

Tax slips and mailing dates

You may receive one or more of the following tax forms and/or summaries depending on the type of investments you held in your account.

Form	What it reports	Provided from	Description	Mailing date
Registered Accounts				
RRSP Contribution Receipts	RRSP Contributions	CIBC Investor Services Inc.	RRSP contribution receipts are issued for all contributions (including retirement allowances and severance payments) for the tax year.	Throughout February, March and April (Tax receipts for contributions made during the first 60 days of the year following the tax year will be sent separately).
T4RSP / T4RIF Relevé 2 (RL-2)	RRSP/RRIF Withdrawals	CIBC Investor Services Inc.	T4RSPs/T4RIFs are issued for all withdrawals from an RRSP/RRIF. In addition, Quebec Residents will also receive a Relevé 2.	Mid-February
NR4	Canadian Source Income	CIBC Investor Services Inc. and/or Mutual Fund companies	NR4s show withdrawals from an RRSP, RRIF or RESP paid to a non-resident of Canada.	Mid-February
T4A / Relevé 1 (RL-1)	RESP Withdrawals	CIBC Investor Services Inc.	T4As are issued for certain/specific withdrawals (grant paid, etc.) from an RESP. Quebec residents will also receive a Relevé 1.	Mid-February
T4FHSA / Relevé 32 (RL-32)	FHSA Transactions	CIBC Investor Services Inc.	T4FHSA statement slip reports the totals of various transactions made in a First Home Savings Account (FHSA) within a given tax year, such as contributions, withdrawals and transfers into and out of the account.	End of February

Form	What it reports	Provided from	Description	Mailing date
Non-Registered Investment Accounts				
T5 / Relevé 3 (RL-3)	Dividend and interest Income	CIBC Investor Services Inc.	<p>A T5 is only issued for amounts of C\$50 or more. It consists of:</p> <ul style="list-style-type: none"> ▪ T5 Supplementary: reportable regular and split share income for the year. ▪ Investment Income and Expense Summary: provides the details of totals, including expense items. <p>Quebec residents will also receive a Relevé 3.</p>	End of February
T3 / Relevé 16 (RL-16)	Trust and Mutual Fund Income	CIBC Investor Services Inc. and/or Mutual Fund companies	<p>A T3 includes:</p> <ul style="list-style-type: none"> ▪ T3 Supplementary: shows the reportable capital gains and other income for the taxation year. ▪ Summary of Trust Income and Expense: provides the details of the totals, including expense items. It also includes the adjusted cost base portion (Return of Capital). <p>Quebec Residents will also receive a Relevé 16.</p>	Throughout March and April

Form	What it reports	Provided from	Description	Mailing date
Non-Registered Investment Accounts				
T5008 / Relevé 18 (RL-18)	Disposition Transactions	CIBC Investor Services Inc.	<p>A T5008/Relevé 18 reports the details of security positions that were sold, redeemed or matured during the tax year and corresponds to the transactions included on the transaction summary and the Discount Instrument Annual Summary (DIAS)</p> <p>The Total Cost or Book Value included on the T5008 / Relevé 18 (Box 20) is calculated using the same methodology as your monthly statement(s) and is therefore reported on an individual account basis. If Box 20 is empty, zero or 'N/A', we may not have sufficient information to report a book value.</p> <p>Note: The amount in Box 20 may or may not reflect the Adjusted Cost Base (ACB) of the security. You may need to make adjustments to the amount reported in Box 20 when determining your gain or loss for tax reporting purposes. For example, if you hold the same security within multiple accounts, or in other non-registered accounts, either with CIBC or elsewhere, you may need to consider these holdings when calculating your ACB. Where appropriate, you may need to use your manually calculated ACB when completing the applicable tax return schedule rather than the information in Box 20 on the tax slip received or if you download electronic slips from your Canada Revenue Agency/ Revenue Québec account online.</p>	End of February

Form	What it reports	Provided from	Description	Mailing date
Non-Registered Investment Accounts				
Foreign Holdings Report	Specified Foreign Property	CIBC Investor Services Inc.	<p>The Foreign Holdings Report is a tool that will help gather the necessary data to assist clients in completing the T1135 Foreign Income Verification Statement ("Form T1135) and the equivalent Quebec Foreign Property Return (the "Quebec Form"), if relevant.</p> <p>The Foreign Holdings Report is not an official tax document and it remains the client's responsibility to complete the actual Form T1135 (and the Quebec Form, if relevant).</p>	End of February
NR4	Canadian Source Income	CIBC Investor Services Inc. and/or Mutual Fund companies	An NR4 is only issued for amounts of C\$50 or more. It records reportable income from Canadian sources for non-residents of Canada.	End of February
Discount Instrument Annual Summary (DIAS)	Purchases – sales	CIBC Investor Services Inc.	A DIAS shows all sales and purchases of discounted instruments.	Mid-March
T5013 / Relevé 15 (RL-15)	Limited Partnership Income	CIBC Investor Services Inc.	A T5013 is issued for all limited partnership income, including flow-through shares. These slips record the partnership gains or losses at the partnership's year end. Quebec residents will also receive a Relevé 15.	Throughout March and April
Internal Revenue Service (IRS) Tax Slips				
1099-DIV	Dividend Income	CIBC Investor Services Inc.	A 1099-DIV shows all reportable dividends paid to a U.S. person (or individuals subject to U.S. tax laws) during the year.	End of January
1099-INV	Interest Income	CIBC Investor Services Inc.	A 1099-INV shows all reportable interest paid to a U.S. person (or individuals subject to U.S. tax laws) during the tax year.	End of January

Form	What it reports	Provided from	Description	Mailing date
Internal Revenue Service (IRS) Tax Slips				
1099-B	Dispositions of U.S. Securities	CIBC Investor Services Inc.	A 1099-B shows all disposition for a U.S. person (or individuals subject to U.S. tax laws) during the tax year.	End of January
1099-OID	Original Issue Discount	CIBC Investor Services Inc.	A U.S. person will receive a Form 1099-OID (Original Issue Discount) after purchasing U.S Treasury bond or note for an amount less than face value. The OID is the difference between the bond's stated redemption price (usually its face value) and its issue price (generally the amount the bond or note was first sold by the issuer).	End of January
1099-MISC	Miscellaneous Income	CIBC Investor Services Inc.	A U.S. person who invested in U.S. Limited Partnership Units will receive a 1099-MISC to show income earned and withholding paid during the tax year.	End of January
1042-S	U.S. Source Income	CIBC Investor Services Inc.	A 1042-S shows all reportable U.S. source income paid to a non-resident of the U.S. during the tax year.	Mid-March