the top of the supplementary and enter 1 in box 10. If you have to change non-financial data and the SIN is correct, we do not require an amended slip.

If you issued a supplementary in error and wish to cancel it, file another exactly the same as the original. This includes slips with incorrect SINs. Print the word **cancelled** at the top of the supplementary and enter 1 in box 10.

If you issue a supplementary to replace one lost by the recipient, please do not send us a copy. Print the word **duplicate** at the top of the supplementary.

Amended supplementaries must be filed on a separate return. Do not include original slips with an amended summary.

The T5008 Segment

Completing the T5008 Segment

Note

Before completing the segment, please ensure that you have read the instructions under "**Paper filing**" and "**Magnetic media filing**." We can process your T5008 return in a more efficient manner if you have followed these instructions.

You do not have to use the T5008 Segment if you are filing on magnetic media.

You should use the T5008 Segment if you are filing your T5008 return on paper and it contains more than 300

T5008 Supplementaries or 100 sheets of T5008S Supplementaries.

We require you to file one T5008 Segment for each bundle of 300 supplementaries. The totals recorded on each T5008 Segment should balance to the total reported on the T5008 Summary.

The filer identification number and the name of trader or dealer in securities entered on the T5008 Segment must agree with the filer identification number and name of trader or dealer in securities from the accompanying T5008 Summary.

Please ensure that you attach the T5008 Segment to the correct bundle of supplementaries.

The T5008 Summary

Completing the T5008 Summary

Note

Before completing the summary, please ensure that you have read the instructions under **“Paper filing”** and **“Magnetic media filing.”** We can process your T5008 return in a more efficient manner if you have followed these instructions.

Please do not mark, type, or print on the summary in the areas entitled **“For departmental use only.”**

You must file a separate return for supplementaries reporting foreign currencies. Do not include slips in Canadian funds in the same return.

If you submit your T5008 Return on magnetic media...

Enter an **“X”** if you submit your T5008 return on magnetic media. If you file your T5008 return on paper, leave this area blank.

Return for the Year Ended December 31

Enter the last two digits of the calendar year covered by this return.

Filer Identification Number

Enter your filer identification number.

This number applies to information returns such as the T5008 *Return of Securities Transactions* and the T5 *Return of Investment Income*. If you have not been assigned such a number, or are unsure of your number, write to your taxation centre, attention Taxroll, Information Returns. Do not delay filing your return if you have not received your identification number before the due date and leave this area blank.

Note

The filer identification number is a unique number for information returns and has two alphabetical and seven numerical characters (e.g., YZ1234567). Do **not** enter your employer account number or your corporation account number in this area.

If this is an Amended T5008 Summary...

Enter an **“X”** if this summary is an amended T5008 Summary. See the section called **“Correcting, amending or replacing the T5008 Summary”** for more details.

If this is an Additional T5008 Summary...

Enter an **“X”** if this summary is an additional T5008 Summary. See the section called **“Correcting, amending or replacing the T5008 Summary”** for more details.

Name and Address of Trader or Dealer filing this summary

Enter the name of the trader or dealer and the full address of the branch or office filing this summary.

Employer Account Number

Enter your employer account number from your form PD7A, *Tax Deduction, Canada Pension Plan, Unemployment Insurance Remittance Return*, if you have employees. Leave this area blank if you don't have an employer account number.

Corporation Account Number

Enter the account number from your T2 *Corporation Income Tax Return*. Leave this area blank if you don't have a corporation account number.

Have you filed a T5008 return before?

Enter an **“X”** in the **“Yes”** box if you as filer have submitted a T5008 return in a previous year.

Enter an **“X”** in the **“No”** box if you have not submitted a T5008 return previously and this is your first year for filing.

Language

Enter an **“X”** in the appropriate box. This will ensure that the correspondence and information we send you after you have filed your T5008 return will be in the official language of your choice.

Address on last return

Please enter the address from the last T5008 return, if you:

- entered an **“X”** in the **“Yes”** box for the question **“Have you filed a T5008 return before?”**; and
- the address on the last T5008 return was not the same as the address you entered in the **“Name and Address of Trader or Dealer”** area on this summary.

Box 17 — Total Proceeds

Enter the total proceeds of disposition from box 17 of all the supplementaries you are submitting with this summary.

Box 40 — Total number of supplementaries filed

Enter the total number of supplementaries you are submitting with this summary. Don't include in this total any supplementaries being submitted that you have marked void or have left blank.

Is this summary for an “Unclaimed Proceeds of Disposition Account”?

Enter an **“X”** in the **“Yes”** box if this is a separate summary to report a payment of previously unclaimed proceeds. If not, enter an **“X”** in the **“No”** box. See the section called **“Unclaimed proceeds of disposition”** for more information.

Box 41 — Person to contact about this return

Enter the name of the person who will be able to answer any questions we may have about this return.

Box 42 — Telephone number

Enter the telephone number of the person identified in box 41.

Certification

Make sure a person who has signing authority signs and dates the return.

Distributing the T5008 Summary

Send copy 1 of the completed T5008 Summary along with the related supplementaries before March 1 following the calendar year for which the return is required, to the applicable taxation centre listed in **Appendix IV**.

Keep copy 2.

Note

You must submit a completed T5008 Summary with your magnetic media submission.

Correcting, amending or replacing the T5008 Summary

An amended summary with revised totals is required if you cancel or revise financial data on a previously filed supplementary. Include all slips with report code 1. If it is not possible to show the revised totals, you may report the net change. Do not include original slips with an amended summary.

An additional summary is required if you file additional supplementaries. Include only original slips with report code 0. This involves more than one T5008 return for the same filer name with the same filer identification number and for the same taxation year.

Unclaimed proceeds of disposition

Remittances

Unclaimed proceeds of disposition are proceeds of disposition you receive in a particular taxation year on behalf of a person (the beneficial owner) who remains unknown at the end of your subsequent taxation year. If you still hold unclaimed proceeds at that time, you have to deduct tax from these amounts and remit it to the Receiver General within 60 days.

Send the tax withheld with a statement showing the period covered, the net proceeds and the amount of tax deducted. Please submit the payment and statement separate from any T5008 return you may be filing. The tax is 50% of the amount by which the proceeds of disposition exceed the outlays and expenses from this disposition which you did not deduct in calculating your income.

Example

Assume a securities dealer has a taxation year ending on June 30. If that dealer received proceeds of \$20,000 during the taxation year ending June 30, 1993, for an unidentified beneficiary and the rightful owner of the proceeds is still unknown on June 30, 1994, the dealer would remit \$10,000 to the Receiver General before August 31, 1994.

You will be charged interest on amounts which you deduct but do not remit as required. Interest at a prescribed rate is payable to the Receiver General from the required date of remittance to the actual date you remit it.

Penalties apply to those who do not remit amounts they have withheld. In the case of a first failure in a calendar year, the penalty is 10% of the amount that was withheld but not remitted. A second or later failure in the same calendar year could result in a penalty of 20% of the amount that was withheld but not remitted.

Unclaimed proceeds of disposition subsequently paid out

If you hold an unclaimed amount and you later identify the beneficial owner and pay out the amount, you have to

report that amount separately. The beneficial owner has to report the transactions and any tax withheld in the same taxation year in which the amounts were originally paid to you. In this case, you have to prepare a separate T5008 Summary and related supplementaries for the applicable taxation year to report the proceeds paid and the tax withheld. The beneficial owner has to calculate the amount of income from these proceeds and include it in his or her income for the calendar year shown on the supplementary. The beneficial owner can claim as a credit the tax you withheld. A non-resident will generally claim the credit in the same manner as a resident.

In some cases, you can pay unclaimed proceeds of disposition you received in different calendar years to the same beneficial owner in one lump sum. If so, you have to prepare separate supplementaries for each calendar year in which you actually received the proceeds.

You also have to include the amount of tax withheld on the supplementary. Identify the amount as "tax withheld" and enter it directly below the name and address of the recipient. Enter "UNCLAIMED PROCEEDS OF DISPOSITION ACCOUNT" directly below the name and address of the trader or dealer in securities.

Improving the guide

We review this guide and the related T5008 and T5008S Supplementary, T5008 Summary and T5008 Segment each year. If you have any comments or suggestions for improvements, we would like to hear from you. Please write to us at:

Tax Forms Directorate
875 Heron Road
Ottawa, Ontario
K1A 0L8

Appendix I

Flowcharts

Debt obligations

Notes:

- ① Debt obligations include bonds, debentures, notes or any other certificate of indebtedness.
- ② This category includes Government of Canada Treasury Bills.
- ③ Municipal or public bodies performing a function of government in Canada include school boards, educational institutions and hospitals.
- ④ Publicly traded means:
 - listed or posted for trading on a stock exchange, commodity exchange, futures exchange or any other exchange, including exchanges in foreign jurisdictions; or
 - sold and distributed by prospectus, registration statement or similar document filed with a public authority such as a provincial securities commission.
- ⑤ Bankers' Acceptances and commercial paper are examples of debt obligations in bearer form which are not usually publicly traded. Debt obligations in bearer form include debt obligations payable to the "bearer" or to "cash." Instruments held in street name (i.e. in the name of a broker or another nominee) are usually endorsed to the bearer.

Debt obligations

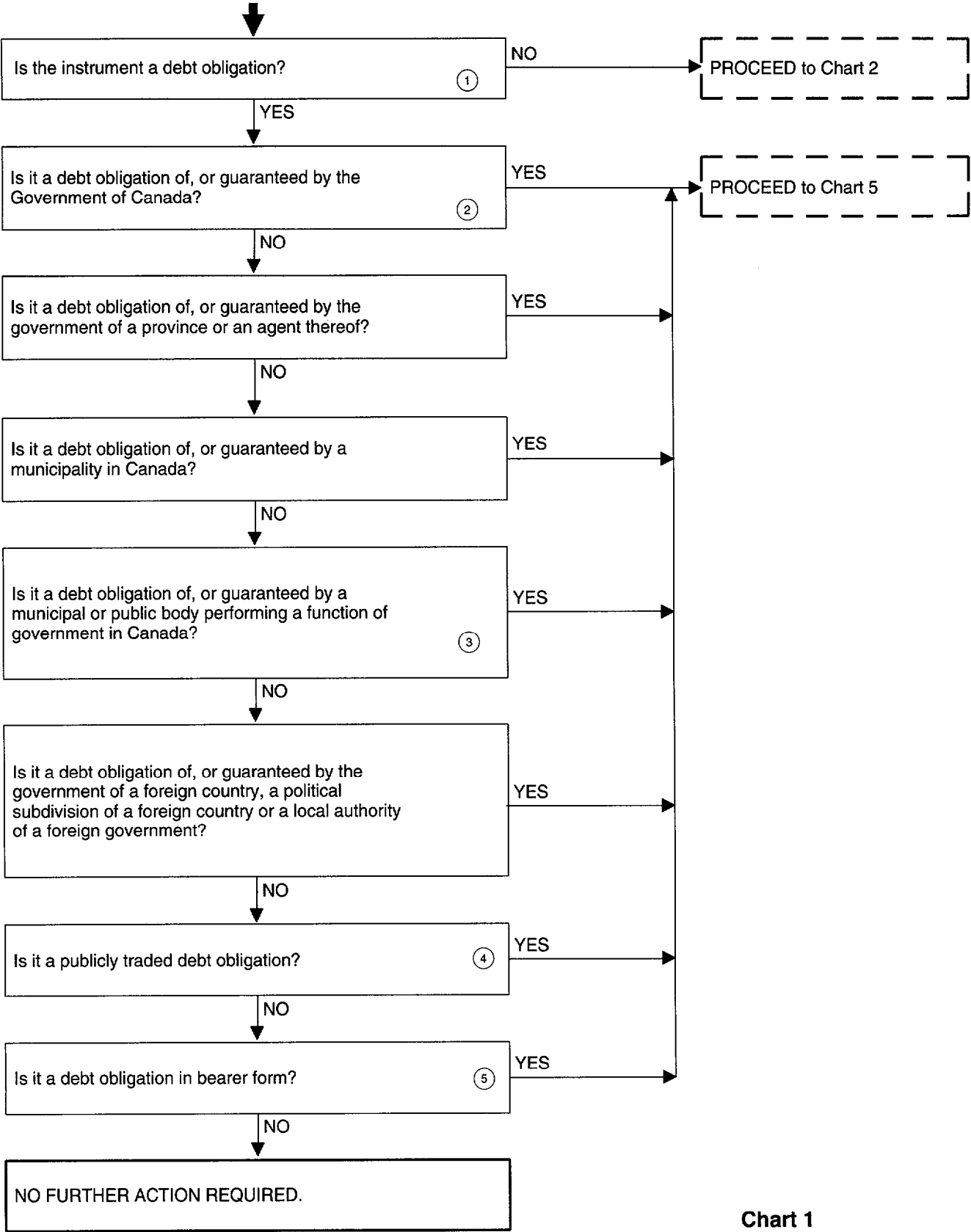


Chart 1

Shares

Notes:

- ① Publicly traded means:
- listed or posted for trading on a stock exchange, commodity exchange, futures exchange or any other exchange, including exchanges in foreign jurisdictions; or
 - sold and distributed by prospectus, registration statement or similar document filed with a public authority, such as a provincial securities commission.

Interests in a Trust or Partnership

Notes:

- ① Publicly traded means:
- listed or posted for trading on a stock exchange, commodity exchange, futures exchange or any other exchange, including exchanges in foreign jurisdictions; or
 - sold and distributed by prospectus, registration statement or similar document filed with a public authority such as a provincial securities commission.

Shares

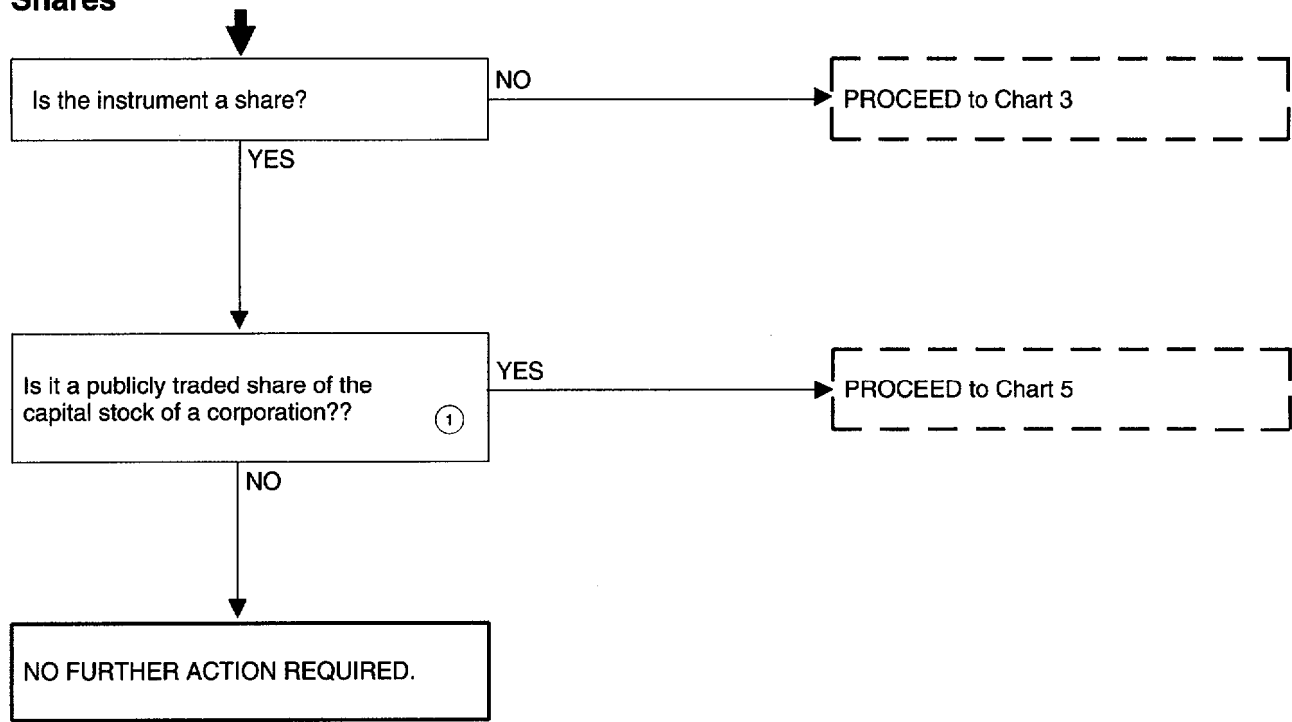


Chart 2

Interest in a Trust or Partnership

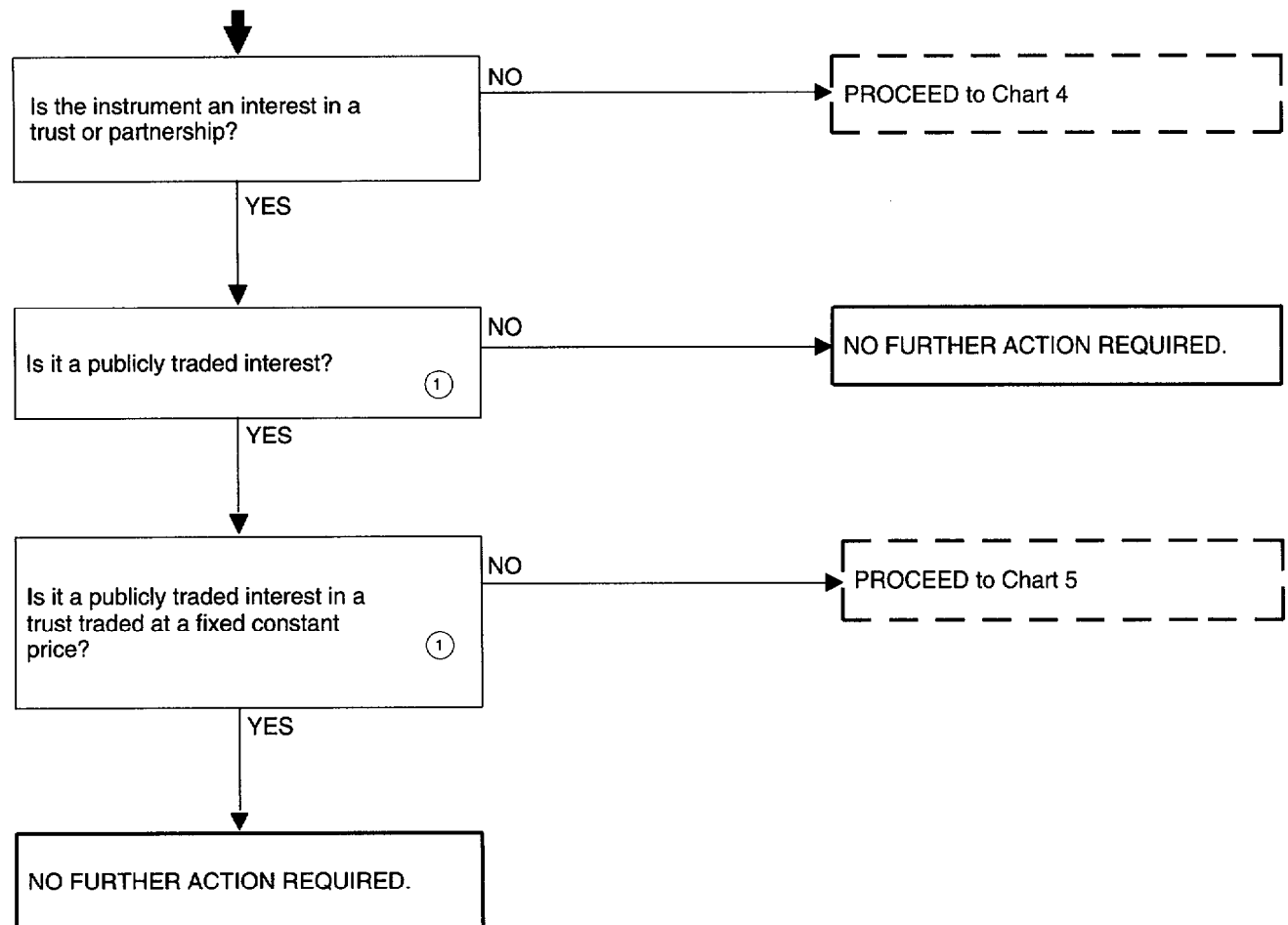


Chart 3

Other Securities

Notes:

- ① An option is a right to buy or sell securities during an agreed period at a fixed price. Unlike an option, a contract in respect of securities creates an obligation to buy or sell the securities.
- ② A security includes a publicly traded option or contract in respect of any property, including commodities, financial futures, foreign currency, precious metals or any index relating to any property.
- ③ Publicly traded means:
 - listed or posted for trading on a stock exchange, commodity exchange, futures exchange or any other exchange, including exchanges in foreign jurisdictions; or
 - sold and distributed by prospectus, registration statement or similar document filed with a public authority such as a provincial securities commission.
- ④ Municipal or public bodies performing a function of government in Canada include school boards, educational institutions and hospitals.
- ⑤ If a publicly traded interest in a trust is traded at a fixed constant price, no further action is required.

Other Securities

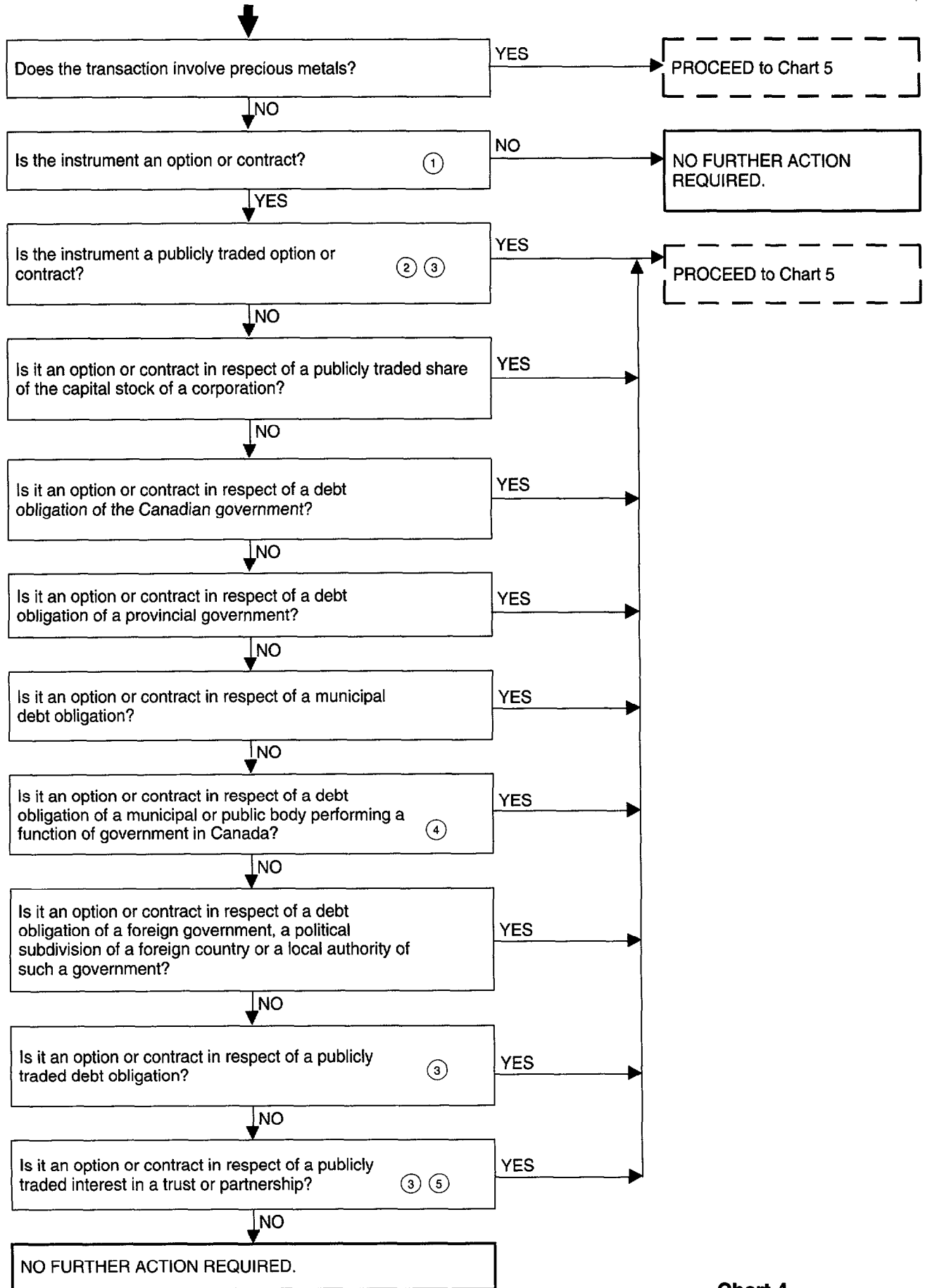


Chart 4

Reporting Institutions

Notes:

- ① A trader or dealer in securities is:
 - a person who is registered or licensed under the laws of a province to trade in securities; or
 - a person who commonly makes sales of securities as an agent of other persons.
- ②
 - A nominee is a person or firm, such as a bank official or brokerage house, into whose name securities are transferred to facilitate transactions. The customer remains the true owner of the securities.
 - An agent is any person authorized to act on behalf of another person in transactions involving a third party. An agent includes:
 - an account executive or an investment counsellor who advises and handles orders for clients;
 - a person appointed by a corporation to maintain records of stock and bond owners, to cancel and issue certificates and to distribute payments to stock or bond owners.
- ③ The reporting requirement for securities transactions does not apply to transactions in respect of which an information return is required under Regulation 202 (payments to non-residents) or 204 (estates and trusts).

Reporting Institutions

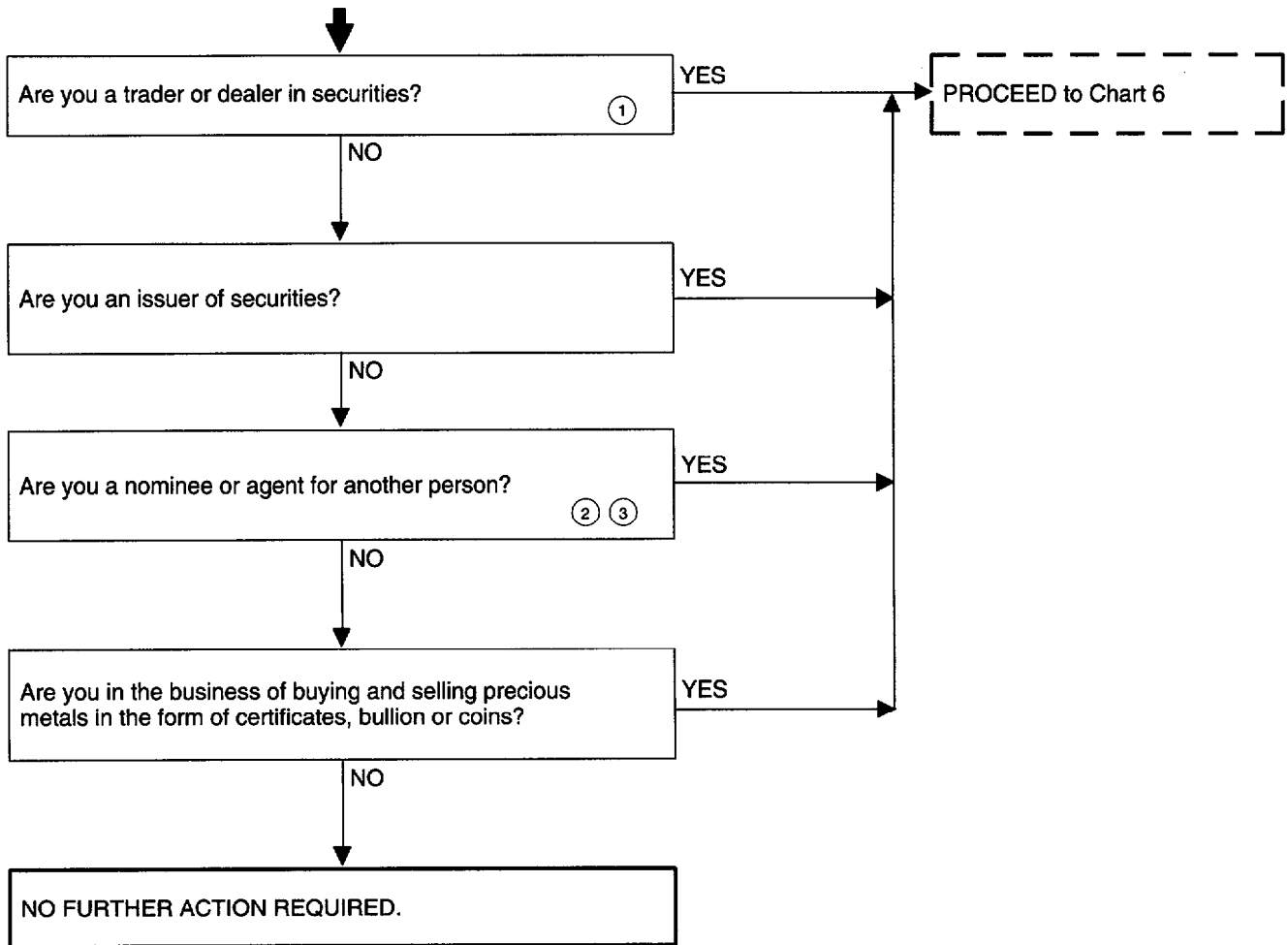


Chart 5

Reporting the Transactions

Notes:

- ① If a person acts as nominee or agent of the vendor or security owner and receives the proceeds of disposition from the transaction, that person is required to report the transaction to the vendor or security owner.
- ② A purchase as principal means a purchase on your own account. Do not report purchases made for clients or other investors.
- ③ You do not need to report transactions to:
 - another trader or dealer in securities, other than a purchase of securities from a non-resident trader or dealer in securities where the non-resident trader (or a related person) acquired that security (or an identical security) from the purchaser (or a related person) in the period commencing 90 days before the day of the purchase;
 - a non-taxable entity such as a registered retirement savings plan, a deferred profit sharing plan, a registered pension plan, a municipality, agricultural organization, board of trade, chamber of commerce or municipal or public body such as a school board, educational institution or hospital.
- ④ Do not report a sale of currencies or precious metal in the form of jewellery, works of art or numismatic coins. Do not report a sale of precious metals by a person who, in the ordinary course of business, produces or sells precious metals in bulk or commercial quantities.
- ⑤ Do not report the redemption of a debt obligation where:
 - the debt obligation is redeemed for the amount for which it was issued;
 - the redemption satisfies all of the issuers obligations (i.e. once the redemption occurs, no further amounts are payable to any person with an interest in the debt obligation);
 - each person with an interest in the debt obligation is entitled to an equal proportion of principal and interest payments (i.e. the debt obligation is not a strip bond); and
 - an information return is already required to be made as a result of the redemption (e.g. a T5 slip for the redemption of an investment contract or a T600 slip for accrued interest upon redemption of a bond, debenture or similar security).
- ⑥ Do not report transactions involving:
 - convertible property, i.e. shares, bonds, debentures or notes of a corporation which give the holder the right to exchange the security for shares of the same corporation. If consideration (other than shares) of \$200 or more is received in the conversion, the transaction must be reported;
 - a bond exchanged for another bond of the same debtor where the provisions of the exchanged bond gave the holder the right to make the exchange and the exchanged bond and the acquired bond both have the same maturity value;
 - the redemption, cancellation or acquisition of shares as a result of an amalgamation. If consideration (other than shares) of \$200 or more is received in the exchange, the transaction must be reported;
 - share-for-share exchanges as a result of a corporation reorganization of capital. Report all transactions where any consideration other than shares is received;
 - interests in a partnership disposed of when a partnership ceases to exist; or
 - interests in a partnership transferred when a new partnership continues from a previous partnership.

Reporting the Transactions

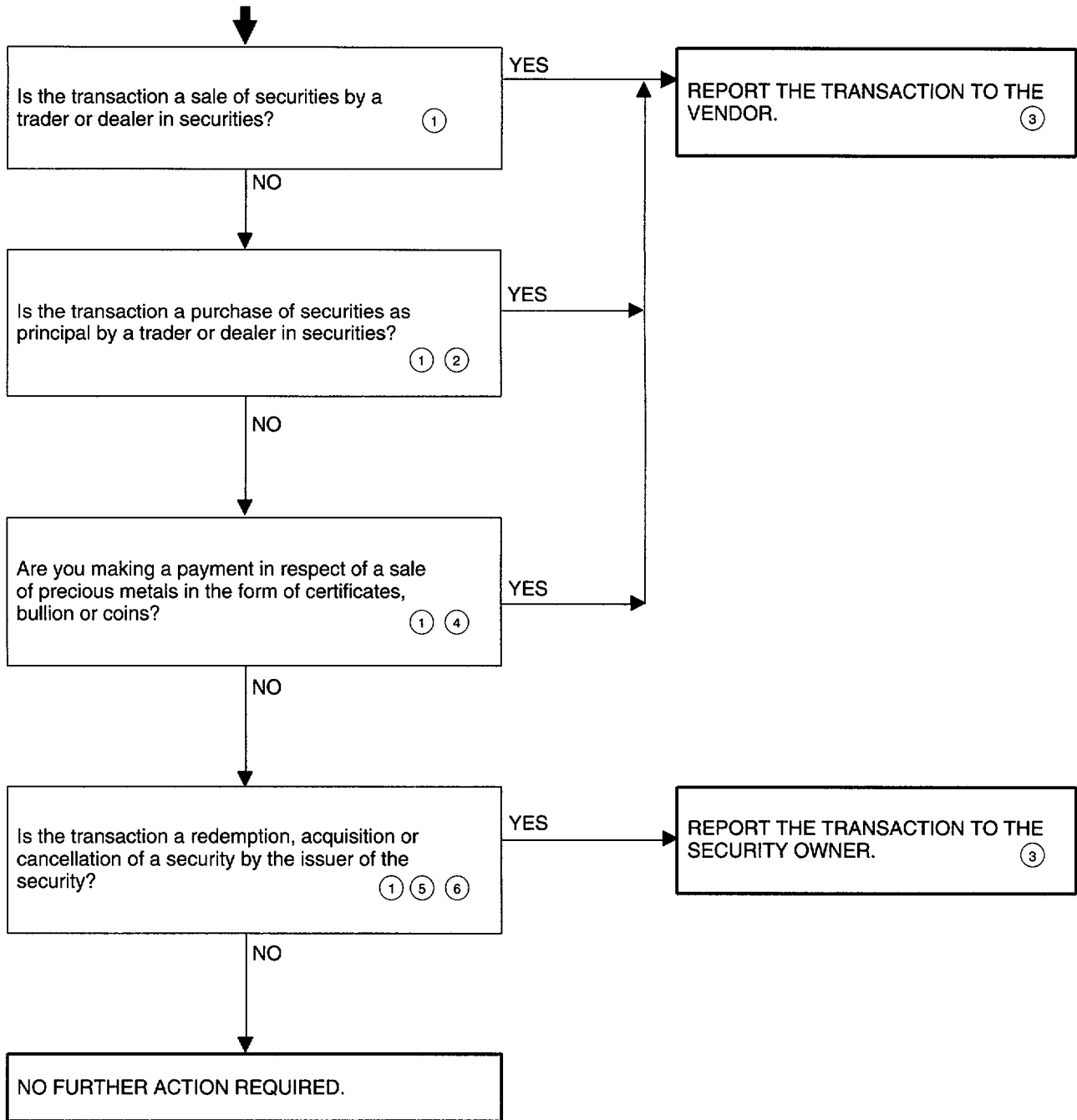


Chart 6

Appendix II Forms

T5008 Supplementary, Statement of Securities Transactions

A M E N D E D



Revenue Canada
Taxation

Revenu Canada
Impôt

T5008
Supplementary
Supplémentaire
Rev. 92

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

For departmental use 22555 Reserve au ministère
--

• PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS - VEUILLEZ DACTYLOGRAPHIER OU IMPRIMER À LA MACHINE EN LETTRES MAJUSCULES

RECIPIENT - BÉNÉFICIAIRE	Name and address of trader or dealer in securities Nom et adresse du négociant ou courtier en valeurs
Full name, surname first - Nom et prénom au complet 1 TAXPAYER, JOHN Q Full address - Adresse complète 2 123 BANK STREET 3 4 P.O. BOX 40 5 ANYTOWN, ON Postal code - Code postal 6 C3C 4C5	NEIGHBOURHOOD BANK 75 BANK STREET ANYTOWN, ON C2C 3C4

Year - Année	10 Report code Code de genre de feuillet	11 Recipient Type Genre de bénéficiaire	12 Social Insurance Number Numéro d'assurance sociale	13 Currency code Code de devise
19 93	1	1	123 456 789	
14 Date MMDD - MMJJ	15 Type code and quantity of securities Code de genre et quantité de titres	16 Identification of securities Désignation de la valeur	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
0307	DOB1	CANADA TREASURY BILL	25000	
18 Face amount Valeur nominale	19 Cost or book value (if known) Coût ou valeur comptable (si connu)	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ
25000	23867			<input checked="" type="checkbox"/>

14 Date MMDD - MMJJ	15 Type code and quantity of securities Code de genre et quantité de titres	16 Identification of securities Désignation de la valeur	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
0307	DOB1	CANADA TREASURY BILL	24900	
18 Face amount Valeur nominale	19 Cost or book value (if known) Coût ou valeur comptable (si connu)	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ
25000	23867			<input type="checkbox"/>

14 Date MMDD - MMJJ	15 Type code and quantity of securities Code de genre et quantité de titres	16 Identification of securities Désignation de la valeur	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
18 Face amount Valeur nominale	19 Cost or book value (if known) Coût ou valeur comptable (si connu)	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ
				<input type="checkbox"/>

14 Date MMDD - MMJJ	15 Type code and quantity of securities Code de genre et quantité de titres	16 Identification of securities Désignation de la valeur	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
18 Face amount Valeur nominale	19 Cost or book value (if known) Coût ou valeur comptable (si connu)	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ
				<input type="checkbox"/>

14 Date MMDD - MMJJ	15 Type code and quantity of securities Code de genre et quantité de titres	16 Identification of securities Désignation de la valeur	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
18 Face amount Valeur nominale	19 Cost or book value (if known) Coût ou valeur comptable (si connu)	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ
				<input type="checkbox"/>

14 Date MMDD - MMJJ	15 Type code and quantity of securities Code de genre et quantité de titres	16 Identification of securities Désignation de la valeur	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
18 Face amount Valeur nominale	19 Cost or book value (if known) Coût ou valeur comptable (si connu)	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ
				<input type="checkbox"/>

T5008S Supplementary, Statement of Securities Transactions

PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS
VEUILLEZ DACTYLOGRAPHIER OU IMPRIMER À LA MACHINE EN LETTRES MAJUSCULES

For departmental use
22444
Réserve au ministère

Year - Année 19 93	10 Report code Code de genre de feuillet 0	11 Recipient Type Genre de bénéficiaire 1	12 Social Insurance Number Numéro d'assurance sociale 123 456 789	13 Currency code Code de devise
14 Date MMDD - MMJJ 0307	15 Type code and quantity of securities Code de genre et quantité de titres DOB1	16 Identification of securities Désignation de la valeur CANADA TREASURY BILL	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement) 24800	
18 Face amount Valeur nominale 25000	19 Cost or book value (if known) Coût ou valeur comptable (si connu) 23867	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ

RECIPIENT - BÉNÉFICIAIRE

Full name, surname first - Nom et prénom au complet
TAXPAYER, JOHN Q.

Full address - Adresse complète
123 BANK STREET
P.O. BOX 40
ANYTOWN, ON
Postal code - Code postal
C3C 4C5

Name and address of trader or dealer in securities
Nom et adresse du négociant ou courtier en valeurs

NEIGHBOURHOOD BANK
75 BANK STREET
ANYTOWN, ON
C2C 3C4

T5008S
Supplementary - Supplémentaire
Rev. 92



Revenue Canada
Taxation

Revenu Canada
Impôt

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

For Taxation Office
Pour le bureau d'impôt **1**

DO NOT CUT OR SEPARATE FORMS ON THIS PAGE - NE PAS COUPER OU SÉPARER LES FORMULES SUR CETTE PAGE
PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS
VEUILLEZ DACTYLOGRAPHIER OU IMPRIMER À LA MACHINE EN LETTRES MAJUSCULES

For departmental use
22444
Réserve au ministère

Year - Année 19 93	10 Report code Code de genre de feuillet 0	11 Recipient Type Genre de bénéficiaire 2	12 Social Insurance Number Numéro d'assurance sociale 123 456 789	13 Currency code Code de devise
14 Date MMDD - MMJJ 0401	15 Type code and quantity of securities Code de genre et quantité de titres DOB1	16 Identification of securities Désignation de la valeur BANKERS ACCEPTANCE	17 Proceeds of disposition or payments (dollars only) Produits de disposition ou paiements (dollars seulement) 200000	
18 Face amount Valeur nominale 200000	19 Cost or book value (if known) Coût ou valeur comptable (si connu) 198000	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ

RECIPIENT - BÉNÉFICIAIRE

Full name, surname first - Nom et prénom au complet
TAXPAYER, JOHN Q.

Full address - Adresse complète
TAXPAYER, JANE D.
123 BANK STREET
P.O. BOX 40
ANYTOWN, ON
Postal code - Code postal
C3C 4C5

Name and address of trader or dealer in securities
Nom et adresse du négociant ou courtier en valeurs

NEIGHBOURHOOD BANK
75 BANK STREET
ANYTOWN, ON
C2C 3C4

T5008S
Supplementary - Supplémentaire
Rev. 92



Revenue Canada
Taxation

Revenu Canada
Impôt

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

For Taxation Office
Pour le bureau d'impôt **1**

DO NOT CUT OR SEPARATE FORMS ON THIS PAGE - NE PAS COUPER OU SÉPARER LES FORMULES SUR CETTE PAGE
PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS
VEUILLEZ DACTYLOGRAPHIER OU IMPRIMER À LA MACHINE EN LETTRES MAJUSCULES

For departmental use
22444
Réserve au ministère

Year - Année 19 93	10 Report code Code de genre de feuillet 0	11 Recipient Type Genre de bénéficiaire 3	12 Social Insurance Number Numéro d'assurance sociale	13 Currency code Code de devise
14 Date MMDD - MMJJ 0919	15 Type code and quantity of securities Code de genre et quantité de titres SHS 1000	16 Identification of securities Désignation de la valeur CUSIPA10010089 NEWCO PFD COMMON	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement) 2910	
18 Face amount Valeur nominale	19 Cost or book value (if known) Coût ou valeur comptable (si connu)	20 Securities received on settlement (if applicable) Titres reçus en guise de règlement (s'il y a lieu)	21 Foreign tax paid Impôt étranger payé	VOID ANNULÉ

RECIPIENT - BÉNÉFICIAIRE

Full name, surname first - Nom et prénom au complet
THE NEW COMPANY OF ANY TOWN

Full address - Adresse complète
AND YOURTOWN LIMITED
4 MAIN STREET
SUITE 1200
YOURTOWN, ON
Postal code - Code postal
K0K 0X0

Name and address of trader or dealer in securities
Nom et adresse du négociant ou courtier en valeurs

NEIGHBOURHOOD BANK
75 BANK STREET
ANYTOWN, ON
C2C 3C4

T5008S
Supplementary - Supplémentaire
Rev. 92



Revenue Canada
Taxation

Revenu Canada
Impôt

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

For Taxation Office
Pour le bureau d'impôt **1**

T5008 Segment


Revenue Canada
 Customs, Excise and Taxation

Revenu Canada
 Accise, Douanes et Impôt

For departmental use
33666
 Réservé au Ministère

T5008 SEGMENT
 Rev. 93

T5008 SEGMENT

PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS

This form will help you balance your T5008 Supplementary slips with your T5008 Summary. If your return does not balance, we will contact you. If you have provided segment forms we can tell you more precisely where the difference is.

Note: You do not need segment forms if you file your return on magnetic media.

When and how to use this form

If your T5008 return contains more than 300 T5008 Supplementary slips or 100 T5008S sheets, separate the supplementary slips into bundles of 300.

Attach a T5008 Segment to the top of each bundle of supplementary slips. Complete all areas of the segment form and keep a duplicate copy for your files.

All totals of T5008 Segment forms have to agree with the corresponding T5008 Summary totals.

If you need more information or forms, please contact your district taxation office.

T5008 SEGMENT

VEUILLEZ DACTYLOGRAPHIER OU IMPRIMER À LA MACHINE EN LETTRES MAJUSCULES

Cette formule vous permettra de faire concorder vos feuillets T5008 Supplémentaire et votre déclaration T5008 Sommaire. Si votre déclaration T5008 ne concorde pas, nous communiquerons avec vous. Dans le cas où vous avez fourni des formules Segment nous pouvons vous dire avec précision où se trouve l'erreur.

Remarque : Vous n'avez pas à remplir les formules segment si vous produisez votre déclaration sur support magnétique.

Quand et comment utiliser la présente formule

Si votre déclaration T5008 renferme plus de 300 feuillets T5008 Supplémentaire ou plus de 100 feuilles T5008S, divisez les feuillets en lots de 300.

Placez une formule T5008 Segment sur le dessus de chaque lot de Supplémentaire. Remplissez toutes les parties de la formule et conservez-en une copie pour vos dossiers.

Les totaux de tous les montants des formules T5008 Segment indiqués ci-dessous doivent concorder avec les totaux qui figurent sur la déclaration T5008 Sommaire.

Si vous avez besoin de plus de renseignements ou d'autres formules, communiquez avec votre bureau de district d'impôt.

For departmental use
 Réservé au Ministère

Please complete the following

Veillez remplir les sections suivantes

Name of trader or dealer in securities Nom du négociant ou du courtier en valeurs		
<input type="text"/>		
Filer identification number (as shown on the T5008 Summary) Numéro d'identification du déclarant (indiqué sur la déclaration T5008 Sommaire)		
<input type="text"/>		
T5008 Segment number (starting at 1) Numéro de la formule T5008 Segment (en commençant par 1)	Total number of T5008 Segment forms in this return Nombre total de formules T5008 Segment dans cette déclaration	Number of slips in this segment Nombre de feuillets dans ce segment
<input type="text"/>	<input type="text"/>	<input type="text"/>
Surname on first supplementary slip in this segment Nom de famille sur le premier feuillet supplémentaire de ce segment		Surname on last supplementary slip in this segment Nom de famille sur le dernier feuillet supplémentaire de ce segment
<input type="text"/>		<input type="text"/>
Total proceeds of disposition (box 17) for all supplementary slips in this segment Montant total des produits de disposition (case 17) de tous les feuillets supplémentaire annexés à cette formule T5008 Segment		
17 <input type="text"/>		

For departmental use
 Réservé au Ministère

T5008 Summary, Return of Securities Transactions

Revenu Canada
Customs, Excise and Taxation

Revenu Canada
Accise, Douanes et impôt

RETURN OF SECURITIES TRANSACTIONS DÉCLARATION DES OPÉRATIONS SUR TITRES

T5008
Summary - Sommaire
Rev.93

For departmental use
33777
Réserve au Ministère

PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS - VEUILLEZ DACTYLOGRAPHIER OU IMPRIMER À LA MACHINE EN LETTRES MAJUSCULES

Complete this return using the instructions in the "Guide to the T5008 Return of Securities Transactions". Remplissez cette déclaration selon les instructions du «Guide pour la T5008 Déclaration des opérations sur titres».		For departmental use only Réserve au Ministère	
If you submit your T5008 Return on magnetic media, enter "X" here. Inscrivez un «X» ici, si vous produisez votre déclaration T5008 sur supports magnétiques.		<input checked="" type="checkbox"/>	
Return for the year ended December 31. Déclaration pour l'année se terminant le 31 décembre	19 <input style="width: 40px;" type="text"/>	Filer Identification Number Numéro d'identification du déclarant	
If this is an amended T5008 Summary, enter "X" here. S'il s'agit d'une T5008 Sommaire modifiée, inscrivez un «X» ici.			
If this is an additional T5008 Summary, enter "X" here. S'il s'agit d'une T5008 Sommaire additionnelle, inscrivez un «X» ici.			
Name and address of trader or dealer filing this summary. Nom et adresse du négociant ou du courtier en valeurs qui établit la présente déclaration Sommaire.			
Name - Nom <input style="width: 100%;" type="text"/>		Employer account number (as on form PD7A) Numéro de compte de l'employeur (selon la formule PD7A) <input style="width: 100%;" type="text"/>	
Full Address - Adresse complète <input style="width: 100%;" type="text"/>			
City - Ville <input style="width: 40%;" type="text"/>		Province <input style="width: 40%;" type="text"/>	Postal Code - Code postal <input style="width: 40%;" type="text"/>
Corporation account number (as on T2 Return) Numéro de compte de la corporation (selon la déclaration T2) <input style="width: 100%;" type="text"/>			
Have you filed a T5008 return before? Avez-vous déjà produit une déclaration T5008?		Language - Langue Indicate your choice of language for correspondence Indiquer dans quelle langue vous désirez recevoir votre correspondance	
Yes No Oui Non		English French Anglais Français	
If "YES", Address on last return same as above, or Si «OUI», Adresse dans la dernière déclaration comme ci-dessus, ou		Full address - Adresse complète <input style="width: 100%;" type="text"/>	
<input style="width: 40px; height: 20px;" type="text"/>		City - Ville <input style="width: 40%;" type="text"/>	Province <input style="width: 40%;" type="text"/>
<input style="width: 40px; height: 20px;" type="text"/>		Postal Code - Code postal <input style="width: 40%;" type="text"/>	

T5008/T5008S Supplementary totals - Totaux des feuillets T5008/T5008S Supplémentaire

Do not include amounts for which you have not issued a T5008/T5008S Supplementary. N'inscrivez pas des montants pour lesquels vous n'avez pas produit un feuillet T5008/T5008 Supplémentaire.		For departmental use only Réserve au Ministère	
Total proceeds of disposition/settlement amount as reported in box 17 of the supplementary slips. Total des produits de disposition ou paiement selon les feuillets - montants déclarés à la case 17 des supplémentaires.	17 <input style="width: 100%;" type="text"/>	50	
Number of supplementary slips that you have filed. Nombre de feuillets supplémentaire que vous avez produit.	40 <input style="width: 100%;" type="text"/>	51	
Is this summary for an "Unclaimed Proceeds of Disposition Account"? S'agit-il d'une déclaration sommaire pour un «Compte des produits de disposition des propriétaires inconnus»?	Yes No Oui Non	52	

Person to contact about this return - Personne avec qui l'on peut communiquer au sujet de cette déclaration Full name - Nom complet		Telephone number - N° de téléphone	
41 <input style="width: 100%;" type="text"/>	42 (<input style="width: 40px;" type="text"/>) <input style="width: 40px;" type="text"/>		

Certification - Attestation

I certify that the information given on the T5008 Summary and the related T5008/T5008S Supplementary slips is true, correct and complete in every respect. J'atteste que les renseignements donnés dans la formule T5008 Sommaire et les feuillets T5008/T5008S Supplémentaire correspondants sont vrais, exacts et complets.		
Signature of authorized person - Signature de la personne autorisée	Position or office - Titre ou poste	Date
<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>

Appendix III Related publications

The most current version of the following Interpretation Bulletins and Information Circulars may be helpful. You can get them at any district taxation office.

Interpretation Bulletins

IT-52	Income Bonds and Income Debentures
IT-77	Securities in Satisfaction of an Income Debt
IT-96	Options Granted by Corporations to Acquire Shares, Bonds or Debentures
IT-114	Discounts, Premiums and Bonuses on Debt Obligations
IT-115	Fractional Interests in Shares

IT-146	Shares Entitling Shareholders to Choose Taxable or Other Kinds of Dividends
IT-265	Payments of Income and Capital Combined
IT-346	Commodity Futures and Certain Commodities
IT-396	Interest Income
IT-410	Debt Obligations — Accrued Interest on Transfer
IT-479	Transactions in Securities

Information Circulars

82-2	Custom and Facsimile Tax Forms
85-5	Social Insurance Number Legislation as it Relates to the Preparation of Information Slips

Appendix IV Taxation Centres

Send the T5008 Summary and the related supplementaries to the location shown below that applies to you.

If your address is in Newfoundland, Prince Edward Island, Nova Scotia or New Brunswick, send your information return to:

St. John's Taxation Centre
St. John's, Newfoundland
A1B 3Z1

If you are served by the Montréal, Laval or Saint-Hubert district offices, send your information return to:

Shawinigan-Sud Taxation Centre
Shawinigan-Sud, Quebec
G9N 7S6

If you are served by the Rouyn-Noranda, Québec, Chicoutimi, Rimouski, Trois-Rivières or Sherbrooke district offices, send your information return to:

Jonquière Taxation Centre
Jonquière, Quebec
G7S 5J1

If you are served by the Ottawa, Toronto, Scarborough, Mississauga or North York district offices, send your information return to:

Ottawa Taxation Centre
Ottawa, Ontario
K1A 1A2

If your address is in Ontario and you are not served by the Ottawa Taxation Centre, send your information return to:

Sudbury Taxation Centre
Sudbury, Ontario
P3A 5C1

If your address is in Manitoba, Saskatchewan, Alberta or the Northwest Territories, send your information return to:

Winnipeg Taxation Centre
Winnipeg, Manitoba
R3C 3M2

If your address is in British Columbia or the Yukon Territory, send your information return to:

Surrey Taxation Centre
Surrey, British Columbia
V3T 5E1

Appendix V Province codes

Please use these abbreviations when entering the province portion of the recipient's address on the supplementary and the filer's address on the summary.

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

Appendix VI Glossary

Note

These are not definitions provided by the *Income Tax Act* or Regulations. They give only the common usage of the terms for the benefit of the reader.

Agent — A person authorized to act for another.

Amalgamation — Union of different corporations to form a single new corporation.

As principal — On your own account. See also "principal."

Banker's acceptance — A draft payable at maturity drawn by a creditor against a debtor. Banker's acceptances are short-term credit instruments that are commonly sold at a discount.

Bearer — The person in possession of a negotiable instrument.

Bearer form — An instrument is in "bearer form" if its terms state that it is payable to the bearer, or to "cash," or if it does not indicate a specific payee.

Bond — A security under which the issuer contracts to pay the lender a fixed amount at a stated date in the future, and a series of interest payments. Some bonds are issued at a discount instead of providing for interest payments.

Call — A demand on the holder to submit securities for payment or redemption.

Cancellation of securities — Action of issuers who call back their own securities to cancel them and to reduce the amount of outstanding securities.

Capital — All shares representing ownership, including preferred and common shares.

Commercial paper — A negotiable instrument (promissory note, bank cheque, etc.) for the payment of money. It is commonly sold at a discount.

Commodities — Staples such as wool, cotton, or any articles of merchandise which are useful or serviceable.

Consideration — anything received in a transaction (usually cash) including any tangible or intangible property.

Contract — An agreement between persons which creates an obligation. See "option."

Creditor — A person to whom a debt is owed by another person who is the "debtor."

Debenture — A promissory note or bond backed by the general credit rating of a corporation.

Debt obligation — A fixed obligation to pay money or some other valuable consideration.

Debtor — One who owes a debt.

Deemed Disposition — This term is used when you are considered to have disposed of property, even though an actual transaction did not take place. A deemed disposition occurs when the owner of a security: transfers certain property to a trust; gives the security as a gift; leaves Canada; or dies.

Discount — The difference between present and maturity value. The action of buying an instrument before maturity, at less than par value.

Draft — An order to pay a sum of money on demand or at a definite time.

Exchange — The market place at which different securities are bought and sold (e.g., stock exchange, commodity exchange). Also, a transaction which involves trading one security for another.

Face amount — The nominal value which appears on the face of a document, generally a bond. The amount to be repaid at maturity.

Futures — A right to receive at a future date a specific quantity of a given commodity for a fixed price.

Holder — A person who possesses a security and who is entitled to receive payment of that security.

Index — A list of the current values of marketable securities given through an exchange (stock, commodities, futures exchanges, etc.).

Instrument — Any negotiable written document.

Nominee — A person designated to act for another.

Note — An instrument in which the signer promises to pay to a specified person, or the bearer, a sum of money at a specified time.

Numismatic coins — Coins or coin-like objects which have a particular value to collectors.

Option — A right to buy commodities or securities within an agreed period, at a fixed price, or to sell commodities or securities at an agreed price and time. An option to buy is known as a "call" an option to sell is called a "put."

Par — When the nominal or face value of a security equals its market value, it is said to trade "at par." "Par value" may also refer to a value stated on securities, especially shares, that does not represent market value.

Partnership — The relationship that exists between two or more persons who join to carry on a trade or business to make a profit. Each person contributes money, property, labour, or a skill, and each expects to share in the profits or losses of the venture. You can have a valid partnership without a formal written partnership agreement.

The type and extent of a person's involvement in the business is important in determining whether the person is a partner. For more details, see the current version of Interpretation Bulletin IT-90, *What is a Partnership?*

If you would like additional help in deciding whether an arrangement is a partnership, you should also consult the relevant provincial laws. We will usually accept a decision based on those laws.

Precious metal — Coins, metals (especially gold and silver) before coining, or certificates representing such

metals. Precious metal does not include jewellery, works of art or numismatic coins.

Predecessor — One of any number of businesses or corporations that have been incorporated into and replaced by a new business or corporation through an amalgamation.

Principal — The capital sum of a debt or obligation, as distinguished from interest or other additions to it. Refer also to "as principal."

Premium — The amount of the issue price or market value in excess of par value.

Prospectus — A document published by a company inviting the public to subscribe to an issue of shares, debentures or other securities.

Publicly traded — Listed or posted on any exchange (stock exchange, commodity exchange, futures exchange, etc.). Sold or distributed under a prospectus or similar document.

Redemption of securities — The action of an issuer who buys back his own securities (frequently shares).

Right — A privilege granted to the holder of a particular security, as the right to buy additional shares of the issuer or the right to exchange the security held for a different security.

Sale — Includes the granting of an option and a short sale. A short sale is a contract for the sale of securities which the seller does not presently own but which will be delivered at a specified time.

Security — See the sub-section called "What are securities?" of this guide, for a definition of "security."

Trader or dealer in securities — A person registered or licensed to trade in securities or a person who ordinarily sells securities on behalf of others.

Treasury bill — Short-term obligations of the federal government. Treasury bills are for terms of three, six and twelve months.

Warrant — A certificate granting the owner the right to buy securities.

AREA FOR YOUR NOTES AND CALCULATIONS

DISTRICT TAXATION OFFICES	ENGLISH SERVICES			
	GENERAL ENQUIRIES		FORMS REQUEST	
	LOCAL	LONG DISTANCE	LOCAL	LONG DISTANCE
NEWFOUNDLAND 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
PRINCE EDWARD ISLAND Charlottetown – 94 Euston St., P.O. Box 8500, C1A 8L3	628-4200	1-628-4200	628-4250	1-628-4250
NOVA SCOTIA Halifax – 1256 Barrington St., P.O. Box 638, B3J 2T5 Sydney – 47 Dorchester St., P.O. Box 1300, B1P 6K3	426-2210 564-7080	1-800-565-2210 1-800-563-7080	426-2210 564-7120	1-800-565-2210 1-800-563-7120
NEW BRUNSWICK Bathurst – 120 Harbourview Blvd., 4th floor, P.O. Box 8888, E2A 4L8 Saint John – 126 Prince William St., E2L 4H9	548-7100 636-4600	1-800-561-6104 1-800-222-9622	548-7100 636-4618	1-800-561-6104 1-800-222-9622
QUEBEC Chicoutimi – 100 Lafontaine St., Suite 211, G7H 6X2 Laval – 3131 Saint-Martin Blvd. W., H7T 2A7 Montréal – 305 René-Lévesque Blvd. W., H2Z 1A6 Québec – 165 de la Pointe-aux-Lièvres S., G1K 7L3 Rimouski – 320 St-Germain E., 4th floor, G5L 1C2 Rouyn-Noranda – 44 du Lac Ave., J9X 6Z9 Sherbrooke – 50 Place de la Cité, J1H 5L8 Saint-Hubert – 5245 Cousineau Blvd., Suite 200, J3Y 7Z7 Trois-Rivières – 25 des Forges St., Suite 111, G9A 2G4	698-5580 956-9101 283-5300 648-3180 722-3111 764-5171 564-5888 283-5300 373-2723	1-800-463-4421 1-800-363-2218 1-800-361-2808 1-800-463-4421 1-800-463-4421 1-800-567-6403 1-800-567-7360 1-800-361-2808 1-800-567-9325	698-5580 956-9115 283-5623 648-4083 1-800-463-4421 764-5171 821-8565 445-5264 373-2723	1-800-463-4421 1-800-363-2218 1-800-361-2808 1-800-463-4421 1-800-463-4421 1-800-567-6403 1-800-567-7360 1-800-361-2808 1-800-567-9325
ONTARIO Belleville – 11 Station St., K8N 2S3 Hamilton – 150 Main St. W., P.O. Box 2220, L8N 3E1 Calls from area codes 416 and 905 Calls from area code 519 Kingston – 385 Princess St., K7L 1C1 Kitchener – 166 Frederick St., N2G 4N1 London – 451 Talbot St., N6A 5E5 Mississauga – 77 City Centre Drive, P.O. Box 6000, L5A 4E9 Calls from area codes 519, 705 and 905 North York – 5001 Yonge St., Suite 1000, M2N 6R9 Calls from area codes 519, 705 and 905 Ottawa – 360 Lisgar St., K1A 0L9 Calls from area code 613 Calls from area code 819 Peterborough – 185 King St. W., K9J 8M3 St. Catharines – 32 Church St., P.O. Box 3038, L2R 3B9 Scarborough – 200 Town Centre Court, M1P 4Y3 Calls from area code 905 Calls from area codes 519 and 705 Sudbury – 19 Lisgar St. S., P3E 3L5 Calls from area code 705 Calls from area codes 613 and 807 Thunder Bay – 130 South Syndicate Ave., P7E 1C7 Toronto – 36 Adelaide St. E., M5C 1J7 Windsor – 185 Ouellette Ave., N9A 5S8	969-3706 (905) 522-8671 545-8371 579-2230 645-4211 (905) 566-6700 (416) 221-9309 598-2275 876-6412 688-4000 (416) 296-1950 671-0581 623-3443 869-1500 258-8302	1-800-267-8030 1-800-263-9200 1-800-263-9210 1-800-267-9447 1-800-265-2530 1-800-265-4900 1-800-387-1700 1-800-387-1700 1-800-267-8440 1-800-267-4735 1-800-267-8030 1-800-263-5672 1-800-387-5229 1-800-387-5183 1-800-461-4060 1-800-461-6320 1-800-465-6981 1-800-265-4841	969-3707 (905) 522-7902 1-800-267-8043 579-8951 645-4244 (905) 566-6005 (416) 221-8492 957-8088 1-800-267-8043 688-4000 (416) 296-0104 671-0581 623-2751 865-9469 258-8302	1-800-267-8043 1-800-263-9205 1-800-263-9215 1-800-267-8043 1-800-265-2210 1-800-265-4900 1-800-387-1700 1-800-387-1700 1-800-267-8440 1-800-267-4735 1-800-267-8043 1-800-263-5672 1-800-387-5229 1-800-387-5183 1-800-461-4060 1-800-461-6320 1-800-465-6981 1-800-265-4841
MANITOBA Winnipeg – 325 Broadway Ave., R3C 4T4	983-6350	1-800-282-8079	983-3942	1-800-282-8079
SASKATCHEWAN Regina – 1955 Smith St., S4P 2N9 Saskatoon – 340-3rd Ave. N., S7K 0A8	780-6015 975-4595	1-800-667-7555 1-800-667-2083	780-6015 975-4577	1-800-667-7555 1-800-772-1644
ALBERTA Calgary – 220-4th Ave. S.E., T2G 0L1 Calls from southern Alberta Edmonton – 9700 Jasper Ave., Suite 10, T5J 4C8 Calls from northern Alberta Calls from Northwest Territories and northeastern British Columbia	221-8919 423-3510	1-800-332-1410 1-800-232-1966 1-800-661-6451	221-8900 423-4044	1-800-472-9701 1-800-661-4597 1-800-661-3350
BRITISH COLUMBIA Penticton – 277 Winnipeg St., V2A 1N6 Vancouver – 1166 West Pender St., V6E 3H8 Calls from Yukon Territory and northwestern British Columbia Victoria – 1415 Vancouver St., V8V 3W4	492-9200 689-5411 363-0121	1-800-565-5125 1-800-663-9033 1-800-663-9033 1-800-742-6108	492-9200 669-1033 363-3291	1-800-663-5065 1-800-663-1665 1-800-663-1665 1-800-663-7006

Regular hours of service:

Monday to Friday – 8:15 a.m. to 5:00 p.m. (except holidays). We accept collect calls.

CA-1(E) Rev. 09/93

Throughout this guide, we refer to forms that you must attach to your return. We also mention publications that cover certain topics in more detail. If you need any of these forms or publications, complete the order form below.

You can order this material from any income tax office by mail, by telephone, or in person. If you mail the order form, allow three weeks for delivery.



Revenue Canada
Customs, Excise and Taxation

Revenu Canada
Accise, Douane et Impôt

ORDER FORM

Please list the titles or numbers of the forms and publications required in the spaces provided. Print your name and address at the bottom of the form and submit it to your taxation office.

NAMES OF REQUESTED FORMS AND PUBLICATIONS									
NUMBERS OF REQUESTED FORMS OR PUBLICATIONS									
NAME									
ADDRESS									
CITY									
PROVINCE							POSTAL CODE		