



Important Notice
The Depository Trust Company

B #:	0045-13
Date:	January 11, 2013
To:	All Participants
Category:	Dividends / Foreign Tax
From:	Tax Product Management
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Tax Relief – Country: Canada Important Tax Relief Information

DTC Participants should be aware that the Canada Revenue Agency (“CRA”) has updated their website to add more information on forms NR301, NR302 and NR303 which aid payers in determining whether a tax treaty rate can be applied on Canadian source income. The CRA has included additional FAQs regarding the forms which should be completed for specific recipients.

The information can be found on the CRA’s website by clicking on the following link: <http://www.cra-arc.gc.ca/formspubs/frms/nr301-2-3-eng.html>

DTC will continue working closely with the CRA to ensure that TaxReliefSM for Canada continues to operate efficiently for Canadian issuers and investors. If you have questions regarding this notice, please contact Ian DeSacia at ide_sacia@dtcc.com, or 212.855.3448 or Madhuri Ravi at mravi@dtcc.com or 212.855.2761.

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