

2024 TAX GUIDE

Updates + Tax Slips

Wealth Management - National Bank of Canada

QUEBEC



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INTRODUCTION

This guide summarizes the various tax slips you may receive from the various subsidiaries of the Wealth Management division of National Bank of Canada (NBC). You'll find information about government slips and statements, as well as other relevant information.

This guide is intended for individuals residing in Canada and does not apply to corporations or trusts.

If you have any questions about reports or forms related to products you hold with NBC (such as the report on gains and losses, stripped coupons, linked notes, declarations of foreign property - form T1135, etc.), we recommend that you contact your tax or accounting experts or advisor - they will be able to provide you with personalized advice tailored to your situation.

IMPORTANT: The information in this Guide is for informational purposes and should in no way be regarded as legal or tax advice. Clients should always consult their accountant or tax specialist before acting based on the information found in this Guide.

USEFUL LINKS

Canada Revenue Agency (CRA):

- [Website \(home page\)](#)
- ["My Account" for Individuals](#)
- [Income Tax Package](#)
- [Financial slips and summaries](#)

Revenu Québec:

- [Website \(home page\)](#)
- [Tax Return, Schedules and Guide](#)

Digital resources of the various National Bank of Canada subsidiaries

- [National Bank Financial – Wealth Management](#)
- [National Bank Direct Brokerage](#)
- [Private Banking 1859](#)



A FEW TAX UPDATES

1. Capital Gains Inclusion Rate

The increase in the capital gains inclusion rate, originally scheduled for June 25, 2024, has been postponed to January 1, 2026. Until that date, capital gains will continue to be taxed at a 50% inclusion rate. As of January 1, 2026, this rate will be increased to 66.67%, but only for gains exceeding \$250,000 in a year for individuals. It should be noted that the government of Quebec stated the harmonization with the deferral until January 1, 2026, of the increase in the capital gains inclusion rate. Taxpayers are advised to follow the development(s) related to this measure. We also remind you that your tax specialists can provide you with guidance regarding potential implications of this measure.

2. Alternative Minimum Tax (AMT)

Since 2024, the calculation of the Alternative Minimum Tax (AMT) has been considerably modified. Very generally, the AMT rate has been increased, the base of income covered by the tax has been broadened while further limiting exemptions, deductions and credits. However, the basic exemption has been raised. This has been raised from \$40,000 to an amount equivalent to the lower threshold of the fourth federal tax bracket, i.e. \$173,206 for 2024. For Quebec residents, the exemption has been set at \$175,000 for the 2024 taxation year and will be subject to automatic indexation starting in 2025.

3. Tax-Free Savings Account (TFSA)

The TFSA continues to be an effective tax-planning tool, allowing individuals aged 18 and over to contribute annually and grow their investments tax-free. For 2024, the contribution limit is \$7,000. It's important to note that the amount not contributed in a given year is carried forward and can be used for future contributions. Gains generated by funds invested in the TFSA (dividends, interest and capital gains) are not taxable, even when withdrawn. TFSA contributions are also flexible, allowing holders to withdraw money tax-free, and to re-contribute in subsequent years using their accumulated contribution room.

4. Home Buyers' Plan (HBP)

As of April 16, 2024, Canadians can withdraw up to \$60,000 per individual, a significant increase over the previous limit of \$35,000. This withdrawal, made under the Home Buyers' Plan (HBP), allows first-time homebuyers to withdraw funds from their RRSPs (Registered Retirement Savings Plans) tax-free, provided they meet the repayment rules. In addition, for withdrawals made between January 1, 2022, and December 31, 2025, the 15-year repayment period has been extended by three years. This gives individuals more time to repay their withdrawals.

5. Changes to LIFs (Life Income Funds) for Quebec Residents

On June 19, 2024, Retraite Québec amended the Regulation respecting supplemental pension plans (RRCR). The amendments came into force on January 1, 2025, and mainly concern:

- New rules for calculating life and temporary income relating to LIFs for people under 55
- Elimination of the withdrawal limits held in a LIF for people aged 55 or over
- No amount may be transferred directly from a LIF to an RRSP or RRIF, thus resulting in the taxation of withdrawals.



IMPORTANT DATES

The following table summarizes the government slips and statements you'll need to prepare your tax return. These documents reflect the year's transactions and income, and some may not apply to your situation. Before submitting your return, make sure you've received all your slips to avoid having to submit an amended return. Investment summaries can help you verify tax slips.

NON-REGISTERED ACCOUNT

Type of Income / Expense	Slip / Relevé/Summary	Submission deadline ¹
Dividends, interest, foreign income	T5 / Relevé 3 and Summary	February 28, 2025
All investment income, interest and fees paid	<i>Investment Income Summary</i> ³	February 28, 2025
Realized gains and losses	T5008 / Relevé 18 and Securities Transactions Summary <i>T</i> ³	February 28, 2025
Income from stripped coupons	Accumulated Interest Report	February 28, 2025
Trust income ²	T3 / Relevé 16 and <i>Summary of Trust Income</i> ³	March 31, 2025
Limited partnerships	T5013 / Relevé 15	March 31, 2025

REGISTERED ACCOUNTS

Accounts	Slip / Relevé	Submission deadline
RRSP	T4RSP / Relevé 2	February 28, 2025
RRIF/LRIF/ LIF	T4RIF / Relevé 2	February 28, 2025
RESP/RDSP	T4A / Relevé 1	February 28, 2025
FHSA ⁴	T4FHSA / Relevé 32	February 28, 2025

1. Government-prescribed date.
2. The first time T3 / Relevé 16 slips are issued, a "Summary of Upcoming Trust Units" may be sent to you. This summary will list trusts for which the issuers have not yet provided the tax information necessary for the filing of tax slips, and for which a tax slip will be sent later.
3. This summary is not government-prescribed, but NBC commits to issuing it at the specified date, if needed.
4. T4FHSA's include RRSP contributions and transfers. Note that Relevé 32 will generally only be issued following a taxable withdrawal.

RRSP CONTRIBUTIONS

Time of Contribution	Contribution Deadline	Time of Reception
First 60 days of 2024	February 29, 2024	You should have received it in March 2024
Rest of the year 2024	N/A.	You should have received it in January 2025
First 60 days 2025	March 3, 2025	You should receive it in March 2025



NON-REGISTERED ACCOUNTS

T3 SLIP – STATEMENT OF TRUST INCOME / RELEVÉ 16

If you hold interests in mutual funds, income trusts, royalty trusts or real estate investment trusts (REITs), you will receive a T3 slip and a Summary of Trust Income from us, detailing the amounts and nature of distributions made to your non-registered account. As a Quebec resident, you will also receive a Relevé 16.

Mutual fund companies are responsible for issuing their own tax slips. You will receive a separate T3/RL-16 slip for each mutual fund. Some fund companies issue consolidated T3/RL-16 slips. In this case, you will receive a single consolidated slip.

To simplify your tax return, you can use *My CRA Account*. However, please note that T3 slips are issued in the name of the trust, and you will not find a T3 slip in the name of NBC. To accurately verify the amounts, carefully consult your Trust Income Statement Summary. The information on the Summary will help you reconcile your T3 slip for each trust. Expenses in the “paid by you” section consist mainly of foreign taxes withheld on income paid to you.

IMPORTANT: You may receive tax documents in April, due to late filings by certain issuers or changes made by certain income trusts and limited partnerships. Don't rush: don't file your tax return until you've received all the slips you need.

NOTE: Please note that Revenu Québec only issues tax slips in French. You can obtain a courtesy translation on their website. Click on the Relevé 16 image below.

Canada Revenue Agency / Agence du revenu du Québec
Statement of Trust Income Allocations and Designations / État des revenus de fiducie (répartitions et attributions) T3

Actual amount of eligible dividends / Montant réel des dividendes admissibles
 Taxable amount of eligible dividends / Montant imposable des dividendes admissibles
 Dividend tax credit for eligible dividends / Crédi d'impoit pour dividendes admissibles
 Capital gains / Gains en capital
 Capital gains eligible for deduction / Gains en capital admissibles pour déduction

Actual amount of dividends other than eligible dividends / Montant réel des dividendes autres que des dividendes admissibles
 Taxable amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes admissibles
 Dividend tax credit for dividends other than eligible dividends / Crédi d'impoit pour dividendes autres que des dividendes admissibles
 Other income / Autres revenus
 Trust year end / Fin d'année de la fiducie

Other information / Autres renseignements
 Recipient's name and address / Nom, prénom et adresse du bénéficiaire
 Trust's name and address / Nom et adresse de la fiducie

For information, see the back. / Pour obtenir des renseignements, lisez le verso.

RELEVÉ 16 / Revenus de fiducie

Actual amount of eligible dividends / Montant réel des dividendes admissibles
 Taxable amount of eligible dividends / Montant imposable des dividendes admissibles
 Dividend tax credit for eligible dividends / Crédi d'impoit pour dividendes admissibles
 Capital gains / Gains en capital
 Capital gains eligible for deduction / Gains en capital admissibles pour déduction

Actual amount of dividends other than eligible dividends / Montant réel des dividendes autres que des dividendes admissibles
 Taxable amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes admissibles
 Dividend tax credit for dividends other than eligible dividends / Crédi d'impoit pour dividendes autres que des dividendes admissibles
 Other income / Autres revenus
 Trust year end / Fin d'année de la fiducie

Other information / Autres renseignements
 Recipient's name and address / Nom, prénom et adresse du bénéficiaire
 Trust's name and address / Nom et adresse de la fiducie

For information, see the back. / Pour obtenir des renseignements, lisez le verso.

DATE 20XX	QUANTITY	DESCRIPTION	T3/REL16 BOX NO.	AMOUNT PAID BY YOU	AMOUNT PAID TO YOU
YOUR CANADIAN ACCOUNT XX-XXXX-X					
20xx/xx/xx	50	ARTIS REIT TAU	(26/G)		0.71
20xx/xx/xx	50	ARTIS REIT TAU	(42/M)		3.79
20xx/xx/xx	50	ARTIS REIT TAU	(26/G)		0.71
20xx/xx/xx	50	ARTIS REIT TAU	(42/M)		3.79
20xx/xx/xx	50	ARTIS REIT TAU	(26/G)		0.71
20xx/xx/xx	50	ARTIS REIT TAU	(42/M)		3.79
20xx/xx/xx	50	ARTIS REIT TAU	(26/G)		0.71
20xx/xx/xx	50	ARTIS REIT TAU	(42/M)		3.79
20xx/xx/xx	50	ARTIS REIT TAU	(26/G)		0.71
20xx/xx/xx	50	ARTIS REIT TAU	(42/M)		3.79
20xx/xx/xx	50	ARTIS REIT TAU	(26/G)		0.71
20xx/xx/xx	50	ARTIS REIT TAU	(42/M)		3.79
20xx/xx/xx	50	ARTIS REIT TAU	(26/G)		0.71
20xx/xx/xx	50	ARTIS REIT TAU	(42/M)		3.79
		(26/G) OTHER INCOME			7.81
		(42/M) RETURN OF CAPITAL *			41.69
TOTAL		(26/G) OTHER INCOME			7.81
		(42/M) RETURN OF CAPITAL *			41.69



T5 SLIP – STATEMENT OF INVESTMENT INCOME / RELEVÉ 3

The T5 slip shows income from dividends, interest and foreign taxes paid on your investments in a non-registered account. If you are a Quebec resident, you will also receive a Relevé 3.

Here's some relevant information to consider:

- If your investment income is less than \$50, a T5 slip may not be issued, but you must still report it.
- The T5 slip does not cover income from discount bonds, which must be reported separately.
- The T5 slip does not include income from discount bonds, such as treasury bills and commercial paper, but these must also be reported.
- If you hold shares in a split-share corporation, U.S. real estate company or U.S. Limited Investment Fund, you will receive an additional T5 for these investments.

Lending income from the Fully Paid Securities Lending Program

Income generated by the lending of your securities under the Fully Paid Securities Lending Program must be included in your income tax return. It is reported in Box 14 - Other Canadian-source income on your T5 slip (Box E of Relevé 3) and will also appear on your Summary of Investment Income.

You should be able to deduct agent fees from your loan income under the program, which will also be reported on your Investment Income Summary. We recommend that you consult a tax specialist to understand the tax implications of your participation in this program.

NOTE: Please note that Revenu Québec only issues tax slips in French. You can obtain a courtesy translation on their website. Click on the Relevé 3 image below.

Canada Revenue Agency / Agence du revenu du Canada		T5 Statement of Investment Income / État des revenus de placement		Year / Année	Protected B / Protégé B when completed / Une fois rempli
24	Dividends from Canadian corporations / Dividendes de sociétés canadiennes	25	Federal credit / Crédit fédéral	13	Interest from Canadian sources / Intérêts de sources canadiennes
10	Actual amount of eligible dividends / Montant réel des dividendes admissibles	26	Dividend tax credit for eligible dividend / Crédit d'impôt pour dividendes admissibles	14	Dividends on gains in capital / Dividendes sur gains en capital
11	Less: amount of dividends other than eligible dividends / Moins: montant des dividendes autres que des dividendes admissibles	12	Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes admissibles	21	Report Code / Code de déclaration
15	Net eligible dividends / Dividendes admissibles nets	16	Net dividend tax credit / Crédit d'impôt net pour dividendes admissibles	22	Recipient identification number / Numéro d'identification du bénéficiaire
17	Other information (see the back) / Autres renseignements (voir l'autre côté)	18	Code du feuillet	23	Recipient type / Type de bénéficiaire
19	Other information (see the back) / Autres renseignements (voir l'autre côté)	20	Recipient account number / Numéro de compte du bénéficiaire	24	Other Canadian-source income / Autres revenus de source canadienne
27	Foreign currency / Monnaie étrangère	28	Transit / Écroulement	29	Other Canadian-source income / Autres revenus de source canadienne

For information, see the back. / Pour obtenir des renseignements, lisez l'autre côté.

RELEVÉ 3
Revenu de placement

Année: _____ Code du relevé: _____ Code de la devise: _____ N° du dernier relevé taxé: _____

A1	A2	B	C	D
Montant réel des dividendes admissibles	Montant réel des dividendes ordinaires	Montant imposable des dividendes	Crédit d'impôt pour dividendes	Intérêts de source canadienne
E	F	G	H	I
Autres revenus de source canadienne	Revenus bruts étrangers	Impôts étrangers	Revenus de source canadienne	Dividendes sur les gains en capital
J	K	L	M	N
Revenus accumulés (rentes)	Intérêts de billets liés	Type	Numéro de succursale	

Instructions et explications relatives aux cases du relevé 3

Si y a lieu, reportez les montants inscrits aux cases de ce relevé aux lignes correspondantes de votre déclaration de revenus.

Code de la devise
Si un code est inscrit à cette case, cela signifie que les montants inscrits sur ce relevé sont en monnaie étrangère. Dans ce cas, vous devez les convertir en dollars canadiens.

Renseignements complémentaires
E-1 Montant réel des dividendes déterminés
E-2 Montant réel des dividendes ordinaires
H-2 Revenus provenant de droits d'auteur. Ces revenus peuvent donner droit à la déduction pour droits d'auteur (ligne 297).
I-1 Dividendes sur les gains en capital réajustés avant



T5008 SLIP – STATEMENT OF SECURITIES TRANSACTIONS / RELEVÉ 18

If you sold securities from your non-registered account during the year, you will receive a T5008 slip. If you are a resident of Quebec, the T5008/RL-18 slip also contains the information you need to complete your provincial income tax return.

Here's some information about the T5008 and Relevé 18 slips:

- **Boxes 14 to 21 on page 1 of the T5008 and Relevé 18 slips:** These boxes are empty, as information concerning securities transactions carried out during the year can be found on the page(s) entitled “Details of securities transactions”.
- **Box 20 on the Securities Transaction Details page:** This amount represents the cost we have in our systems, including adjustments such as transaction fees, reinvested distributions, return of capital or certain reorganization events related to the security. If box 20 is blank, this means that the institution does not have the exact information. In all cases, you should consult your records to determine the Adjusted Cost Base (ACB) in order to correctly calculate your gain or loss. You may also wish to consult your external advisor.
- **Adjusted Cost Base (ACB):** The amount in Box 20 of the T5008 slip may not correspond to the ACB required to calculate the gain or loss, even though it is identical to the amount shown in the Realized Gains and Losses Report provided for information purposes.
- **Calculating the gain or loss:** In all cases, you must use the ACB calculated on the basis of your personal data.

For more information, have a look at the CRA’s T4037 Capital Gains Guide.

IMPORTANT: Keep a record of your ACB calculations. This will enable you to respond to requests for additional information from the tax authorities if necessary.

NOTE: Please note that Revenu Québec only issues tax slips in French. You can obtain a courtesy translation on their website. Click on the Relevé 18 image below.

Year / Année		Boxes of the T5008 information slip / Cases du feuillet T5008					
14	15	16	17	18	19	20	21
0331	MF1	88600.000	NBI AUCA NBC.F./NUNFRAC			88600.00	88600.00
0428	MF1	735000.000	NBI AUCA NBC.F./NUNFRAC			735000.00	735000.00
0504	MF1	16000.000	NBI AUCA NBC.F./NUNFRAC			16000.00	16000.00
0512	MF1	701500.000	NBI AUCA NBC.F./NUNFRAC			701500.00	701500.00
0529	MF1	197000.000	NBI AUCA NBC.F./NUNFRAC			197000.00	197000.00
0704	MF1	27500.000	NBI AUCA NBC.F./NUNFRAC			27500.00	27500.00
0711	MF1	252200.000	NBI AUCA NBC.F./NUNFRAC			252200.00	252200.00
0804	MF1	7688.320	NBI AUCA NBC.F./NUNFRAC			7688.32	7688.32
0929	MF1	395300.000	NBI AUCA NBC.F./NUNFRAC			395300.00	395300.00
			TOTAL			3207588.32	3207588.32

2 - Recipient's copy (You must include this information in your federal income tax return. Keep this copy for your files.)

2 - Copie du bénéficiaire (Vous devez inclure ces données dans votre déclaration de revenus fédérale. Conserver cette copie pour vos dossiers.)

T5013 SLIP – STATEMENT OF PARTNERSHIP INCOME / RELEVÉ 15

If you hold units of a limited partnership (or units of a partnership), you will receive the corresponding tax information on a T5013 slip. If you are a resident of Quebec, you will also receive a Relevé 15. It is important to note that you will receive a separate T5013 for each limited partnership (or partnership) you own.

A holder of partnership units must report to the CRA the allocation of amounts made by the partnership, even though these amounts may differ from those actually received. Thus, the taxpayer must rely on the amounts shown on the T5013 slip, although the amount actually distributed is generally specified for information purposes in the right-hand corner of the slip.

It is now possible to use the CRA's *My Account* system to facilitate the preparation of the return. However, the information on T5013 will be displayed in the name of each partnership, not in the name of NBC.

Because of the complexity of the T5013 slip, we strongly recommend that you consult the instructions available on the CRA website, as well as the explanations for partnerships, particularly those concerning the taxation of deferred amounts and their reporting : [T5013-INST Statement of Partnership Income - Instructions for recipients](#)

NOTE: Please note that Revenu Québec only issues tax slips in French. You can obtain a courtesy translation on their website. Click on the Relevé 15 image below.

Canada Revenue Agency / Agence du revenu du Canada

T5013
Statement of Partnership Income
Etat des revenus d'une société de personnes

Recipient's name and address - Nom et adresse du déclarant
Fiscal period-end - Exercice se terminant le: 20XX-XX-XX
Tax shelter identification number (see statement on back) / Numéro d'inscription d'un abri fiscal (voir l'annexe au dos): TS

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères): 001 00000000RZ0001
Partner's identification number (10 characters) / Numéro d'identification de l'associé: 006

Partner code: 002 0
Country code: 003 CAN
Recipient Type: 004 3
Partner's share (% of partnership) / Part de l'associé (% dans la société de personnes): 005 0.011224

Partner's name and address - Nom et adresse de l'associé
FIRST NAME SURNAME / PRÉNOM NOM
ADDRESS / ADRESSE

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire: 010
Total business income (loss) / Total du revenu (de la perte) d'entreprise: 020
Total capital gains (losses) / Total des gains (pertes) en capital: 030
Capital cost allowance / Deduction pour amortissement: 040

Box - Case	Code	Other information - Autres renseignements	Box - Case	Code	Amount - Montant	Box - Case	Code	Amount - Montant
	113			113	575.03			
	122			122	426.86			
	126			126	524.91			

Protected B when completed - Protège B une fois rempli

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration

RELEVÉ 15
Montants attribués aux membres d'une société de personnes

Année: 20XX R
Code du relevé: R
No. de dernier relevé transmis: 000 000 302
No. de dernier relevé reçu: 000 000 302

Date de clôture de l'exercice financier: A A A A M M J J

1- Revenu net (ou perte nette) d'activités de nature commerciale et d'entreprise: 339 57	2- Revenu net (ou perte nette) d'activités de nature d'entreprise: 333 30	3- Revenu net (ou perte nette) d'activités de nature commerciale et d'entreprise: 3360 20	4- Revenu net (ou perte nette) d'activités de nature d'entreprise: 3360 20	5- Amortissement: 2025 90	6A- Montant net des déductions déductibles: 2025 90
10- Revenu net (ou perte nette) d'activités de nature commerciale et d'entreprise: 339 57	11- Revenu net (ou perte nette) d'activités de nature d'entreprise: 333 30	12- Revenu net (ou perte nette) d'activités de nature commerciale et d'entreprise: 3360 20	13- Revenu net (ou perte nette) d'activités de nature d'entreprise: 3360 20	14- Amortissement: 2025 90	15- Montant net des déductions déductibles: 2025 90
16- Revenu net (ou perte nette) d'activités de nature commerciale et d'entreprise: 339 57	17- Revenu net (ou perte nette) d'activités de nature d'entreprise: 333 30	18- Revenu net (ou perte nette) d'activités de nature commerciale et d'entreprise: 3360 20	19- Revenu net (ou perte nette) d'activités de nature d'entreprise: 3360 20	20- Amortissement: 2025 90	21- Montant net des déductions déductibles: 2025 90

Abri fiscal
Description et code de la principale activité commerciale concernant l'abri fiscal:
Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1079/9). Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

Actions accréditives
81- Frais d'exploration au Canada: 145 38
82- Frais d'exploration au Québec: 145 38
83- Frais d'exploration relatifs au Québec: 145 38
84- Frais d'exploration relatifs au Québec: 145 38
85- Frais d'exploration relatifs au Québec: 145 38

Crédit d'impôt
70- Code de crédit: 01
71- Montant admissible: 01
72- Code de régime ou de MRC: 01
73- Code de franchise: 01
74- Pourcentage de participation pour le crédit d'impôt: 01

Relevé 15 (2023) (1)

Voyez les explications relatives aux cases dans le document RL-15 EX

Nom et adresse du membre de la société de personnes: FIRST NAME SURNAME, PRÉNOM NOM, ADDRESS, ADRESSE
Numéro d'assurance sociale ou numéro d'identification du membre de la société de personnes: S | P | | | | |

REVENU QUÉBEC
2- Copie de membre de la société de personnes (vous devez inclure ces données dans votre déclaration de revenus et conserver cette copie)
1500 22 460379
Relevé officiel - Revenu Québec
Formulaire pré-imprimé



REGISTERED ACCOUNTS

RRSP CONTRIBUTIONS

If you have made contributions to an RRSP under which you or your spouse or common-law partner is the annuitant, between March 1, 2024, and March 03, 2025, you will receive one or more RRSP contribution receipts. These receipts will be spread over two periods:

- March 1, 2024, to December 31, 2024.
- January 1, 2025, to March 3, 2025 (the first 60 days of the year).

It is essential that you complete Schedule 7 of your 2024 tax return and include all receipts, including those for contributions made during the first 60 days of 2025. This applies even if you do not claim an RRSP deduction for some or all of the contributions made between March 1, 2024, and March 3, 2025, on your 2024 tax return.

You can contribute to a spousal or common-law partner's RRSP instead of yours. These contributions will be deductible on your income tax return based on your RRSP deduction limit (i.e., RRSP contribution room). You will need to separately identify, in Schedule 7, the contributions made to your own RRSP from those made to your spousal or common-law partner's RRSP.

ATTACH TO FEDERAL INCOME TAX RETURN

DATE	ACCOUNT NUMBER	DURING THE FIRST 60 DAYS OF THE YEAR (\$)	DURING THE REMAINDER OF THE YEAR (\$)	CONTRIBUTOR'S NAME

ANNUITANT'S SOCIAL INSURANCE NUMBER	CONTRIBUTOR'S SOCIAL INSURANCE NUMBER

Contribution was in whole or in part, in kind

Official tax receipt Registered under the Income Tax Act (CANADA) and subject thereto.

ATTACH TO PROVINCIAL INCOME TAX RETURN

DATE	ACCOUNT NUMBER	DURING THE FIRST 60 DAYS OF THE YEAR (\$)	DURING THE REMAINDER OF THE YEAR (\$)	CONTRIBUTOR'S NAME

ANNUITANT'S SOCIAL INSURANCE NUMBER	CONTRIBUTOR'S SOCIAL INSURANCE NUMBER

Contribution was in whole or in part, in kind

Official tax receipt Registered under the Income Tax Act (CANADA) and subject thereto.

DUPLICATE RETAINED BY RECIPIENT

DATE	ACCOUNT NUMBER	DURING THE FIRST 60 DAYS OF THE YEAR (\$)	DURING THE REMAINDER OF THE YEAR (\$)	CONTRIBUTOR'S NAME

ANNUITANT'S SOCIAL INSURANCE NUMBER	CONTRIBUTOR'S SOCIAL INSURANCE NUMBER

Contribution was in whole or in part, in kind

***** NOTICE: THE INFORMATION ON THIS RECEIPT HAS BEEN SENT TO THE TAXATION OFFICE *****

Official tax receipt Registered under the Income Tax Act (CANADA) and subject thereto.



RRSP OR RRIF WITHDRAWAL – T4RSP AND T4RIF SLIPS / RELEVÉ 2

If you made a withdrawal from your RRSP or RRIF account during the year, you will receive a T4RSP or T4RIF slip, as applicable (as well as a Relevé 2 if you are a resident of Quebec), showing the amount withdrawn and the tax withheld at the source. The tax withheld at the source will be credited to your tax liability on your income tax return. You may still have to pay tax, particularly if you have other sources of income.

NOTE: Please note that Revenu Québec only issues tax slips in French. You can obtain a courtesy translation on their website. Click on the Relevé 2 image below.

Canada Revenue Agency		Agence du revenu du Canada		Statement of RRSP Income État du revenu provenant d'un REER		T4RSP	
Year	16 Annuity payments	18 Refund of premiums	20 Total of unpaid contributions	22 Withdrawal and contribution payments	25 LLP withdrawal	26 Annual deemed interest or deregistration	
Année	Paiements de rentes	Remboursement de primes	Remboursement des cotisations non payées	Prélèvement et paiements de cotisations	Retrait REEP	Montants réputés reçus lors du remboursement de l'engagement	
28 Other income or deductions	30 Income tax deducted	34 Annual deemed interest or death	37 Advances (see box 26)	38 RRSP withdrawal	39 Transfers on breakdown of marriage or common-law part		
Autres revenus ou déductions	Impôt sur le revenu retenu	Montants réputés reçus au décès	Achats de rentes régularisées à un âge avancé	Retrait RRP	Transferts après rupture du mariage ou de l'union de fait		
Beneficiary's name and address - Nom et adresse du bénéficiaire				Contributor spouse or common-law partner			
Last name / Nom de famille				Yes / Oui			
First name / Prénom				No / Non			
Initials / Initiales				Social insurance number / Numéro d'assurance sociale			
				Contract number / Numéro de contrat			
				Name of payer (partner) of regime / Nom du payeur (partenaire) du régime			
				Account number / Numéro de compte			
				Tax paid amount / Montant libéré d'impôt			
				Number of copies / Nombre de copies			

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration T4RSP (23)

Protected B when completed / Protégé B une fois rempli

Canada Revenue Agency		Agence du revenu du Canada		Statement of Income from a Registered Retirement Income Fund État du revenu provenant d'un fonds enregistré de revenu de retraite		T4RIF	
Year	16 Taxable amounts	18 Amounts deemed received by the annuitant	20 Deregistration	22 Other income or deductions	24 Excess amount	26 Spousal or common-law partner RRIF	
Année	Montants imposables	Paiements déduits	Annulation de l'engagement	Autres revenus ou déductions	Montants excédentaires	FERR ou profit de l'époux ou conjoint de fait	
28 Income tax deducted	30 Year	32 Month	34 Day	35 Transfers on breakdown of marriage or common-law part	37 Advances (see box 26)	38 Spousal or common-law partner's social insurance number	
Impôt sur le revenu retenu	Année	Mois	Jour	Transferts après rupture du mariage ou de l'union de fait	Achats de rentes régularisées à un âge avancé	Numéro d'assurance sociale de l'époux ou conjoint de fait	
Recipient's name and address - Nom et adresse du bénéficiaire				Number of copies / Nombre de copies			
Last name / Nom de famille				Name of payer (partner) of fund / Nom du payeur (partenaire) du fonds			
First name / Prénom				Account number / Numéro de compte			
Initials / Initiales				Tax paid amount / Montant libéré d'impôt			
				Number of copies / Nombre de copies			

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration T4RIF (23)

Protected B when completed / Protégé B une fois rempli

RELEVÉ 2		Année	Date du relevé	Provenance des revenus	N° du dernier relevé transmis	RL-2 (2024-10)
Revenus de retraite et rentes						
A - Prestations d'un RRQ	B - Prestations (REER, FERR, RPB ou RRAC/RVER) ou rentes	C - Autres paiements	D - Remboursement de primes au conjoint survivant (REER)	E - Prestation épaulée reçue au décès (REER, FERR ou RRAC/RVER)	F - Remboursement de cotisations multilatérales (REER ou RRAC/RVER)	
G - Montant imposable en raison de la réversion (REER, FERR ou RRQAR)	H - Autres revenus (REER ou FERR)	I - Montant dormant déduit à une déduction (REER ou FERR)	J - Impôt du Québec retenu	K - Revenus gagnés après le décès (REER, FERR ou RRAC/RVER)	L - Retrait dans le cadre du REEP	
M - Montants libérés d'impôt	N - Retrait dans le cadre du RAP	Renseignements complémentaires				

Instructions et explications relatives aux cases du relevé 2



RESP WITHDRAWAL – T4A SLIP / RELEVÉ 1

A withdrawal of grants or income from a RESP will be followed by the issuance of a T4A slip and RL-1 (if you are a Quebec resident) in the name of the plan beneficiary. Withdrawals of capital from a RESP are not subject to income tax.

NOTE: Please note that Revenu Québec only issues tax slips in French. You can obtain a courtesy translation on their website. Click on the Relevé 1 image below.

T4A
Statement of Pension, Retirement, Annuity,
and Other Income
État du revenu de pension, de retraite, de rente
ou d'autres sources

Payer's name - Nom du payeur
Year / Année

Canada Revenue Agency / Agence du revenu du Canada

Payer's program account number / Numéro de compte de programme du payeur
Recipient's program account number / Numéro de compte de programme du bénéficiaire

Pension or superannuation - line 11500 / Prestations de retraite ou autres pensions - ligne 11500
Income tax deducted - line 43700 / Impôt sur le revenu retenu - ligne 43700
Lump-sum payments - line 13000 / Paiements forfaitaires - ligne 13000
Self-employed commissions / Commissions d'un travail indépendant
Social insurance number / Numéro d'assurance sociale
Recipient's social insurance number / Numéro de carte d'assurance sociale

Other information (see page 2)
Autres renseignements (voir à la page 2)

Box - Case Amount - Montant

RELEVÉ 1
Revenus d'emploi et revenus divers

Année / 2024
Code du relevé
No du dernier relevé transmis / RL-1 (2024-10)

A - Revenus d'emploi	A.A - Cotisation au RHQ	B.B - Cotisation supplémentaire au RHQ	C - Cotisation à l'assurance-emploi	D - Cotisation à un RRQ	E - Impôt du Québec retenu
F - Cotisation syndicale	G - Salaire admissible au RHQ	H - Cotisation au RDAP	I - Salaire admissible au RQAP	J - Régime privé d'ass. maladie	K - Voyages (région Arctique)
L - Autres avantages	M - Commissions	N - Dons de bienfaisance	O - Autres revenus	P - Régimes d'ass. interentreprises	Q - Salaires différés
R - Revenu à titre de résident	S - Prouveries reçues	T - Prouveries affectées	V - Nourriture et logement	W - Vitesses à inclure	X - Code (case D)

Instructions et explications relatives aux cases du relevé 1

01 à 16: Reportez les montants inscrits aux cases de ce relevé sur les lignes correspondantes de votre déclaration de revenus.

A - Revenus d'emploi
A.A - Cotisation au RHQ: Représente la cotisation au Régime des allocations de retraite du Québec (RALRQ) (ligne 154).
A.B - Cotisation supplémentaire au RHQ: Représente la cotisation supplémentaire au RALRQ (ligne 154).
C - Cotisation à l'assurance-emploi: Représente le montant de la cotisation à l'assurance-emploi (ligne 150).
D - Cotisation à un régime de pension agréé (RPA): Représente le montant de la cotisation à un régime de pension agréé (RPA) (ligne 150).
E - Impôt du Québec retenu: Représente le montant de l'impôt sur le revenu retenu en vertu de la Loi sur le régime des Revenus et des Cotisations du Québec (RRCQ) (ligne 154).
F - Cotisation syndicale: Représente le montant de la cotisation syndicale (ligne 150).
G - Salaire admissible au RHQ: Représente le salaire admissible au régime des allocations de retraite du Québec (RALRQ) (ligne 154).
H - Cotisation au RDAP: Représente la cotisation au Régime de développement économique (RDAP) (ligne 154).
I - Salaire admissible au RQAP: Représente le salaire admissible au régime des allocations de retraite du Québec (RALRQ) (ligne 154).
J - Régime privé d'assurance maladie: Représente le montant de la cotisation au régime privé d'assurance maladie (RPM) (ligne 154).
K - Voyages (région Arctique): Représente le montant des allocations pour voyages dans la région Arctique (RVA) (ligne 154).
L - Autres avantages: Représente le montant des autres avantages (RVA) (ligne 154).
M - Commissions: Représente le montant des commissions (RVA) (ligne 154).
N - Dons de bienfaisance: Représente le montant des dons de bienfaisance (RVA) (ligne 154).
O - Autres revenus: Représente le montant des autres revenus (RVA) (ligne 154).
P - Régimes d'assurance interentreprises: Représente le montant des cotisations aux régimes d'assurance interentreprises (RVA) (ligne 154).
Q - Salaires différés: Représente le montant des salaires différés (RVA) (ligne 154).
R - Revenu à titre de résident: Représente le revenu à titre de résident (RVA) (ligne 154).
S - Prouveries reçues: Représente le montant des prouveries reçues (RVA) (ligne 154).
T - Prouveries affectées: Représente le montant des prouveries affectées (RVA) (ligne 154).
V - Nourriture et logement: Représente le montant des allocations pour nourriture et logement (RVA) (ligne 154).
W - Vitesses à inclure: Représente le montant des vitesses à inclure (RVA) (ligne 154).
X - Code (case D): Représente le code de l'assurance maladie (RVA) (ligne 154).



FIRST HOME SAVINGS ACCOUNT – T4FHSA / RELEVÉ 32

T4FHSAs are used to report amongst others, account openings, contributions, transfers, eligible withdrawals and taxable amounts allocated or paid to FHSA account holders or beneficiaries. Please note that Relevé32 will generally only be issued following a taxable withdrawal.

For more information: [Reporting FHSA activities on your income tax and benefit return](#)

NOTE: Please note that Revenu Québec only issues tax slips in French. You can obtain a courtesy translation on their website. Click on the Relevé 32 image below.

Canada Revenue Agency / Agence du revenu du Québec

Protected B when completed / Protégé B une fois rempli

First Home Savings Account Statement

État du compte d'épargne libre d'impôt pour l'achat d'une première propriété

Year / Année	18 Contributions / Cotisations	19 Qualifying withdrawals / Retraits admissibles	22 Taxable withdrawals / Retraits imposables	24 FHSA beneficiary distributions received / Distributions bénéficiaire reçues du CELIAPP	26 Amount deemed received on FHSA cessation / Montant réputé reçu à la cessation du CELIAPP
28 Security for a loan / Garantie pour un prêt	30 Income tax deducted / Impôt sur le revenu retenu	32 RRSP transfers in / Transferts reçus du REER	34 Spousal RRSP transfers in / Transferts reçus du REER au profit du conjoint	36 Designated - RRSP/RRIF transfers out / Montants Désignés - transferts vers le REER ou le FERR	38 Designated - withdrawals / Montants Désignés - retraits
Recipient's name and address - Nom et adresse du particulier			12 Social insurance number / Numéro d'assurance sociale	14 FHSA contract number / Numéro de contrat du CELIAPP	
Last name / Nom de famille			15 FHSA identification number / Numéro d'identification du CELIAPP		
First name / Prénom			60 Name of payer (issuer) of plan / Nom du payeur (émetteur) du régime		
Initials / Initiales			61 Payer (issuer's) account number / Numéro de compte du payeur (émetteur)		
Address / Adresse					

See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.

RELEVÉ 32

Compte d'épargne libre d'impôt pour l'achat d'une première propriété (CELIAPP)

Année: [] Code du relevé: [] N° du dernier relevé transmis: []

RL-32 (2023-10)

A- Montant imposable B- Paiement au bénéficiaire après le décès C- Garantie pour un prêt D- Impôt du Québec retenu à la source E- Montant donnant droit à une déduction

Instructions et explications relatives aux cases du relevé 32

S'il y a lieu, reportez les montants inscrits aux cases de ce relevé aux lignes correspondantes de votre déclaration de revenus.

A Montant imposable (ligne 154)
 B Paiement au bénéficiaire après le décès (ligne 154). Dans le cas d'une succession, consultez le Guide de la déclaration de revenus des fiduciaires (TP-646-G).
 C Garantie pour un prêt (ligne 154)
 D Impôt du Québec retenu à la source (ligne 451)
 E Montant donnant droit à une déduction (ligne 250)



NR4 SLIP (FEDERAL) – STATEMENT OF AMOUNTS PAID OR CREDITED TO NON-RESIDENTS OF CANADA

Non-residents of Canada will receive an NR4 slip detailing gross investment income, withholding tax (if applicable) and withdrawals from registered accounts. As a general rule, the withholding tax will be considered a final tax, which means that the non-resident will not have to file a Canadian income tax return, except in certain special situations.

In addition, Canadian non-residents holding limited partnership units (or partnership units) may also receive a T5013 slip. For more information on the T5013 slip, please see the previous section.

Canada Revenue Agency		Agence du revenu du Canada		NR4		Statement of Amounts Paid or Credited to Non-Residents of Canada		État des sommes payées ou créditées à des non-résidents du Canada	
01	Year / Année	02	Recipient code / Code du bénéficiaire	03	Country code for tax purposes / Code de pays pour fins d'imposition	04	Payer or agent identification number / Numéro d'identification du payeur ou de l'agent	05	Foreign or Canadian tax identification number / Numéro d'identification étranger ou canadien aux fins de l'impôt
Income code / Code de revenu		Country code / Code de pays		Gross income / Revenu brut		Non-resident tax withheld / Impôt des non-résidents retenu		Exemption code / Code d'exemption	
Line 1 / Ligne 1									
Line 2 / Ligne 2									
Non-resident recipient's name and address – Nom et adresse du bénéficiaire non-résident Individual's surname, first name and initial / Corporation, organization, association, trust, or institution name Nom, prénom et initiale du particulier / Nom de la société, de l'organisme, de l'association, de la fiducie ou de l'établissement Second individual's surname, first name and initial / Nom, prénom et initiale du deuxième particulier Address / Adresse									
Name and address of payer or agent – Nom et adresse du payeur ou de l'agent Name and address of payer or agent / Nom et adresse du payeur ou de l'agent									
Non-resident account number – Numéro de compte non-résident Non-resident account number / Numéro de compte non-résident									
Country code / Code pays									

See the privacy notice after the codes on the next page.
Consultez l'avis de confidentialité qui suit les codes à page suivante.

NR4 (23)

Canada



STRIPPED COUPONS AND RESIDUAL BONDS

There are specific tax rules for stripped coupons/residual bonds, so it's important to consult your external advisor. That said, to assist you in preparing your tax return, you will receive an annual **Accumulated Interest Report** indicating the notional interest amount to be added to your return.

ACCUMULATED INTEREST (CAD)								
Client Name	Description	Last Purchase	Trans. Type	Quantity	YTM Cost	THEORETICAL PRICE		Accum. Interest
						Beginning	Ending	
	INT-ONTARIO PROV 2JUN20	2019/03/29	Held			n/a	n/a	n/a
	INT-QUEBEC HYD 15AG21	2019/03/29	Sell	(51,510)	1.91	96.27	97.53	658.47
	INT-QUEBEC HYD 15AG21	2019/03/29	Sell	(51,525)	1.91	96.27	97.99	893.97
								\$1,552.45
	INT-ONTARIO PROV 2N22	2019/03/29	Held	43,785	2.14	93.82	95.84	881.95
	INT-ONTARIO PROV 2DC22	2020/03/25	Buy	35,961	1.09	97.12	97.85	263.03
	INT-ONTARIO PROV 2DC22	2020/03/25	Sell	(8,170)	1.09	97.12	97.32	16.20
								\$278.23
	INT-ONTARIO PROV 2N26	2019/06/28	Buy	54,000	2.11	86.45	88.15	919.90
	INT-QUEBEC HYD 15AG27	2019/03/29	Held	82,650	2.77	80.24	82.48	1,856.91
	INT-QUEBEC HYD 15AG28	2019/03/29	Held	56,235	2.55	79.60	81.64	1,148.63
	INT-QUEBEC HYD 15AG28	2019/08/19	Buy	18,000	1.90	84.35	85.94	286.87
	INT-QUEBEC HYD 15AG28	2019/09/17	Buy	9,900	2.29	81.61	83.32	169.27
								\$1,604.76



U.S. TAX SLIPS

FORM 1042-S – FOREIGN PERSON’S U.S. SOURCE INCOME SUBJECT TO WITHHOLDING

If you are not a U.S. citizen and have received U.S.-source income from an account, such as a RESP, TFSA or FHSA, you will receive a 1042-S form indicating the income generated and the income tax withheld. However, registered accounts (RRSPs, RRIFs, LIFs, LIRAs, LRSPs) do not require a 1042-S form, as NBC files a joint return with the IRS. Under the Canada-U.S. tax treaty, these accounts are exempt from withholding tax, unless the holder has been a non-resident of Canada for more than 5 years and is not a citizen or resident of the U.S., in which case withholding tax applies according to the tax treaty with the holder's country of residence.

Rules for Publicly Traded Partnerships (PTPs) generating Effectively Connected Income (ECI) in the U.S.

Holding PTP units can result in the issuance of multiple 1042-S tax slips for each type of passive income generated, such as U.S.-source dividends or interest (PTPs and non-PTPs). Since January 2023, when a PTP is sold or transferred, a 10% withholding tax is applied to the proceeds of disposition, regardless of whether there is a gain or loss. A 1042-S slip will be issued to report this disposition and withholding. A non-U.S. unitholder can recover a portion of this withholding by filing a U.S. tax return, requiring an ITIN. Each PTP generates a 1042-S slip, so holding multiple PTPs will result in multiple forms being issued.

Date	Quantity	Description	Type of income	Dividend (to complete)	Amount (Tax code)	US\$
VOTRE COMPTE CANADIEN - XE-XXXX-X						
04-10	40	CREVEON CORP	DIV	44.64	0.9173	42.80
04-10	40	CREVEON CORP	WTFRS2	1.00	0.9173	4.42
04-10	47	JOHNSON & JOHNSON	DIV	24.84	0.9173	22.89
04-10	47	JOHNSON & JOHNSON	WTFRS2	4.37	0.9173	4.93
04-12	150	MICROSOFT CORP	DIV	45.58	0.9212	42.00
04-12	150	MICROSOFT CORP	WTFRS2	4.84	0.9212	4.20
09-09	47	JOHNSON & JOHNSON	DIV	24.23	0.9261	22.30
09-09	47	JOHNSON & JOHNSON	WTFRS2	4.63	0.9261	4.92
09-10	40	CREVEON CORP	DIV	44.29	0.9267	42.79
09-10	40	CREVEON CORP	WTFRS2	7.05	0.9267	4.42
09-11	150	MICROSOFT CORP	DIV	44.29	0.9280	42.00
09-11	150	MICROSOFT CORP	WTFRS2	9.92	0.9280	4.20
12-09	47	JOHNSON & JOHNSON	DIV	23.62	0.8745	20.80
12-09	47	JOHNSON & JOHNSON	WTFRS2	5.85	0.8745	4.94
12-10	40	CREVEON CORP	DIV	43.07	0.8722	40.80
12-10	40	CREVEON CORP	WTFRS2	1.28	0.8722	4.42
12-11	150	MICROSOFT CORP	DIV	52.58	0.8479	44.30
12-11	150	MICROSOFT CORP	WTFRS2	8.04	0.8479	6.30
TOTAL DES SLIPS						397.58
Total de revenu brut à la case 2						397.58
Total de retenues taxes à la case 10						93.44

1042-S IRS REVENUS DE PLACEMENTS - 20XX



FORM K-1 – US PARTNERSHIP TAX RETURNS (Partner's Share of Income, Deductions, Credits, etc.)

A broker acting as nominee must forward the information required to produce the U.S. K-1 tax form for the PTP to the accounting firm engaged for this purpose. The broker must ask unitholders for their U.S. ITIN and keep proof of this request, even if the unitholder does not have an ITIN, in which case he or she will probably have to apply for one. The K-1, used for the U.S. tax return, shows the PTP portion of income, gains, losses, deductions and credits. If an amended K-1 is required, the holder should contact the PTP or the accounting firm. PTP unit holders may be required to file a U.S. tax return and should consult a tax advisor to analyze their obligations.

651123
OMB No. 1545-0123

Schedule K-1 (Form 1065)
 Department of the Treasury
 Internal Revenue Service

2024

For calendar year 2024, or tax year beginning / / 2024 ending / /

Partner's Share of Income, Deductions, Credits, etc.
See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return:
 Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:
 TIN _____ Name _____

H3 What type of entity is this partner?

H4 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to:
 Sale or Exchange of partnership interest. See instructions.

K1 Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

K2 Check this box if item K1 includes liability amounts from lower-tier partnerships

K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions

L **Partner's Capital Account Analysis**

Beginning capital account	\$
Capital contributed during the year	\$
Current year net income (loss)	\$
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	\$
Ending capital account	\$

M Did the partner contribute property with a built-in gain (loss)?
 Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income	
6a Ordinary dividends	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses
6c Dividend equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	20 Other information
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions	
22 <input type="checkbox"/> More than one activity for at-risk purposes*	
23 <input type="checkbox"/> More than one activity for passive activity purposes*	

*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. www.irs.gov/Form1065 Cat. No. 11394R Schedule K-1 (Form 1065) 2024



FORM 1099-DIV – DIVIDEND AND DISTRIBUTIONS & FORM 1099-INT – INTEREST INCOME

If you are a “documented” U.S. investor, U.S. resident or not, you will receive a Form 1099-DIV and/or a Form 1099-INT corresponding to your U.S.-source dividend and interest income generated by your investments in your RESP, RDSP, TFSA and TFSA accounts.

If you are a “non-documented” U.S. investor, you will receive a Form 1099-DIV or Form 1099-INT for U.S.-source income from your non-registered accounts, in addition to income from your RESPs, RDSPs, TFSAs and TFSAAPPs, as well as withholdings made and remitted to the U.S. taxing authority, the Internal Revenue Service (“IRS”).

In this context, “documented” refers to supporting documentation establishing the client's U.S. residency or citizenship that can be established by providing IRS Form W-9.

IRS INVESTMENT INCOME SUMMARY - 20XX

RECIPIENT ID 00000000

FIRST AND LAST NAME
ADDRESS
ADDRESS
ADDRESS

Date	Quantity	Description	Entry Type	Account Currency	Amount Conv. Rate	US\$
2023						
23.06.15	27,000	XXXX C36 5,0591-FR DEBBRY	INT	682.96	0,7640	521.78
INTEREST TOTALS						
Total interest income not included in box 3						521.78

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.
NATIONAL BANK FINANCIAL
800 SAINT-JACQUES STREET
SUITE 1400
MONTREAL, QUEBEC H3C 1A3

Payer's RTN (optional)
Form 1099-INT
Rev. January 2023

OMB No. 1545-0112

Interest Income

1 Interest income \$ 521.78
2 Early withdrawal penalty \$
3 Interest on U.S. Savings Bonds and Treas. obligations \$
4 Federal income tax withheld \$
5 Investment expenses \$
6 Foreign Tax Paid \$
7 Foreign country or U.S. possession \$
8 Tax-exempt interest \$
9 Specified private activity bond interest \$
10 Market discount \$
11 Bond premium \$
12 Bond premium on tax-exempt bonds \$
13 Bond Premium on tax-exempt bonds \$
14 Tax-exempt and tax credit bond CUSIP no. \$
15 State ID \$
16 State identification no. \$
17 State Tax Withheld \$

Form 1099-INT (Rev. 1-2023) (Keep for your records) www.irs.gov/form1099-INT Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.
NATIONAL BANK FINANCIAL
800 SAINT-JACQUES STREET
SUITE 1400
MONTREAL, QUEBEC H3C 1A3

Payer's RTN (optional)
Form 1099-INT
Rev. January 2023

OMB No. 1545-0112

Interest Income

1 Interest income \$ 521.78
2 Early withdrawal penalty \$
3 Interest on U.S. Savings Bonds and Treas. obligations \$
4 Federal income tax withheld \$
5 Investment expenses \$
6 Foreign Tax Paid \$
7 Foreign country or U.S. possession \$
8 Tax-exempt interest \$
9 Specified private activity bond interest \$
10 Market discount \$
11 Bond premium \$
12 Bond premium on tax-exempt bonds \$
13 Bond Premium on tax-exempt bonds \$
14 Tax-exempt and tax credit bond CUSIP no. \$
15 State ID \$
16 State identification no. \$
17 State Tax Withheld \$

Form 1099-INT (Rev. 1-2023) (Continued) www.irs.gov/form1099-INT Department of the Treasury - Internal Revenue Service

Instructions for Recipient

The information provided may be different for covered and noncovered securities. For a description of covered securities, see the instructions for Form 1099-DIV. For a description of noncovered securities, see the instructions for Form 1099-INT. For a description of covered securities, see the instructions for Form 1099-DIV. For a description of noncovered securities, see the instructions for Form 1099-INT.

Box 1. Shows the amount of interest income reported to you during the calendar year for the payer. This does not include interest income on U.S. Savings Bonds, Treasury Notes, Treasury Bonds, and Treasury Inflation Protected Securities (TIPS). See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 2. Shows interest on U.S. Savings Bonds, Treasury Notes, Treasury Bonds, and Treasury Inflation Protected Securities (TIPS). This may or may not be all taxable. See Pub. 550. This interest is reported in box 1. See the instructions above for a taxable covered security acquired at a premium.

Box 3. Shows taxable interest paid to you during the calendar year for the payer. This does not include interest income on U.S. Savings Bonds, Treasury Notes, Treasury Bonds, and Treasury Inflation Protected Securities (TIPS). See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 4. Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN to the payer. See Form W-9. This amount is reported in box 1. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 5. Any amount shown in your share of investment expenses of a single class of securities is reported in box 5. This amount is reported in box 5. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 6. Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040 or 1040-SR. See your tax return instructions for more information. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 7. Shows the country or U.S. possession to which the foreign tax was paid. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 8. Shows tax-exempt interest paid to you during the calendar year by the payer. See how to report this amount in the instructions for Form 1099-DIV. This amount is reported in box 8. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 9. Shows tax-exempt interest paid to you during the calendar year by the payer. See how to report this amount in the instructions for Form 1099-DIV. This amount is reported in box 9. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 10. For a taxable or tax-exempt covered security, if you made an election under section 179D to treat the market discount received as a capital gain and you reported your portion of the election in writing in accordance with Regulations section 1.164-11(c), show the market discount that accrued on the debt instrument during the year while you held the instrument if you reported the market discount in writing in accordance with Regulations section 1.164-11(c). See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 11. For a taxable covered security, other than a U.S. Treasury obligation, show the amount of premium amortization allocable to the interest payments. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 12. For a U.S. Treasury obligation that is a covered security, show the amount of premium amortization allocable to the interest payments. See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 13. For a taxable or tax-exempt covered security, if you made an election under section 179D to treat the market discount received as a capital gain and you reported your portion of the election in writing in accordance with Regulations section 1.164-11(c), show the market discount that accrued on the debt instrument during the year while you held the instrument if you reported the market discount in writing in accordance with Regulations section 1.164-11(c). See the instructions for Form 1099-DIV for more information. See Form 8921, See the instructions above for a taxable covered security acquired at a premium.

Box 14. Shows CUSIP number(s) for tax-exempt bonds on which tax-exempt interest was paid or the credit bonds on which taxable interest was paid or tax credit was allowed to you during the calendar year. If blank, no CUSIP number was issued for the bonds.

Boxes 15-17. State tax withholding reporting boxes.

Notes: If this form includes amounts belonging to another person(s), you considered a nominee recipient. Complete a Form 1099-INT for each of the other persons showing the amounts allocable to each. File Copy 4 of the form with the IRS. Furnish Copy 3 to each owner. List yourself as the "payer" and the other person(s) as the "recipient." File Form(s) 1099-INT with Form 1096 with the Internal Revenue Service Center for your area. On Form 1096 list yourself as the "payer." A spouse is not required to be a nominee return to show amounts owned by the other spouse.

Future developments: For the latest information about developments related to Form 1099-INT and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099-INT.

Free File Program: Go to www.irs.gov/efile to see if you qualify for no-cost online filing. For preparation, e-filing and direct deposit payment options.

(Continued on Copy 2)



FORM 1099-B – PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS

If you are a “documented” U.S. investor residing in the U.S., you will receive a Form 1099-B for all dispositions of securities in your RESP, RDSP, TFSA and TFSA accounts. If you are a “non-documented” investor residing in the U.S., you will receive this same form for dispositions of securities and withholdings made and remitted to the U.S. Internal Revenue Service (“IRS”) from your non-registered accounts in addition to the accounts mentioned. No Form 1099-B is filed for U.S. investors who are not U.S. residents. The term “documented” refers to proof of U.S. residency or citizenship, usually provided with IRS Form W-9. These forms are used to complete the U.S. income tax return (Form 1040).

IRS TRADING SUMMARY - 20XX

RECIPIENT ID 000000000

FIRST NAME SURNAME
ADDRESS
ADDRESS
ADDRESS

DATE	QUANTITY	SECURITY DESCRIPTION	PRICE	PROCEEDS (GROSS)	COMM	COMV RATE	PROCEEDS (NET)	COMM UNCOVERED	WASH SALE	GAIN/ LOSS	LONG/ SHORT TERM (L/R)
YOUR CANADIAN ACCOUNT X-XXXX-X											
11.14		200- ALTER MHD CORP-NEW	2.71	538.70		0.8926	538.17	Y	0.00	0.00	
		Total Proceeds					538.17				
11.14		128,972- NLS GRW OPP CL /W	27.398	3,533.57		0.8926	3,118.73	Y	0.00	0.00	

OMB - No. 1545-0715

1099B - Substitute Statement - 20XX
Proceeds From Broker & Barter Exchange Transactions

RECIPIENT ID 000000000
PAYER'S FED. ID. No. 000000000

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.....
.....

Date Sold or Disposed (Box 1c)	CUSIP Number	Qty Sold	Proceeds (Box 1d)	Fed Inc Tax Withd (Box 4)	Description (Box 1a)	Date of Acq (Box 1b)	Cost or Other Basis (Box 1e)	Code (Box 1f)	Adjustments (Box 1g)	Loss Not Allowed (Box 7)	Uncovered Security (Box 5)	Basis Reported to IRS (Box 3)	Long/ Short Term L/R (Box 2)
YOUR CANADIAN ACCOUNT X-XXXX-X													
02.18	122902G05	10,000	9,123.00		BDC CIBLE SI T/V 18PV14		0.00		0.00		Y		

Reported to IRS:
() Sales Price (X) Sales Price Less Commissions and Option Premiums



NOTE LÉGALE

You agree to release National Bank of Canada and National Bank Financial Inc., its affiliates, employees, agents, representatives, officers and directors, even in the case of gross negligence or misconduct, from and against all liabilities, claims, losses and/or damages (including legal fees and expenses) and from all proceedings, claims or any other cause of action as to the accuracy of the information herein (as well as in the mentioned documents and statements) and the fiscal impacts resulting from their use.

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