



YOUR T5008 / RELEVÉ 18 STATEMENT OF SECURITIES TRANSACTIONS

If you had any disposition transactions during the year, your tax package includes a T5008/Relevé18, Statement of Securities Transactions, which reports details of security positions that were sold, redeemed or matured during the 2018 tax year. The T5008/Relevé 18 may be of assistance when calculating Capital Gains / Losses for tax purposes. For your convenience, the T5008/Relevé 18 now includes the cost or book value for the security in Box 20.

Please note: The cost or book value amount included in Box 20 on the T5008/RL-18 reflects the information currently available on our system, however you may need to make additional adjustments in computing the adjusted cost base (ACB) when you determine and report your gain or loss for tax purposes. If you use electronic slips from your online Canada Revenue Agency/Revenu Québec account, you may need to manually adjust the ACB in the applicable tax return schedule.

Consideration should be given to circumstances that, if applicable to you, may affect the ACB of a security as determined under detailed rules in the Income Tax Act (Canada). Although not an exhaustive list, the following are some examples of scenarios where Box 20 on the T5008/RL-18 may not accurately report the ACB:

- Where you hold the same securities in more than one non-registered account
- Where you have transferred securities into your account but have not previously provided us with the correct cost of each security
- Where you have previously realized losses that were subject to the superficial loss rules
- Where you have filed any special tax elections, undertaken certain “rollover” transactions (including spousal or estate/trust rollovers) or were subject to certain “deemed disposition” rules in respect of the security
- Certain corporate reorganizations, mergers, spin-offs etc. may have been reported as taxable dispositions/distributions but may have qualified for a deferral of tax consequences (rollover) if you and/or the companies involved filed the appropriate tax elections
- Where you have disposed of units of an income trust, REIT, ETF, mutual fund, limited partnership the reported book value has been adjusted to reflect the applicable portion of any Return of Capital (“ROC”) and phantom (non-cash) distributions received and reported during 2018; however:
 - ROC amounts and phantom distributions for 2018 may not be confirmed until May 2019, after the date that 2018 dispositions are reported to you. The updated information will be included in your T3 slip in March 2019
 - If you held trust, ETF or limited partnership units prior to 2015, the security’s book value may not reflect ROC distributions and/or phantom (reinvested) distributions received and reported prior to such time
- Where you have engaged in short sale transactions, the book value may not be properly reflected if the position has not been fully covered during the year

If box 20 is zero, we may not have sufficient information to report a book value.

Please consult your tax advisor for assistance in computing the ACB of your investments when determining capital gains/losses for tax purposes.

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