



INVESTMENT DEALERS
ASSOCIATION OF CANADA

bulletin



ASSOCIATION CANADIENNE DES
COURTIERS EN VALEURS MOBILIÈRES

Contact:
Ian Russell
Senior Vice President
Industry Relations & Representation
416-865-3036

For distribution to relevant parties within your firm

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Industry Relations & Representation Ontario Opportunity Bonds Tax Reporting

All investment dealers that sold Series 2003-1 Ontario Opportunity Bonds must collect data pertaining to all purchasers and interest earned or accrued on Ontario Opportunity Bonds, under the authority of the *Ontario Municipal Economic Infrastructure Financing Authority (OMEIFA) Act 2003*, the *Corporations Tax Act* and the *Income Tax Act* (Ontario and Canada). **The data should track new issue purchases as well as any buying and selling occurring throughout the year.**

Please submit the following information to the Minister of Finance, Tax Revenue Division (TRD) for tax reporting purposes:

- Name of each purchaser;
- Address of each purchaser;
- Social Insurance Number of each purchaser;
- Aggregate principal amount of bonds purchased by each purchaser;
- Amount of interest attributable to the bonds held by each purchaser.

The files must be saved on CD-ROM or diskette as .zip files (either pkzip or winzip) and must be in XML format. These are the same format requirements as those required by the Canada Customs and Revenue Agency (CCRA). These data files should be run at the same time that the files for CCRA are run (i.e. early January).

The data files can be sent directly to:

Ministry of Finance
Income Tax Related Program Branch (ITRPB)
33 King Street West, P.O. Box 624
Oshawa, ON L1H 8H8
Attn: Malcolm Yhap

For more information, please contact:

Malcolm Yhap
Telephone: (905) 433-5426
Fax: (905) 436-4471
Email: Malcolm.Yhap@fin.gov.on.ca

Kenneth A. Nason
Association Secretary

TORONTO Suite 1600, 121 King Street West, Toronto, Ontario M5H 3T9 Telephone: (416) 364-6133 Fax: (416) 364-0753
CALGARY Suite 2300, 355 Fourth Avenue S.W., Calgary, Alberta T2P 0J1 Telephone: (403) 262-6393 Fax: (403) 265-4603
HALIFAX Suite 1620, 1791 Barrington Street, Halifax, Nova Scotia B3J 3K9 Telephone: (902) 423-8800 Fax: (902) 423-0629
MONTRÉAL Suite 2802, 1 Place Ville Marie, Montréal, Québec, H3B 4R4 Téléphone: (514) 878-2854 Télécopieur: (514) 878-3860
VANCOUVER Suite 1325, P.O. Box 11614, 650 West Georgia Street, Vancouver, B.C. V6B 4N9 Telephone: (604) 683-6222 Fax: (604) 683-3491