



TMX DATALINX

Tax Breakdown Subscription Service

CDS' Mutual Fund And Limited Partnership Tax Breakdown Subscription Service

CDS' Mutual Fund and Limited Partnership Tax Breakdown subscription service provides tax breakdown information on distributions made by mutual fund trusts, split corporations and limited partnerships for reporting on T3, T5 and T5013 information slips.

The Mutual Fund and Limited Partnership Tax Breakdown subscription service provides CDS Clearing and Depository Services Inc. (CDS®) participants with information on distributions for CDSX® and non-CDSX eligible Canadian issues for each taxation year.

How Can I Receive Information?

CDS compiles information from issuers and provides it to participants in one or more of the following formats:

- **Daily Tax Breakdown File:** The daily tax breakdown file is an email or daily file, accessible through file transfer protocol (FTP), that contains information on distributions paid in the previous taxation year. Participants can use this file to complete their T3, T5 and T5013 information slips.
- **Archived File:** The archived file is an on request file, accessible through FTP, that contains information on distributions for a specific taxation year.
- **Email Notification:** The email notification contains replacement records for distributions made in the previous taxation year. This delivery method is only available to subscribers of the daily tax breakdown or archived file.

What Dividend Information Is Provided?

Dividend payments issued by mutual fund trusts, split corporations and limited partnerships that are eligible for favourable tax treatment, according to Canadian tax legislation introduced in 2007. Eligibility information on dividends issued by public corporations is provided through the Dividend Eligibility Reporting service.

Benefits

- Eliminates need to collect tax breakdown information directly from issuers or manually from public websites
- Access to an accurate, single source of information ensures compliance with tax reporting requirements
- Enhances participants' ability to report income accurately, allowing investors to benefit from favourable tax treatment.

Product Specifications

	Daily Tax Breakdown File	Archived File	Email Notification
Timing	Available between January 1 and December 31 each year	On request	Available between January 1 and December 31 each year
Features	<p>Information on distributions paid in the previous taxation year</p> <p>Breakdown of income from mutual fund and limited partnership companies separates capital distributions from dividends</p> <p>Dividends identified as eligible or ineligible for favourable tax treatment based on federal legislation introduced in 2007</p>	<p>Information on distributions from a specific taxation year</p> <p>Facilitates inquiries about the tax breakdown information from past years</p>	Replacement records for distributions made in the previous taxation year
Delivery And Access	<p>Two delivery methods:</p> <ul style="list-style-type: none"> Field-based text format accessible using FTP is delivered daily Email is delivered only when there is a change or update to the information 	Field-based text format accessible using FTP	<p>Email</p> <p>Only available to subscribers of the daily tax breakdown or archived file</p>
Technical Requirement	<p>Direct network connectivity to CDS and FTP software</p> <p>or</p> <p>Access to Internet</p>	Direct network connectivity to CDS and FTP software	<p>Access to Internet</p> <p>To receive email notifications of additions and changes, subscribers must provide an email address of a department or individual within their organization</p>

For more information and pricing:

NON - CDS PARTICIPANT INQUIRIES FOR CDS

Innovation / TMX Datalinx
datasales@tmx.com

CDS PARTICIPANT & ISSUER INQUIRIES

Client Relationship Managers
cdsrelationshipmgmt@tmx.com

tmxinfoservices.com