



TMX DATALINX

Dividend Eligibility Reporting Service

CDS' Dividend Eligibility Reporting service provides participants with a central point of reference to facilitate the preparation of T5 tax information slips for dividend payments

The Dividend Eligibility Reporting service provides CDS Clearing and Depository Services (CDS®) participants with tax eligibility information on dividends declared by Canadian corporations to facilitate the preparation of T5 tax information slips for their customers. Dividend payments for Canadian issues are reported for each taxation year. The first taxation year reported was 2007.

How Can I Receive Information?

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

- **Monthly File:** The monthly file is a monthly email file containing cumulative eligibility information on dividends for the current taxation year.
- **Archived File:** The archived file is an on-request email file that contains eligibility information on dividends for a specific taxation year.
- **Email Notification:** The daily email notification contains additions and changes to dividend payments made in the previous taxation year.

What Information Is Provided?

Eligibility information on dividends issued by public corporations that are eligible for favourable tax treatment, according to Canadian tax legislation introduced in 2007.

Dividend payments issued by mutual fund trusts, split corporations and limited partnerships is provided through the Mutual Fund and Limited Partnership Tax Breakdown subscription service.

Benefits

- Eliminates need to collect eligibility information on dividends directly from issuers or manually from public websites.
- Access to an accurate, single source of information ensures compliance with tax reporting requirements.
- Accurate T5 information slips enable customers to benefit from favourable tax treatment.

Product Specifications

	Daily Tax Breakdown File	Archived File	Email Notification
Timing	Available on the first business day of each month, contains dividend eligibility information from the first day of the year to the last business day of the previous month	On request	Available between January 2 and April 30 each year
Features	<p>Eligibility data in a file format that allows customers to produce T5 information slips with the appropriate eligibility information</p> <p>Dividends identified as eligible or ineligible or ineligible for favourable tax treatment based on federal legislation introduced in 2007</p>	Eligibility information on dividends from a specific taxation year	Replacement records for distributions made in the previous taxation year
Delivery And Access	Email	Email	Email
	Access to Internet	Access to Internet	Access to Internet
Technical Requirement			To receive email notifications of additions and changes, subscribers must provide an email address of a department or individual within their organization.

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