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1995

T5008 Guide –
Return of
Securities
Transactions

How to complete the forms

PLEASE TYPE OR MACHINE PRINT IN CAPITAL LETTERS. To help us process your T5008 information returns faster and more accurately, **do not enter information by hand** on the Supplementary, Segment or Summary forms. See the section called "Filing on Paper" in Chapter 3 for details.

To report **1995** transactions, please use only the T5008 Summary (Rev.94) form, the T5008 Supplementary (Rev.94) slip, the T5008S Supplementary (Rev.94) slip and the T5008 Segment (Rev.94) form.

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

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

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

Privacy Act

The information you provide on the T5008 information return can only be used for the purposes provided under the *Income Tax Act*.

Your opinion counts!

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

Client Assistance Directorate
400 Cumberland Street
Ottawa ON K1A 0L8

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Chapter 1 Introduction

This guide explains how to prepare a T5008 information return (which includes the T5008 Summary, *Summary of Securities Transactions*, the T5008 or T5008S Supplementary slips, *Statement of Securities Transactions*, and the T5008 Segment form) for the 1995 calendar year. If you need more help after reading this guide, contact your income tax 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 slips to report purchases of securities as principal and sales of securities as agent for any vendor. Issuers of securities and their agents use these slips to report redemptions, acquisitions, or cancellations of securities. You must report transactions to all persons, including individuals, corporations, taxable trusts, or any other person that resides either in or outside Canada. The sections that follow clarify the specific transactions that you must report.

Note

We have developed flowcharts to help you determine the reporting requirements. See Appendix I.

What are securities?

For the purpose of completing the T5008 information return, "securities" mean:

- publicly traded shares of the capital stock of a corporation;
- publicly traded debt obligations;
- debt obligations of, or guaranteed by:
 - the Government of Canada (such as Treasury Bills);
 - the government of a province or its 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 partnership or a trust, other than an interest in a trust traded at a constant fixed price;
- 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; and
- publicly traded options or contracts for any index relating to any property.

You can also use the T5008 information return to report dispositions or redemptions of debt obligations in bearer form

by individuals resident in Canada. Debt obligations in bearer form include commercial paper and banker's acceptances.

Who has to file a T5008 information return?

The following persons have to file a T5008 information return:

- every trader or dealer in securities who buys a security as principal (for their own account) 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 sale or disposition 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 the 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 acquired and exchanged bonds have the same maturity value;
 - exchanges of shares for new shares in the course of a reorganization of the capital of a corporation (section 86), if 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 and no consideration other than the new shares is received; 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 section 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 Interest in Shares*. You can get this bulletin from any income tax office.

Who does not have to file a T5008 information return?

You do not need to file a T5008 information return for:

- a purchase or sale of a security by a trader or dealer in securities from another trader or dealer in securities, other than 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;
- a redemption, acquisition, or cancellation of a debt obligation by the issuer or agent where:
 - the debt obligation was redeemed, acquired, or cancelled for the amount for which it was issued;
 - the redemption, acquisition, or cancellation 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 other than a T5008 information return is required as a result of the redemption, acquisition, or cancellation;
- all transactions on behalf of a person who is exempt from tax under section 149 (e.g., municipalities, registered charities, non-profit organizations, and registered retirement savings plans);

- transactions reported under section 202 or 204 of the *Income Tax Regulations*;
- a deemed disposition of a security; or
- the expiry or exercise of an option, right, or warrant.

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 a T5008 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 a T5008 information return. In addition, if the option is allowed to expire, no reportable transaction has occurred.

Are you acting as a trustee?

Publicly traded interests in a trust are securities and may be issued in the form of units or shares. The trust, as issuer of these interests, must report the redemption, acquisition, or cancellation of the units or shares to the beneficial owner. If a trustee acts on behalf of the trust, the trustee must report these transactions.

You must report income realized by a trust and distributed to its beneficiaries on a T3 Supplementary slip. This income is gained by holding an interest in the trust, and is different from the proceeds received from the disposition of those interests.

Chapter 2 The T5008 Information Return

The T5008 information return is a two-part return that consists of the T5008 Summary form and the related T5008 and T5008S Supplementary slips. A return may also include T5008 Segment forms. If you are filing your information return on paper, it is important that you read Chapter 3, "Filing requirements."

The T5008 and T5008S Supplementary slips

Use the T5008 Supplementary slip 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 T5008 Supplementary slips as you need.

Use the T5008S Supplementary slip to report single transactions you made for a particular person. There are three slips printed on each T5008S Supplementary sheet.

For information on how to complete the T5008 and T5008S Supplementary slips, see Chapter 5, "The T5008 and T5008S Supplementary Slips."

The T5008 Summary form

Use the T5008 Summary form to add all the proceeds of disposition or settlement amounts you report on the related T5008 and T5008S Supplementary slips.

You have to prepare a **separate** T5008 Summary form when a beneficial owner claims previously unclaimed proceeds of disposition for securities transactions. For more details, see Chapter 8, "Unclaimed proceeds of disposition."

For information on how to complete the T5008 Summary form, see Chapter 6, "The T5008 Summary Form."

The T5008 Segment form

You should use the T5008 Segment form if your information return contains more than 300 T5008 Supplementary slips or 100 T5008S Supplementary sheets. This form helps to balance the Supplementary slips to the T5008 Summary form.

For information on how to complete the T5008 Segment form, see Chapter 7, "The T5008 Segment Form."

Chapter 3 Filing Requirements

Due date

You have to file the T5008 information return before March 1 following the calendar year to which the return applies.

When your business or activity ends, you have to file the T5008 information return within 30 days of the date your business or activity ends.

You must deliver the recipient's copy of Supplementary slips to the recipient by hand or send them to his or her last known address by the date the information return has to be filed.

Filing on magnetic media

We encourage filers to file their T5008 information return on magnetic tape, cartridge, or diskette.

If you get our approval to file your T5008 information return on magnetic media, you do not have to submit the paper copy of the T5008 Summary form, the T5008 and T5008S Supplementary slips, or complete T5008 Segment forms.

If you participate in the magnetic media filing program for the first time, you have to submit a test tape, cartridge or diskette for our approval. Send the test tape, cartridge, or diskette at least two months before the date you have to file your T5008 information return.

See the booklet *Computer Specifications for Data Filed on Magnetic Media — T5, T5008, T4RSP, T4RIF and NR4*, for the technical information you will need. You can get this booklet at any income tax office.

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

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

or

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

If you file your T5008 information return on magnetic media, you may benefit from additional savings. You do not have to send a paper Supplementary slip to the recipient if your client account statement meets our approval. For more information, please write to:

Information Returns Section
Revenue Canada
Room 601
355 River Road
Vanier ON K1A 0L8

Filing on paper

You have to file a completed T5008 Summary form along with copy 1 of the related Supplementary slips before March 1 following the calendar year to which the information return applies. You should also complete one T5008 Segment form for every 300 T5008 Supplementary slips, or for every 100 T5008S Supplementary sheets filed in the information return.

File the completed information return at the taxation centre for your area. See the addresses listed in Appendix IV.

To help us process your paper information return more efficiently, **prepare the Supplementary, Summary and Segment forms according to the following instructions:**

- You can get all the forms you need from any income tax office.
- Please use the current T5008 Supplementary, Summary and Segment forms (**Rev. 94**) when you file your return. 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, separate 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 must complete the forms by hand, **we will accept your information return.**
- Use black **ink** only.
- Do **not cut** or separate copy 1 of the T5008S Supplementary, since this copy must be filed as a complete page.
- Use the "VOID" box to cancel a T5008 or T5008S Supplementary 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 T5008 forms.
- Do not use photocopies of T5008 forms.
- Complete financial fields in dollars only. Do not report cents. Use a comma to separate thousands. Do not use dollar signs (\$).
Example: enter **3,456** to indicate \$3,456.08.
- 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 (tick, check mark, etc.).
- Remove **side borders** (pin-feed edges) from copy 1 of the forms.

- Submit only copy 1 of the T5008 and T5008S Supplementary slips to us.

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

Chapter 4

Penalties and Use of the Social Insurance Number (SIN)

Failing to file by the required due date

The penalty for filing the T5008 information return late or for the late distribution of the Supplementary slips is \$25 a day, ranging from a minimum penalty of \$100 to a maximum of \$2,500 for each failure.

Failing to file an information return

You may be guilty of an offence if you fail to file a T5008 information return as required under the *Income Tax Regulations*. 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 up to 12 months.

Failing to provide required information or the SIN

If you fail to provide the required information on an information return, including the SIN, you are liable to a penalty. Individuals are also liable to a penalty for not providing a SIN to a person who has to make an information return on their behalf.

Information return preparer — You have to make a reasonable effort to obtain the required information from the individuals for whom you prepare T5008 Supplementary slips. Each time you do not show the required information on a Supplementary slip, you are liable to a \$100 penalty, unless you have made a reasonable effort to obtain the information.

If you have existing clients who have not yet given you their SINs and you are preparing a Supplementary slip on their behalf, you must advise your clients (preferably in writing) that they have to provide you with 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 Supplementary slip.

Individuals — Individuals (other than trusts) have to give their SIN on request to any person who has to prepare an information slip on their behalf. Individuals who do not have a SIN have to apply for one at any Canada Employment Centre within 15 days of the request. When they receive their SIN, individuals must give their SIN to the information slip preparer within 15 days. 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, see the current version of Information Circular 82-2, *Social Insurance Number Legislation as it Relates to the Preparation of Information Slips*. You can get a copy of this Information Circular at any income tax office.

Using the SIN

You cannot **knowingly** use, communicate, or allow an individual's SIN to be communicated, other than as required or authorized by law, or for the 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 for Canada.

Notice of Assessment

We will issue a *Notice of Assessment* only if a penalty applies to the information return.

Chapter 5

The T5008 and T5008S Supplementary Slips

How to complete the T5008 and T5008S Supplementary slips

Before completing the T5008 and T5008S Supplementary slips, please read the instructions for "Filing on paper" and "Filing on magnetic media" in Chapter 3. We can process your T5008 information return more efficiently if you follow these instructions.

Foreign currency reporting

Complete the T5008 and T5008S Supplementary slips 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 normally 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 can report in the foreign currency that applies. Identify foreign currency amounts by entering the applicable currency code under International Standard 4217 (ISO) in Box 13 — Currency code.

File Supplementary slips that you complete in foreign currencies as a separate information return. Do not include Supplementary slips you complete in Canadian funds in the same information return.

Joint ownership

Complete only one Supplementary slip to report a transaction even if more than one person owns the securities. Include the names of the joint owners on lines 1 and 2 of the "Recipient" area of the Supplementary slip.

Aggregate reporting

You can 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.

Recipient name and address

Lines 1 and 2 — Enter the individual's surname first, followed by the usual first name and initials or the legal name of a corporation, organization, or institution, etc. Do not enter the name of a secretary, treasurer, or anyone else with signing authority.

Enter any additional information, such as the name of a second recipient for a jointly-owned security.

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

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

Line 6 — Enter the postal code.

Name and address of trader or dealer in securities

Give the full name and mailing address of the person required to complete the information return in this area of each Supplementary slip. For more information, see the section "Who has to file a T5008 information return?" in Chapter 1.

Year

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

Box 10 — Report code

On each Supplementary slip, enter one of the following codes to indicate whether this is an original or amended slip:

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 slip (i.e., AMENDED or CANCELLED) and include a written explanation of the reason for filing the slip. For more details, see the section called "Correcting, amending, or replacing the T5008 and T5008S Supplementary slips" in this chapter.

Box 11 — Recipient type

On each Supplementary slip, enter one of the following codes to identify the person for whom the transaction was made:

- 1** individual (even if the SIN is not provided);
- 2** joint account;
- 3** corporation; or
- 4** other, e.g., association, trust (fiduciary-trustee, nominee or estate), club, or partnership.

Box 12 — Social insurance number

If the recipient is an individual, enter his or her social insurance number (SIN). **Leave this box blank if the recipient is not an individual.**

Note

If you are reporting a transaction made in trust to an institution on behalf of an individual (e.g., a payment made to the trustee of a self-directed RRSP), do not enter the individual's SIN in box 12.

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

Leave box 12 blank if you have not received the SIN by the time you prepare the Supplementary slip. When a person indicates that he or she does not have a SIN but is applying for one, do not delay completing the information return beyond the filing deadline.

Box 13 — Currency code

Enter the applicable three-letter alphabetic or three-digit numeric currency code using International Standard 4217 (ISO). If possible, use the alphabetic codes, as follows:

USD — United States, dollar
 JPY — Japan, yen
 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 for Canadian funds.

When you report amounts in foreign currency, keep the following rules in mind:

- print the name of the foreign currency on the Supplementary slips (e.g. "US DOLLARS") above Box 17 for the benefit of the recipient;
- if you file your T5008 information return on paper and leave Box 13 blank, we will process the amounts on the Supplementary slips as Canadian dollars;
- when completing your T5008 Summary or T5008 Segment forms, you only have to enter one total proceeds of disposition amount, whether the Supplementary slips are completed in different currencies or not.

Box 14 — Date

Enter the month and day on which the transaction was completed (the settlement date). For example, if you completed the transaction on May 17, enter 0517. If you are reporting the aggregate of 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. 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.

Make sure the quantity is in the units that apply to that security (e.g., for gold, give the number of ounces).

Box 15 gives the same information as field 35A in International Standard 7775 (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).

Box 16 gives the same information as field 35B in International Standard 7775 (ISO). 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 the notation "CUSIP" or "ISIN," as applicable, followed by the number. The description must be entered below the CUSIP or ISIN number.

Box 17 — Proceeds of disposition or settlement amount

You have to prepare Supplementary slips 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 securities transactions cannot be set.

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

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 9,500 in box 17.

Note

The **face amount** of the Treasury Bill is \$10,000, and you would enter 10,000 in box 18. See instructions for box 18 below.

If you record proceeds of disposition net of brokerage fees, enter the net amount in box 17.

You should report only proceeds of disposition and amounts of a capital nature to the recipient. Report other amounts separately, as required.

Example

A \$15,000 discounted bond is called before maturity. The bondholder receives a net credit of \$10,480, as follows:

Principal payment.....	\$10,000
Add: Accrued interest	500
Gross proceeds	\$10,500
Minus: Bank charges	20
Amount deposited to bondholder's account	<u>\$10,480</u>

The proceeds of disposition are \$10,000. Enter 10,000 in box 17. Do not include the accrued interest with the transaction proceeds. Report the accrued interest on a T5 Supplementary slip. The bank charges do not represent an amount payable to the bondholder. 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 and other debt obligations). Leave this box blank if the security does not have a face amount (e.g., shares, commodities).

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)

In certain securities transactions, securities are received instead of proceeds of disposition. This usually happens in exchange or conversion transactions. 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.**

Note

Many exchanges of securities are exempt from the reporting requirement. For more information, see the section called "Who has to file a T5008 information return?" in Chapter 1.

Certain securities can 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

For the abbreviations used to identify securities, see the instructions for completing boxes 15 and 16.

Box 21 — Foreign tax paid

Enter the amount of foreign tax that was withheld from the proceeds of disposition, if applicable. The redemption agent may withhold an amount of tax for a foreign jurisdiction, or may receive proceeds of disposition net of tax from a foreign agent when foreign-source securities are redeemed. You must report any tax withheld in Canadian funds.

Void

Enter an "X" if you make an error on a T5008 or T5008S Supplementary slip. We will disregard transactions on

voided Supplementary slips during processing. You can use a medium lead pencil, as well as machine-printing or typing.

Distributing the T5008 and T5008S Supplementary slips

Copy 1 Send copy 1 along with the T5008 Summary form and applicable T5008 Segment forms before March 1 following the calendar year for which the information 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 information return is required.

Copy 3 Keep this copy.

Correcting, amending, or replacing the T5008 and T5008S Supplementary slips

If you discover that you have made an error in preparing your information return after delivering it to us, send a covering letter explaining the error along with the necessary Supplementary slips, as detailed below.

If you failed to include all the required Supplementary slips, 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 Supplementary slip showing the same data as on the original slip, except for the boxes you are changing. Print the word "AMENDED" at the top of the slip and enter 1 in box 10. We do not require an amended slip if you have to change non-financial data and the SIN is correct.

If you issued a Supplementary slip in error and wish to cancel it, file another slip with the same information as the original. Print the word "CANCELLED" at the top of the slip and enter 1 in box 10.

If you issue a Supplementary slip to replace one lost by the recipient, please do not send us a copy. Print the word "DUPLICATE" at the top of the slip.

You must file amended Supplementary slips as a separate return. Do not include original slips with an amended T5008 Summary form.

Chapter 6

The T5008 Summary Form

How to complete the T5008 Summary form

Before completing the T5008 Summary form, read the instructions for "Filing on paper" and "Filing on magnetic media" in Chapter 3. We can process your T5008 information return more efficiently if you follow these instructions.

Information return for the year ended December 31

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

Filer identification number

Enter your filer identification number. This number applies to information returns such as the T5008 and the T5. If you have not been assigned such a number, or are unsure of your

number, write to the Employer Services Section of your taxation centre. Do not delay filing your information 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, your corporation account number or your business number in this area.

If this is an amended T5008 Summary form

Enter an "X" if this is an amended T5008 Summary. For more information, see the section called "Correcting, amending or replacing the T5008 Summary form" in this chapter.

If this is an additional T5008 Summary form

Enter an "X" if this is an additional T5008 Summary. For more information, see the section called "Correcting, amending or replacing the T5008 Summary form" in this chapter.

Name and address of trader or dealer filing this Summary

Enter the name and the full mailing address of the person required to complete the information return. For more information, see the section "Who has to file a T5008 information return?" in Chapter 1.

Employer account number

Enter your 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 (BN) system, enter the first nine digits of your BN in this area.

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

Corporation account number

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

If your business has been registered in the newly created business number (BN) 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.

Have you filed a T5008 information return before?

Enter an "X" in the "Yes" box if you have submitted a T5008 information return in a previous year.

Enter an "X" in the "No" box if this is the first year you file a T5008 information return.

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 information return will be in the official language of your choice.

Address on last information return

Enter the address from your last T5008 information return, if you:

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

Box 17 — Total proceeds of disposition or settlement amount

Enter the total proceeds of disposition from box 17 of all the Supplementary slips you are submitting with this Summary form.

Box 40 — Total number of Supplementary slips filed

Enter the total number of Supplementary slips you are submitting with this Summary form. Don't include in this total any Supplementary slips that you have marked void or have left blank.

Is this Summary form for an "Unclaimed Proceeds of Disposition Account"?

Enter an "X" in the "Yes" box if this is a separate T5008 Summary form to report a payment of previously unclaimed proceeds of disposition. If not, enter an "X" in the "No" box. For more information, see Chapter 8, "Unclaimed Proceeds of Disposition."

Box 41 — Person to contact about this information return

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

Distributing the T5008 Summary form

Send copy 1 of the completed T5008 Summary form along with the related Supplementary slips before March 1 following the calendar year to which the information return applies, to the applicable income tax office listed in Appendix IV.

Keep copy 2.

Correcting, amending, or replacing the T5008 Summary form

We need an amended T5008 Summary form with revised totals if you cancel or revise financial data on a previously filed T5008 or T5008S Supplementary slip. Include all Supplementary slips with report code 1. If it is not possible to show the revised totals, you can report the net change. Do not

include original Supplementary slips with an amended Summary form.

We need an additional T5008 Summary form if you file additional Supplementary slips. Include only original Supplementary slips with report code 0.

Chapter 7 The T5008 Segment Form

How to complete the T5008 Segment form

Before completing the T5008 Segment form, please read the instructions for "Filing on paper" and "Filing on magnetic media" in Chapter 3. We can process your T5008 information return more efficiently if you follow these instructions.

You should use the T5008 Segment form if you are filing your information return on paper and it contains more than 300 T5008 Supplementary slips or 100 T5008S Supplementary sheets.

File one T5008 Segment form for each bundle of 300 T5008 Supplementary slips or 100 T5008S Supplementary

sheets. The totals recorded on each T5008 Segment should balance to the total reported on the T5008 Summary form.

Please ensure that you place the T5008 Segment form on top of the correct bundle of T5008 Supplementary slips.

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

Chapter 8 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 separately from any T5008 information 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

A securities dealer has a taxation year ending on June 30. If the dealer receives proceeds of \$20,000 during the taxation year ending June 30, 1994, for an unidentified beneficiary, and the rightful owner of the proceeds is still unknown on June 30, 1995, the dealer would remit \$10,000 to the Receiver General before August 30, 1995.

Penalties apply if you do not remit amounts withheld. For 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.

We will charge you interest on amounts that you 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.

Unclaimed proceeds of disposition subsequently paid out

If you hold an unclaimed amount and you later identify the beneficial owner and pay the amount, you have to prepare a separate T5008 information return. In this case, prepare a separate T5008 Summary form and related Supplementary slips 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 securities transactions and include it in income for the calendar year shown on the Supplementary slip. The beneficial owner can claim as a credit the tax you withheld. A non-resident will generally claim the credit in the same way as a resident.

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

You also have to include the amount of tax withheld on the Supplementary slip. 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.

AREA FOR YOUR NOTES AND CALCULATIONS

Appendix I Flowcharts

Debt obligations

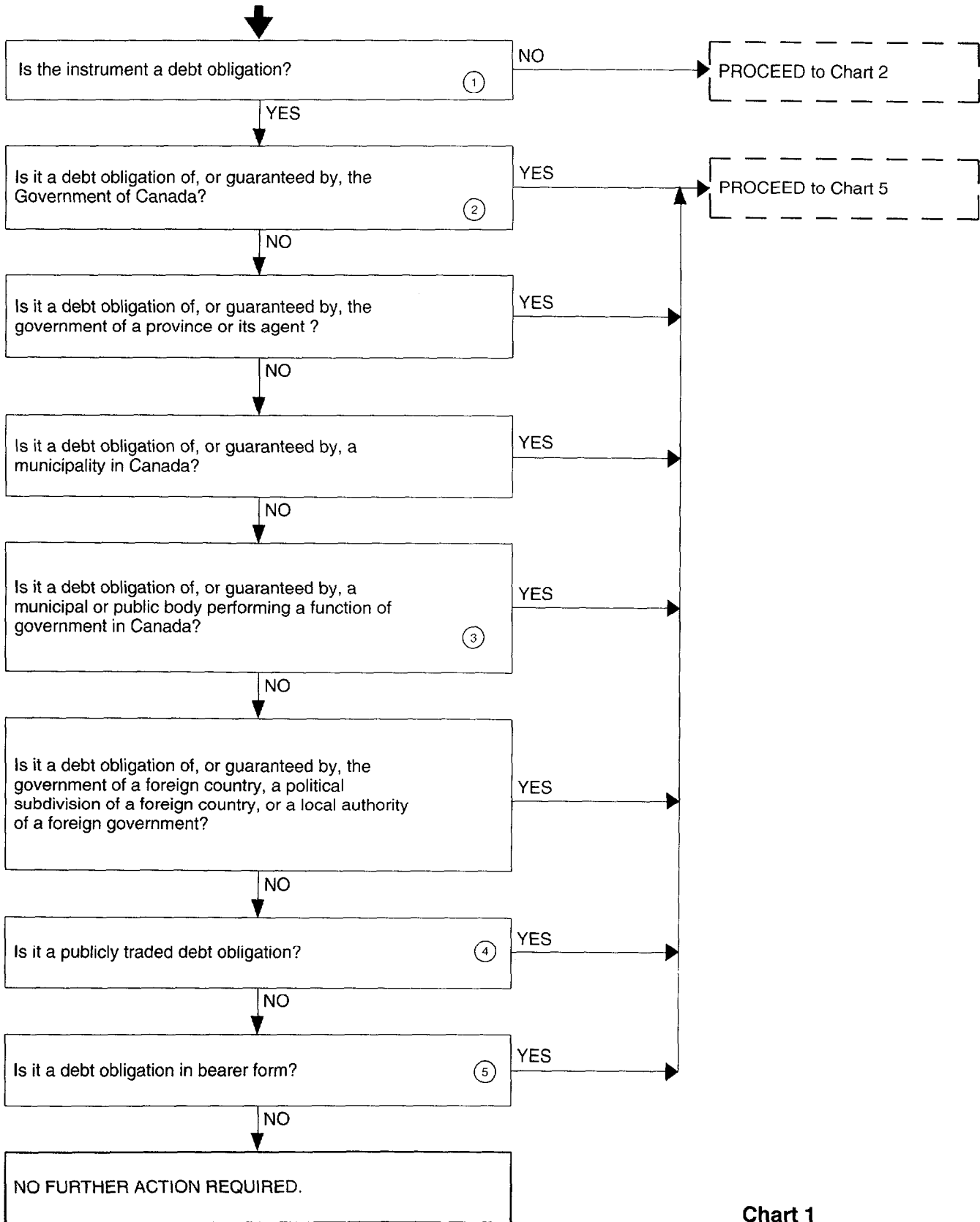


Chart 1

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.

Shares

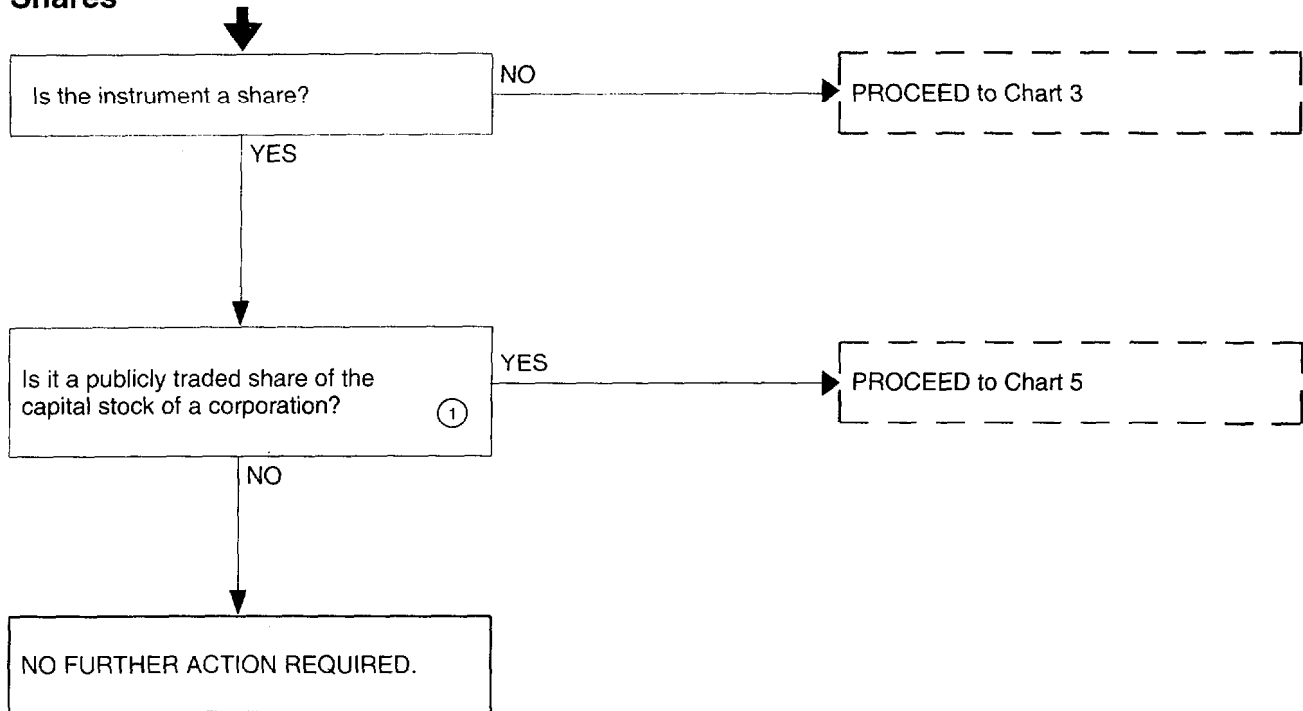


Chart 2

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.

Interest in a trust or partnership

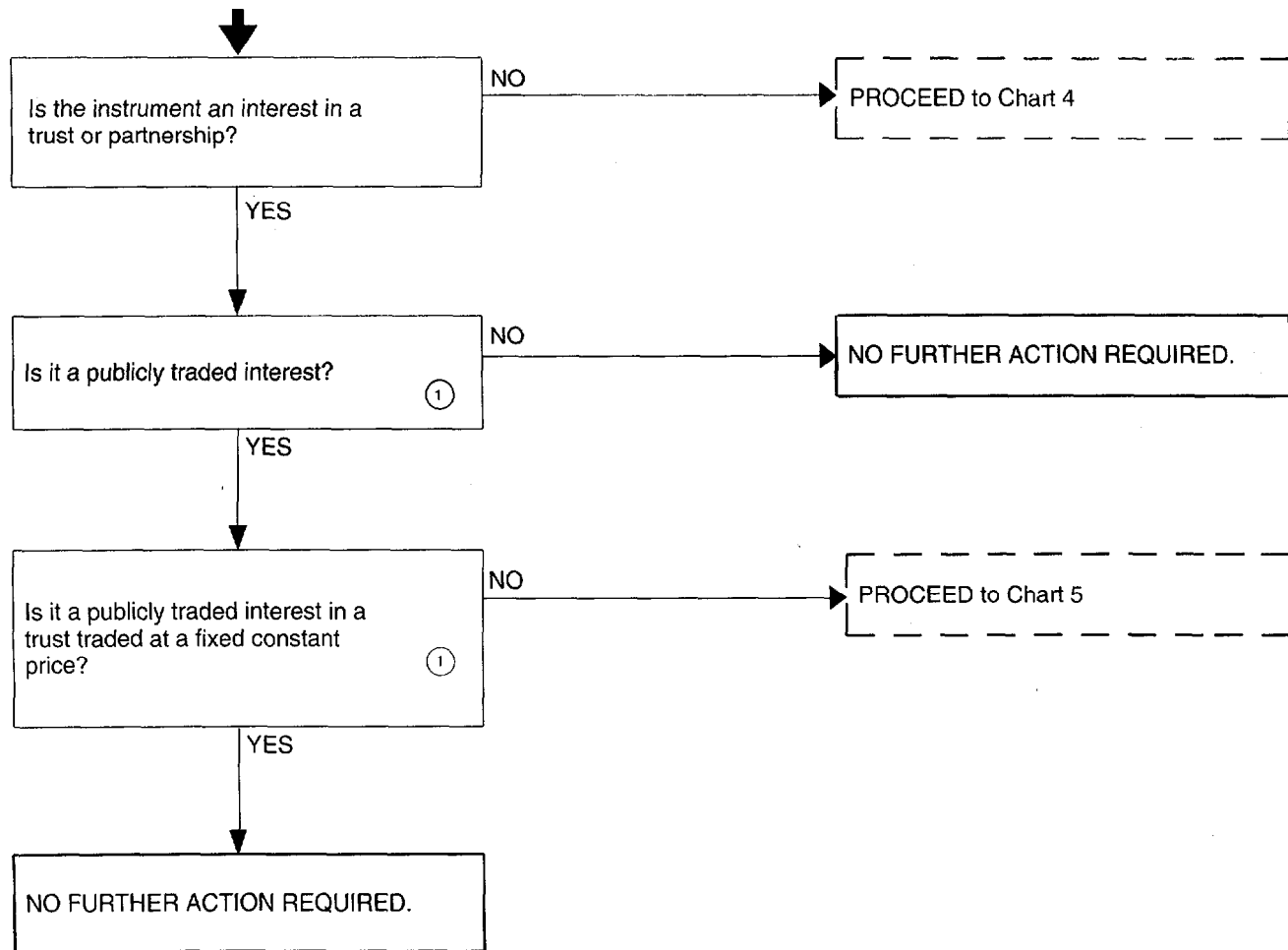


Chart 3

Interest 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.

Other securities

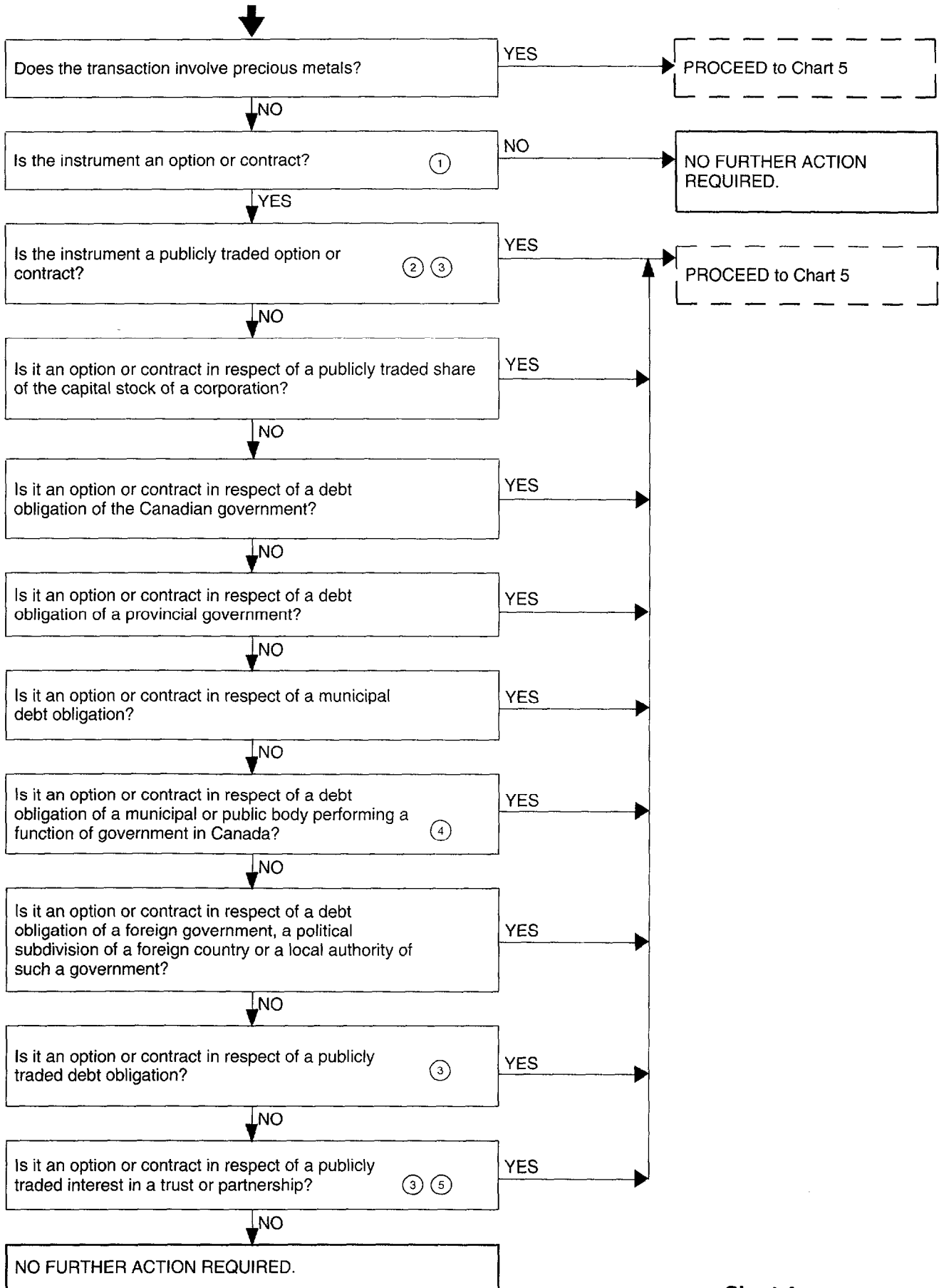


Chart 4

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 constant fixed price, no further action is required.

Reporting institutions

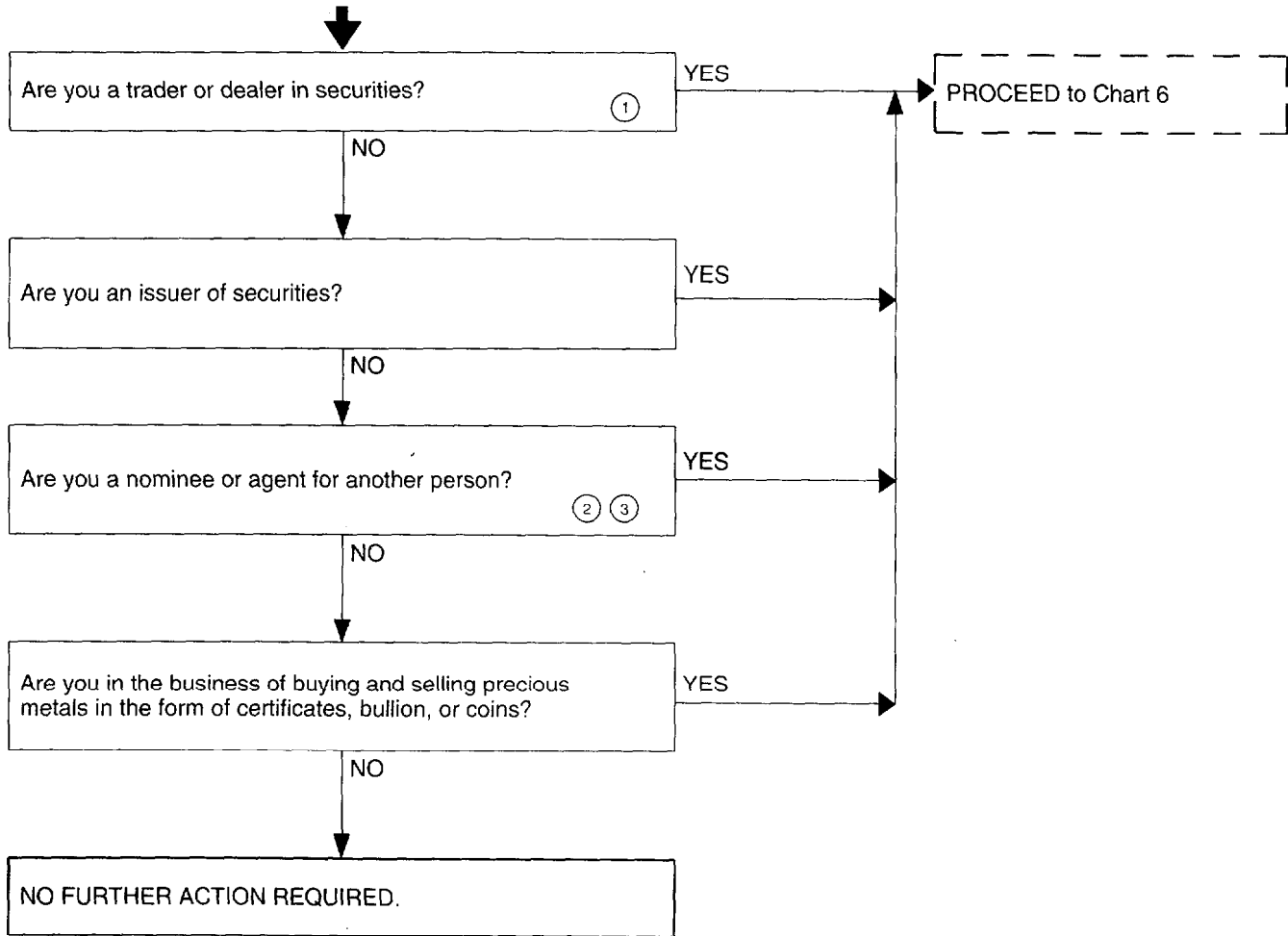


Chart 5

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 for which an information return is required under Regulation 202 (payments to non-residents) or 204 (estates and trusts).

Reporting the transactions

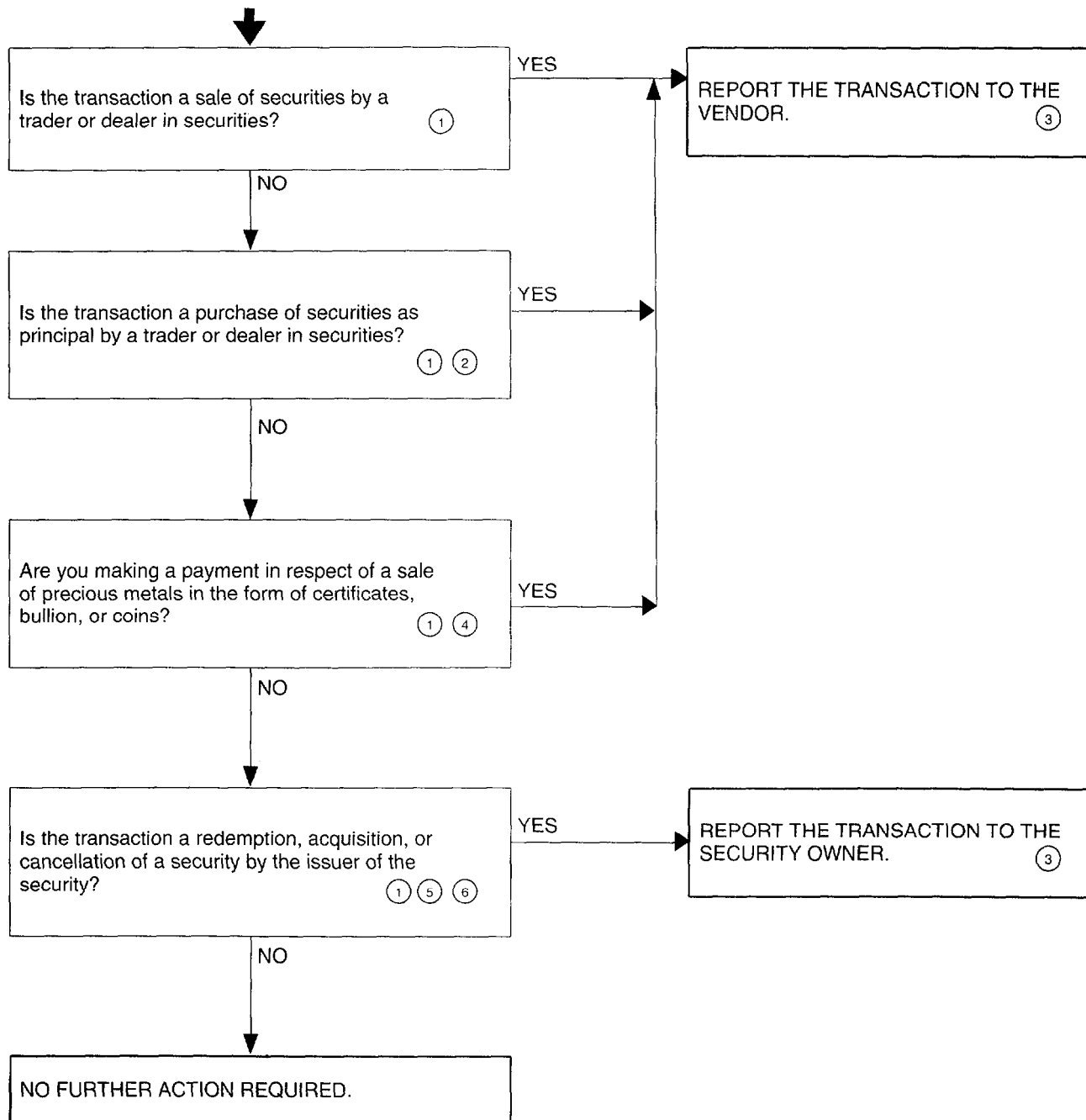


Chart 6

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 has 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 starting 90 days before the day of the purchase; or
 - 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, acquisition or cancellation of a debt obligation where:
 - the debt obligation is redeemed, acquired or cancelled for the amount for which it was issued;
 - the redemption, acquisition or cancellation 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, acquisition or cancellation (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, you must report the transaction;
 - 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.

Appendix II Forms

T5008 Supplementary slip

A M E N D E D



Revenue Canada / Revenu Canada

T5008
Supplementary
Supplémentaire
Rev. 94

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

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44444
Réserve au Ministère

Please type or machine print in capital letters. - Veuillez dactylographier ou imprimer à la machine, en lettres majuscules.

<p style="text-align: center;">Recipient - Bénéficiaire</p> <p>Full name, surname first - Nom et prénom au complet</p> <p>1 BERTHELOT, JOHN Q</p> <p>2 Full address - Adresse complète</p> <p>3 123 BANK STREET</p> <p>4 P.O. BOX 40</p> <p>5 ANYTOWN ON</p> <p>6 Rostal code - Code postal</p> <p>C3C 4C5</p>	<p style="text-align: center;">Name and address of trader or dealer in securities Nom et adresse du négociant ou courtier en valeurs</p> <div style="border: 1px solid black; padding: 5px;"> <p>NEIGHBOURHOOD BANK</p> <p>75 BANK STREET</p> <p>ANYTOWN ON C2C 3C4</p> </div>
--	---

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 95	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 des titres	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
0307	DOB1	CANADA TREASURY BILL	25,000	
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
25,000	23,867			<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 des titres	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement)	
0307	DOB1	CANADA TREASURY BILL	24,900	
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
25,000	23,867			<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 des titres	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 des titres	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 des titres	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 des titres	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 slip

Please type or machine print in capital letters.
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Year - Année 19 95	10 Report code Code de genre de feuillet 0	11 Recipient type Genre de bénéficiaire 1	12 Social insurance number Numéro d'assurance sociale 987 654 321	13 Currency code Code de devise
14 Date MMDD - MMJJ 0520	15 Type code and quantity of securities Code de genre et quantité de titres DOB1	16 Identification of securities Désignation des titres CANADA TREASURY BILL	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement) 24,800	
18 Face amount Valeur nominale 25,000	19 Cost or book value (if known) Coût ou valeur comptable (si connu) 23,867	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
1 SMITH, GREG L.
 Full address - Adresse complète
2 750 MAIN STREET
3 YOURTOWN ON
 Postal code - Code postal
6 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. 94

Revenue Canada / Revenu Canada

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

Return with T5008 Summary / À retourner avec le T5008 Sommaire **1**

Do not cut, separate, or staple forms on this page. - Veuillez ne pas couper ou séparer cette page, ni y agraffer des formulaires.
 Please type or machine print in capital letters.
 Veuillez dactylographier ou imprimer à la machine, en lettres majuscules.

Year - Année 19 95	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 0906	15 Type code and quantity of securities Code de genre et quantité de titres DOB1	16 Identification of securities Désignation des titres CANADA TREASURY BILL	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement) 20,000	
18 Face amount Valeur nominale 20,000	19 Cost or book value (if known) Coût ou valeur comptable (si connu) 19,800	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
1 BRADLEY, JOAN T.
2 BRADLEY, TOM L.
 Full address - Adresse complète
3 185 OAKVIEW DR.
4 YOURTOWN ON
 Postal code - Code postal
6 C1C 7C1

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. 94

Revenue Canada / Revenu Canada

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

Return with T5008 Summary / À retourner avec le T5008 Sommaire **1**

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 Please type or machine print in capital letters.
 Veuillez dactylographier ou imprimer à la machine, en lettres majuscules.

Year - Année 19 95	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 des titres CUSIP A10010089 NEWCO PFD COMMON	17 Proceeds of disposition or settlement amount (dollars only) Produits de disposition ou paiements (dollars seulement) 2,910	
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
1 XYZ LIMITED
 Full address - Adresse complète
2 37 PRINCIPAL STREET
3 YOURTOWN ON
 Postal code - Code postal
6 C4C 6C2

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. 94

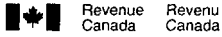
Revenue Canada / Revenu Canada

STATEMENT OF SECURITIES TRANSACTIONS
ÉTAT DES OPÉRATIONS SUR TITRES

Return with T5008 Summary / À retourner avec le T5008 Sommaire **1**

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T5008 Summary form



**RETURN OF SECURITIES TRANSACTIONS
DÉCLARATION DES OPÉRATIONS SUR TITRES**

T5008
Summary - Sommaire
Rev.94

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0606 44111
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Please type or machine print in capital letters. - Veuillez dactylographier ou imprimer à la machine en lettres majuscules.

<p>Complete this return using the instructions in the Guide T5008 - Return of Securities Transactions. Remplissez cette déclaration selon les instructions du Guide T5008 - Déclaration des opérations sur titres.</p>		<p>For departmental use only Réservé au Ministère</p>	
<p>Information return for the year ended December 31. Déclaration de renseignements pour l'année se terminant le 31 décembre</p>		<p>Filer identification number Numéro d'identification du déclarant</p>	
<p>If this is an amended T5008 Summary, enter "X" here. S'il s'agit d'un T5008 <i>Sommaire</i> modifié, inscrivez un «X» ici.</p>		<input type="checkbox"/>	
<p>If this is an additional T5008 Summary, enter "X" here. S'il s'agit d'un T5008 <i>Sommaire</i> additionnel, inscrivez un «X» ici.</p>		<input type="checkbox"/>	
<p>Name and address of trader or dealer filing this T5008 Summary. Nom et adresse du négociant ou du courtier en valeurs qui établit ce T5008 <i>Sommaire</i>.</p>			
<p>Name - Nom</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>Full address - Adresse complète</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>City - Ville</p>		<p>Province</p>	
<p>Postal code - Code postal</p>		<p>City - Ville</p>	
<p>Province</p>		<p>Postal code - Code postal</p>	
<p>Have you filed a T5008 information return before? Avez-vous déjà produit une déclaration de renseignements T5008?</p>		<p>Language - Langue Indicate your choice of language for correspondence. Indiquez dans quelle langue vous désirez 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>If yes, was the address on last information return the same as above, or Si oui, adresse sur la dernière déclaration de renseignements comme ci-dessus, ou</p>		<p>Full address - Adresse complète</p>	
<p>City - Ville</p>		<p>Province</p>	
<p>Postal code - Code postal</p>		<p>City - Ville</p>	
<p>Province</p>		<p>Postal code - Code postal</p>	

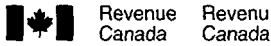
T5008/T5008S Supplementary totals - Totaux des feuillets T5008/T5008S Supplémentaire

<p>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 T5008/T5008S <i>Supplémentaire</i>.</p>		<p>For departmental use only Réservé au Ministère</p>	
<p>Total proceeds of disposition/settlement amount as reported in box 17 of the T5008/T5008S Supplementary slips. Total des produits de disposition ou paiements - montants déclarés à la case 17 des feuillets T5008/T5008S <i>Supplémentaire</i>.</p>		<p>50</p>	
<p>Number of T5008/T5008S Supplementary slips you have filed. Nombre de feuillets T5008/T5008S <i>Supplémentaire</i> que vous avez produit.</p>		<p>51</p>	
<p>Is this T5008 Summary for an "Unclaimed Proceeds of Disposition Account"? S'agit-il d'un T5008 <i>Sommaire</i> pour un «Compte des produits de disposition des propriétaires inconnus» ?</p>		<p>52</p>	
<p>Yes <input type="checkbox"/> No <input type="checkbox"/> Oui Non</p>			

<p>Person to contact about this information return - Personne avec qui l'on peut communiquer au sujet de cette déclaration de renseignements</p>	
<p>Full name - Nom complet</p>	<p>Telephone number - N° de téléphone</p>
<p>41</p>	<p>42</p>

<p>Certification - Attestation</p>		
<p>I certify that the information given on this T5008 Summary and the related T5008/T5008S Supplementary slips is, to the best of my knowledge, correct and complete. J'atteste que les renseignements fournis dans ce T5008 <i>Sommaire</i> et les feuillets T5008/T5008S <i>Supplémentaire</i> connexes 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>

T5008 Segment form



T5008 SEGMENT
Rev. 94

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T5008 SEGMENT

Please type or machine print in capital letters.

This form will help you balance the amounts on your T5008/T5008S Supplementary slips with the totals of your T5008 Summary.

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 T5008 information return contains more than 300 T5008 Supplementary slips or 100 T5008S Supplementary pages, you should divide them into bundles of 300 slips or 100 pages.

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

The total amounts for each box on all the T5 Segment forms must agree with the corresponding totals on the T5008 Summary.

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

T5008 SEGMENT

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

Ce formulaire vous permettra de faire concorder les montants indiqués sur vos feuillets T5008/T5008S *Supplémentaire* avec ceux indiqués sur votre T5008 *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 T5008 renferme plus de 300 feuillets T5008 *Supplémentaire* ou plus de 100 pages de feuillets T5008S *Supplémentaire*, vous devriez les diviser en lots de 300 feuillets ou 100 pages.

Placez un T5008 *Segment* sur le dessus de chaque lot. Remplissez toutes les parties du formulaire et conservez-en une copie dans vos dossiers.

Pour chaque case, le total des montants indiqués sur tous les formulaires T5008 *Segment* doit correspondre au total figurant sur le T5008 *Sommaire*.

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

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Please complete the following areas

Veillez remplir les parties 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 le T5008 <i>Sommaire</i>)		
<input type="text"/>		
T5008 Segment number (starting at 1) Numéro du T5008 <i>Segment</i> (en commençant par 1)	Total number of T5008 Segment forms in this return Nombre total de formulaires T5008 <i>Segment</i> dans cette déclaration	Number of T5008 slips in this segment Nombre de feuillets T5008 dans ce segment
<input type="text"/>	<input type="text"/>	<input type="text"/>
Surname on first T5008 Supplementary slip in this segment Nom de famille indiqué sur le premier feuillet T5008 <i>Supplémentaire</i> de ce segment	Surname on last T5008 Supplementary slip in this segment Nom de famille indiqué sur le dernier feuillet T5008 <i>Supplémentaire</i> de ce segment	
<input type="text"/>	<input type="text"/>	
Total proceeds of disposition (box 17) from all T5008 Supplementary slips in this segment Montant total des produits de disposition (case 17) de tous les feuillets T5008 <i>Supplémentaire</i> dans ce segment		
17 <input type="text"/>		

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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

- 93-4 *Custom and Facsimile Tax Forms*
- 82-2 *Social Insurance Number Legislation That Relates to the Preparation of Information Slips*

Other publications

- 94-110 *Handbook on Securities Transactions*

Appendix IV 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 V Province Codes

Please use the following abbreviations when you enter the province portion of any address on the T5008 Supplementary and the T5008 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

Appendix VI Glossary

Note

These are not definitions provided by the *Income Tax Act* or *Income Tax 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. 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). It also means 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. It is 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" and 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 to determine 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 — This means 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 — This means 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 — This means 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). 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 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.

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.			
Prov.	District Taxation Offices	General Enquiries		Request for Forms	
		Local calls	Long distance calls	Local calls	Long distance calls
NF	St. John's - St. 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	Hallifax - 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	1-800-263-9200	(905) 572-2609	1-800-862-6840
..... from area codes 416 and 905			1-800-263-9210		1-800-862-6840
..... from area code 519					
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	1-800-387-1700	(905) 566-6005	1-800-387-1700
..... from area codes 519, 705 and 905					
North York - 5001 Yonge Street, Suite 1000, M2N 6R9		(416) 221-9309	1-800-387-1700	(416) 221-8492	1-800-387-1700
..... from area codes 519, 705 and 905					
Ottawa - 360 Lisgar Street, K1A 0L9		598-2275	1-800-267-8440	957-8088	1-800-959-2221
..... from area code 613			1-800-267-4735		1-800-959-2221
..... from area code 819					
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	1-800-387-5229	(416) 296-0104	1-800-387-5229	
				1-800-387-5183	
..... from area code 905					
..... from area codes 519 and 705					
Sudbury - 19 Lisgar Street South, P3E 3L5	671-0581	1-800-461-4060	671-0581	1-800-461-4060	
..... from area code 705		1-800-461-6320		1-800-461-6320	
..... from area codes 613 and 807					
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	1-800-332-1410	221-8900	1-800-472-9701
 from southern Alberta				
	Edmonton - 9700 Jasper Avenue Suite 10, T5J 4C8	423-3510	1-800-232-1966	423-4044	1-800-661-4597
..... from northern Alberta		1-800-232-1966		1-800-661-4597	
..... from northeastern B.C. and Northwest Territories					
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	1-800-663-1665
 from northwestern B.C. and the Yukon		1-800-663-9033		
Victoria - 1415 Vancouver Street, V8V 3W4	363-0121	1-800-742-6108	363-3291	1-800-663-7006	

AREA FOR YOUR NOTES AND CALCULATIONS

AREA FOR YOUR NOTES AND CALCULATIONS

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.



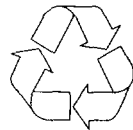
Revenue Canada Revenu Canada

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			

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