

Tax Slips: A quick reference guide

Contract Type	Registration	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 resulting from a disposition. This occurs when the owner 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 March 2 – December 31 (March 1 – December 31 in a leap year)	No minimum	Late January	
			Deposits made within the first 60 days after the end of the tax year		Within 1 week of the deposit	
			T4RSP / Relevé 2	Withdrawals	No minimum	Late February
	FHSA		T4FHSA/Relevé 32	Deposits, withdrawals, transfers	No minimum	Late February
	RRIF or LIF		T4RIF / Relevé 2	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) and Guaranteed Interest Accounts (GIA)	Non-Registered	T5 / Relevé 3	Interest earned	When interest earned is greater than \$50	Late February	
	RRSP	RRSP Contribution Receipt	Deposits made March 2 - December 31 (March 1 – December 31 in a leap year)	No minimum	Late January	
			Deposits made within the first 60 days after the end of the tax year		Within 1 week of the deposit	
			T4RSP / Relevé 2	Withdrawals	No minimum	Late February
	FHSA		T4FHSA/Relevé 32	Deposits, withdrawals, transfers	No minimum	Late February
	RRIF or LIF		T4RIF / Relevé 2	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	
	Initial deposit originated from an RRSP or RRIF	T4RSP / Relevé 2	Reporting income from a registered source	No minimum	Late February	
	Initial deposit originated from a LIF, LIRA or pension	T4A / Relevé 2	Reporting income from a registered source	No minimum	Late February	

® or ™ denotes a trademark of The Equitable Life Insurance Company of Canada.