

# 2018 tax slips checklist

As you prepare to review tax slips for your investment accounts, you may use the checklist below to determine if you have all your tax slips before filing your 2018 taxes. Depending on your investments, you may receive all or some of the slips listed below.

Please note that U.S. residents and U.S. citizens living in Canada may be required to report the existence of Canadian accounts including registered accounts and any income they earn to the Internal Revenue Service or other U.S. government agencies.

While Scotia Wealth Management issues tax slips and supporting documents, it is your responsibility to ensure that all income is reported on your Income Tax Return - whether or not it is reported on a tax slip.

You may find it helpful to provide this information to your tax advisor.

## Registered accounts

Tax slip	Regulatory/expected mailing date	Overview
RRSP contribution receipts	Week of January 21  Daily; starting the week of January 7	For contributions made during the calendar year 2018.  For contributions made during the first 60 days of calendar year 2019.
T4A/RL-1/NR4 (RESP withdrawals)	February 28	Issued to report receipt of Educational Assistance Payments by the beneficiary of a Registered Education Savings Plan ("RESP"), or other sources. Includes Registered Estate reporting to report rollovers and payouts for registered plans.
T4RSP/RL-2/NR4 (RRSP withdrawals)	February 28	Issued to report withdrawals from Registered Retirement Savings Plan ("RRSP") accounts.
T4RIF/RL-2/NR4 (RRIF withdrawals)	February 28  Note: Regulatory mailing date for NR4's is the last day of March, but they are printed and mailed at the same time as the T4's	Issued to report withdrawals from a Registered Retirement Income Fund ("RRIF"), Locked-in Retirement Income Fund ("LRIF"), or Prescribed Retirement Income Fund ("PRIF") accounts.
1042-S	March 15	Issued if you hold U.S. Limited Partnerships and the distribution of income is subject to 37% withholding.



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## Non-registered accounts

Tax slip	Regulatory/expected mailing date	Overview
T5/RL-3/NR4 (Investment income)	February 28	Issued to report investment income earned during the year from stocks, bonds or interest on any credit balances.
T5/RL-3/NR4 (Additional investment income)	February 28	Issued to report income allocations from split share corporations and U.S. REITS/RICS.
T3/RL-I6/NR4 (Trust and mutual fund income)	April 1	Issued to report income on investments held in income trusts, ETFs, or capital trusts.  Note: Tax slips for mutual funds are issued directly by the respective mutual fund companies.
T5013/RL-15 (Limited Partnership income)	April 1	Reports gains and losses and/or distributions within a Limited Partnership.
Foreign Securities Report	Week of March 12	Lists any foreign assets, by country, in support of T1135 filing requirement with the CRA.
T5008	February 28	Reports all securities sold in an account during the calendar year.

## U.S. persons reporting

Tax slip	Regulatory/expected mailing date	Overview
U.S. Persons Reporting (U.S. source income)	January 31	IRS forms are issued to U.S. persons holding U.S. source income only, and may include the following:  < 1099-INT - issued to report interest income paid to U.S. persons; < 1099-DIV - issued to report dividends paid to U.S. persons; < 1099B - proceeds of dispositions; only issued to an individual U.S. person residing in the U.S.
Non-U.S. Persons Reporting (U.S. source income)	March 31	< 1042-S - issued to report U.S. income paid to flow-through entities, and holders of U.S. Limited Partnerships.