

Management Companies	Filing Date
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Federal and Provincial	
<ul style="list-style-type: none"> <li>Federal Income Tax; T106 Information Return of Transactions with Related Non-Resident persons; Provincial Income/Capital Tax<sup>8</sup></li> </ul>	
- Returns	6 months after year-end
- T1134 Information Return relating to Foreign Affiliates	15 months after year-end
- T1135 Foreign Income Verification Statement <sup>4</sup>	Same as Income Tax Return
- Balance due	
~ Income tax	Last day of the second month after year-end (3 months after year-end for certain qualifying small businesses), except for Manitoba and Saskatchewan, which require the balance due to be paid within 6 months after year-end.
~ Capital tax	Last day of the second month after year-end (3 months in certain provinces for certain qualifying small businesses), except for Manitoba and Saskatchewan, which require the balance due to be paid within 6 months after year-end.
~ Instalments	Last day of each month, except for Manitoba, which requires quarterly instalments for capital tax above certain thresholds.

Partnerships	Filing Date
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Federal	
<ul style="list-style-type: none"> <li>T5013 Summary – Partnership Information Return</li> </ul>	March 31 or 5 months after year-end <sup>5</sup>
<ul style="list-style-type: none"> <li>T5013 Supplementaries</li> </ul>	March 31 or 5 months after year-end <sup>5</sup>
<ul style="list-style-type: none"> <li>Posting of information concerning distributions and allocations of income, losses and capital</li> </ul>	Public Partnerships – On or before the day that is the earlier of 60 days after the end of the calendar year in which the fiscal period ends; and 4 months after the end of the fiscal period. Public Investment Partnership – On or before the day that is 67 days after the end of the calendar year in which the fiscal period ends.
<ul style="list-style-type: none"> <li>T1135 Foreign Income Verification Statement<sup>4</sup></li> </ul>	Same as Partnership Information Return

Partnerships	Filing Date
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<ul style="list-style-type: none"> <li>T106 Information Return of Non-Arm's Length Transactions with Non-Residents</li> </ul>	Same as Partnership Information Return
<b>Quebec</b>	
<ul style="list-style-type: none"> <li>TP-600-V Quebec Partnership Information Return – for partnerships which carry on business in Quebec or have partners residing in Quebec</li> </ul>	March 31 or 5 months after year-end <sup>5</sup>
<ul style="list-style-type: none"> <li>Releve 15 – for partnership income (loss) allocated to partners</li> </ul>	March 31 or 5 months after year-end <sup>5</sup>

1 Where applicable, the election must be filed with the T3 return. This one-time election applies to all subsequent taxation years until revoked.

2 A return is due for a Trust that discontinues its activity 30 days after discontinuance, though no taxation year-end arises. Certain related forms are also due at this time. Generally, the Canada Revenue Agency and Quebec Ministry of Finance will grant an extension to file upon request.

3 This assumes that the net tax owing by the Trust for the year, or each of the two preceding taxation years, does not exceed \$3,000 (or \$1,800 if the Trust is resident in Quebec at the end of the year).

4 Only required if held foreign property in excess of \$100,000 at any time during the year

5 The due date is March 31 in the calendar year following the calendar year in which the fiscal year ended if all partners are individuals. If all partners are corporations, the filing due date is 5 months after the partnership's fiscal period. For all other partnerships, the due date is the earlier of March 31 after the calendar year in which the fiscal period of the partnership ended; or 5 months after the end of the partnership's fiscal period.

6 The filing date for a Corporation that discontinues its activity or business is 30 days after discontinuance. Generally, the Canada Revenue Agency and Quebec Ministry of Finance will grant an extension upon request.

7 Any remittances or payments of any kind payable by a corporation to the federal government will be considered received only when they are actually received or when transferred through chartered banks on or before the due date.

8 The provinces of Alberta, British Columbia, Newfoundland and Labrador, and Prince Edward Island do not have a general capital tax but do have financial institutions capital taxes, other than Alberta.

## To Learn More

If you would like to find out more about our investment fund practice and how we can help, you can contact one of the following in PricewaterhouseCoopers' Investment Fund Group:

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# Key Dates for the Investment Fund Industry in Canada

## 2008 Update



## Key Dates for the Investment Fund Industry in Canada

### Regulatory Dates for Ontario Registrants

Management Companies	Filing Date
<b>1. Investment Advisers</b>	
Annual audited financial statements	Within 90 days of end of financial year
<b>2. Mutual Fund Dealers</b>	
(a) Annual audited financial statements	Within 90 days of end of financial year
(b) Custodian report	Within 30 days after the filing of the annual financial statements of the mutual fund
(c) Audited Statement C of Form 9	Within 90 days of end of financial year
(d) Compliance report as required by Part 12 of NI 81-102	Within 90 days of end of financial year
(e) Application of renewal of registration (for mutual fund dealers exempt from MFDA membership)	Within 30 days prior to the anniversary date of registration or renewal of registration
(f) MFDA Regardless of MFDA membership, until otherwise notified by notice, mutual fund dealers will continue to file all prescribed regulatory documents with the applicable provincial securities commissions. In addition, MFDA members must file with the MFDA the following:	
- Annual audited financial statements	Two copies to be filed – within 90 days of financial year-end
- Financial report	Monthly – within 20 business days of the month's end
- MFDA Financial Questionnaire and Report Statement of Related Member	Prescribed form, to be filed annually (can be filed using a web-based application) – within 90 days of financial year-end.
<b>3. Investment Counsel/Portfolio Managers (ICPMs)</b>	
(a) Annual audited financial statements	Within 90 days of end of financial year
(b) Audited Statement C of Form 9	Within 90 days of end of financial year
(c) Compliance report as required by Part 12 of NI 81-102	Within 90 days of end of financial year

Mutual Funds	Filing Date
1. Audited annual financial statements	Within 90 days of the end of the financial year (delivery to security holders to be concurrent)
2. Annual Management Report on Fund Performance (MRFP)	Within 90 days of the end of the financial year (delivery to security holders to be concurrent)
3. Semi-annual interim financial statements	Within 60 days of 6-month period commencing immediately following the last financial year. NI 81-106 semi-annual interim financial statement requirements applicable after first NI 81-106 annual financial statement filing.

Mutual Funds	Filing Date
4. Semi-annual Management Report on Fund Performance (MRFP)	Within 60 days of 6-month period commencing immediately following the last financial year. Applicable after first annual MRFP filing.
5. Quarterly Portfolio Disclosure	Posted to website within 60 days of end of First and Third quarterly periods. Remaining quarters captured through MRFP filings.
6. Proxy Voting Records	Posted to website within 60 days of annual period ending June 30. First report due to be posted to the website by August 31, 2006.
7. Compliance report as required by Part 12 of NI 81-102	Within 140 days of the Funds' financial year-end, if no principal distributor, or within 90 days of the financial year-end of the principal Distributor.
8. Refiling of Simplified Prospectus (SP) and Annual Information Form (AIF)	Not later than 12 months after the date of issuance of the receipt of the preliminary SP and AIF or Prospectus, or the date of filing of the last SP and AIF/Prospectus (lapse date).
9. (a) Pro Forma SP and AIF	Not less than 30 days prior to the lapse date
(b) SP and AIF	Within 10 days of the lapse date and receipt to be obtained within 20 days following the lapse date.
(c) AIF (if no current SP)	Within 90 days of Funds financial year-end. Transitional rule of 120 days for first filing after implementation of NI 81-106.
10. Independent Review Committee (IPC) Annual Report to securityholders as required by NI81-107 4.4	No later than the date the investment fund files its annual financial statements, unless it is the IRC's first report to securityholders for which the report must be completed within 120 days of the Funds' first financial year-end.

## Tax Dates

Mutual Fund Trusts	Filing Date
<b>Taxation year-end – Dec. 31/Dec. 15<sup>1</sup></b>	
<b>Federal</b>	
• Trust Information and Income Tax - T3 return	90 days after taxation year-end <sup>2</sup>
- Balance due	Same date
- Instalments	Not applicable <sup>3</sup>
• T3 Summary and Supplementaries	Same as T3
• T184 Calculation of Capital Gains Refund	Same as T3

Mutual Fund Trusts	Filing Date
• Posting of information concerning distributions and allocations of income, losses and capital	Public Trust – 60 days after the end of the taxation year Public Investment Trust – 67 days after the end of the calendar year in which the taxation year ends
• NR4 Summary and Supplementaries	Same as T3
• T5008 Summary and Supplementaries	Last day of February for preceding calendar year
• T3RI Registered Investment Income Tax Return – for trusts which are registered investments at any time in the current or immediately preceding taxation year	Same as T3
• T3F Mutual Fund, Pooled Fund and Investment Corporation Information Return – for trusts which are not registered investments that wish to establish that in the taxation year units of the trust were qualified investments for RRSP, RRIF, DPSP or RESP. (Not required to be filed if T3RI is filed)	Same as T3
• T106 Information Return of Non-Arm's Length Transactions with Non-Residents	Same as T3
<b>Quebec</b>	
• TP-646-V Income Tax Return of a Trust – where trust is resident in Quebec or as a summary for Releve 16	Same as T3
• Releve 16 – for any trust income allocated to a beneficiary residing in Quebec	Same as T3

## Ontario

• T3ON – Ontario tax calculation	Same as T3
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Labour-sponsored Venture Capital Corporations	Filing Date
Federal and provincial income and capital tax returns – see mutual fund corporations	
<b>Special Forms:</b>	
<b>Federal</b>	
- T5006 Summary and Supplementaries for Class A shares issued during the year	March 31 for the preceding year
- T2152 Part X.3 tax return	6 months after year-end
- Any balance due on Part X.3 Tax	2 months after year-end

Mutual Fund Corporations	Filing Date
<b>Federal</b>	
• Federal Income Tax - Returns	6 months after year-end
- Balance due - Part I	Last day of the second month after year-end <sup>7</sup>
- Balance due - Part IV	Last day of the second month after year-end <sup>7</sup>
- Instalments	Last day of each month
• T5 Summary and Supplementaries	Last day of February following the year-end <sup>6</sup>
• NR4 Summary and Supplementaries	March 31 of the following calendar year <sup>6</sup>
• T5008 Summary and Supplementaries	Last day of February following the year-end
• T3RI Registered Investment Income Tax Return – for corporations which are registered investments at any time in the current or immediately preceding taxation year	90 days after taxation year-end
• T3F Mutual Fund, Pooled Fund and Investment Corporation Information Return – for corporations which are not registered investments that wish to establish that in the taxation year shares of the corporation were qualified investments for RRSP, RRIF, DPSP or RESP. (Not required to be filed if T3RI is filed)	90 days after taxation year-end
• T106 Information Return of Non-Arm's Length Transactions with Non-Residents	Same as Income Tax Return
<b>Provincial</b>	
• Corporate income/capital tax <sup>8</sup> - Returns	6 months after year-end
- Balance due ~ Income Tax	Last day of the second month after year-end
- Capital Tax	Last day of the second month after year-end, except for Manitoba and Saskatchewan, which require the balance due to be paid within 6 months after year-end.
- Instalments	Last day of each month, except for Manitoba, which requires quarterly instalments above certain thresholds.