

# 2021 Tax Documents Overview and Schedule

BMO Nesbitt Burns

We appreciate that tax season is an important time of year for investors. Depending on your investment holdings and account activity, you could receive a variety of tax slips that you'll need to prepare your annual tax return. To help simplify your tax preparation efforts we are providing a brief overview of the various tax slips and supporting documents you may receive from BMO, along with their expected availability dates. It's important to note that this schedule may be subject to change. Please make sure that you receive all required tax slips before filing your tax return with the Canada Revenue Agency ("CRA") and Revenu Québec for Quebec residents to prevent having to file an amendment. As a reminder, most Canadian individual tax returns are due on **May 2, 2022**.

Please note that depending on your delivery preference, your tax documents will be posted on BMO Nesbitt Burns Gateway® and/or placed in the mail as soon as they are available. If you're not already registered to receive your tax slips exclusively online, please speak with your BMO Nesbitt Burns Investment Advisor.

Tax Slip	Overview	Expected Mailing Date	Expected Online Availability
<b>Registered Accounts</b>			
RRSP Contribution Receipts (RRSP contributions)	Issued to report contributions to Registered Retirement Savings Plan ("RRSP") accounts.		
	For contributions made during the calendar year 2021.	Week of January 10	
	For contributions made during the first 60 days of 2022.	Week of January 24, and weekly thereafter	
"Heads Up" Letter	A summary letter will be issued to advise that you may receive additional tax slips for income trusts and/or limited partnerships later in the tax season.	Week of January 31	Not available Online Will be mailed during the expected mailing date
Registered Estate Reporting	Issued to report rollovers and payouts for registered plans in conjunction with estate reporting.	Week of February 21	Not available Online Will be mailed during the expected mailing date
T4A/R1/NR4 (RESP withdrawals)	Issued to report receipt of Educational Assistance Payments by the beneficiary of a Registered Education Savings Plan ("RESP"), or other sources.	Week of February 14	
T4RSP/R2/NR4 (RRSP withdrawals)	Issued to report withdrawals from RRSP accounts.	Week of February 14	
T4RIF/R2/NR4 (RRIF withdrawals)	Issued to report withdrawals from a Registered Retirement Income Fund ("RRIF"), Locked-in Retirement Income Fund ("LRIF"), or Prescribed Retirement Income Fund ("PRIF") account.	Week of February 14	

Tax Slip	Overview	Expected Mailing Date	Expected Online Availability
<b>Registered Accounts (cont.)</b>			
Form 1042-S	<p>Issued to:</p> <ul style="list-style-type: none"> <li>Any non-U.S. beneficial owner of a Grantor Trust, Simple Trust or Partnership; or</li> <li>Any non-U.S. client who holds a registered account and has lived outside Canada or the U.S. for more than five years and has received U.S.-source income but has not provided a W-8BEN form.</li> </ul> <p><b>Note:</b> This form is only required if you have U.S. tax filing obligations.</p>	Week of March 14	Not available Online Will be mailed during the expected mailing date
<b>Non-registered Accounts</b>			
T5/R3/NR4 (Investment income)	Issued to report investment income earned during the year from stocks, bonds, or interest on any credit balances.	Week of February 21	Week of February 21
Trading Summary	Issued to report all security trading activity in your account for the calendar year.	Week of February 21	Week of February 21
T5/R3/NR4 (Additional investment income)	Issued to report income allocations from split share corporations.	Week of February 21	Week of February 21
Realized Gain and Loss Report	Lists all securities sold in your account during the calendar year.	Week of March 14	Week of March 7
Foreign Securities Report	Lists any foreign assets, by country, in support of T1135 filing requirements with the CRA.	Week of March 14	Week of January 24
Fee Letter	Details fees paid during the calendar year for any accounts in BMO Nesbitt Burns' fee for advice programs or BMO SmartFolio accounts.	Week of March 14	Week of January 24
T3/R16/NR4 (Trust and mutual fund income)	Issued to report income on investments held in income trusts, Exchange-Traded Funds or capital trusts. <b>Note:</b> Tax slips for mutual funds are issued directly by the respective mutual fund companies.	Week of March 14 Week of March 21 Week of March 28	<p><i>Tax slips are generated based on the information supplied by the issuers. Therefore, tax slips will be mailed on either of the three mailing dates listed above, based on the information provided by the issuer. Tax slips for issuers who do not supply the necessary information in time will be delayed and made available as soon as possible after these dates.</i></p>
T5013/R15 (Limited partnership income)	Issued to report the allocation of a limited partnership's income among the Canadian resident partners. <b>Note:</b> The Saskatchewan Mineral Exploration Tax Credit ("SK-METC") is issued to Saskatchewan taxpayers who invest in eligible flow-through shares issued by mining or exploration companies.		

Tax Slip	Overview	Expected Mailing Date	Expected Online Availability
<b>U.S. Reporting</b>			
U.S. Reporting (U.S.-source income)	IRS forms are only issued to U.S. persons holding TFSA's, or to undocumented U.S. persons holding non-registered accounts, and may include the following: <ul style="list-style-type: none"> <li>• 1099-INT – reportable interest paid to U.S. persons subject to U.S. tax laws;</li> <li>• 1099-DIV – reportable dividends paid to U.S. persons subject to U.S. tax laws; and</li> <li>• 1099B – proceeds of dispositions; only issued to an individual U.S. person holding the account types noted above.</li> </ul>	<p style="text-align: center;"><b>1099 DIV/INT</b> Week of January 24</p> <p style="text-align: center;"><b>1099B</b> Week of February 14</p>	Not available Online Will be mailed during the expected mailing date

**Residents of Quebec**

Residents of Quebec will also be issued the following:

- Relevé 1 or Relevé 2 forms as part of their T4 tax package;
- Relevé 3 form with their T5 tax package;
- Relevé 16 form with their T3 tax package;
- Relevé 15 form with their T5013 tax package; and
- Relevé 18 will be sent out the week of February 21.

**If you have any questions regarding the delivery of these tax documents, please contact your BMO Nesbitt Burns Investment Advisor. For specific tax advice, please speak to your personal tax advisor.**



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