

Tax Slips: A Quick Reference Guide

Policy Type	Registration of funds	Tax Slip	Reason for tax slip	Minimum amount for tax slip to generate?	When is the tax slip sent?
Segregated Funds	Non-Registered	T3 / Relevé 16	<ul style="list-style-type: none"> A realized gain or loss as a result of a disposition. This occurs when the policyholder sells units of their fund and/or when the underlying investments are sold by the fund manager. Dividends can be declared from stocks in the underlying investments. Interest can be generated in the underlying investments. 	No minimum	Late February
	RRSP	RRSP Contribution Receipt	Deposits made between March and December	No minimum	Late January
			Deposits made within the first 60 days after the end of the tax year		Within 1 week of the deposit
	RRSP	T4RSP / Relevé 2	Surrender (i.e. withdrawals)	No minimum	Late February
	RRIF or LIF	T4RIF / Relevé 2	Surrender (i.e. withdrawals)	No minimum	Late February
	TFSA	None	N/A	N/A	N/A
LIRA	T4RSP / Relevé 2	Unlocking under certain circumstances (financial hardship, small balances, becoming non-resident, shortened life expectancy, etc.)	No minimum	Late February	
Daily Interest Accounts (DIA)	Non-Registered	T5 / Relevé 3	Interest earned	When interest earned is greater than \$50	Late February
Guaranteed Deposit Accounts (GDA)	RRSP	RRSP Contribution Receipt	Deposits made between March and December	No minimum	Late January
			Deposits made within the first 60 days after the end of the tax year		Within 1 week of the deposit
Term Deposit Accounts (TDA)	RRSP	T4RSP / Relevé 2	Surrender (i.e. withdrawals)	No minimum	Late February
	RRIF or LIF	T4RIF / Relevé 2	Surrender (i.e. withdrawals)	No minimum	Late February
	TFSA	None	N/A	N/A	N/A
	LIRA	T4RSP / Relevé 2	Unlocking under certain circumstances (financial hardship, small balances, becoming non-resident, shortened life expectancy, etc.)	No minimum	Late February
Payout Annuities	Non-Registered prescribed tax status	T4A / Relevé 2	Interest earned (based on a level taxation structure)	No minimum	Late February
	Non-Registered non-prescribed tax status	T5 / Relevé 3	Interest earned (based on an accrued taxation structure)	When interest earned is greater than \$50	Late February
	Funds originating from an RRSP or RRIF	T4RSP / Relevé 2	Reporting income from registered funds	No minimum	Late February
	Funds originating from a LIF, LIRA or pension	T4A / Relevé 2	Reporting income from registered funds	No minimum	Late February