



B #:	1381-15
Date:	August 26, 2015
To:	All Participants
Category:	Dividends International
From:	Product Management
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief Country: Canada</u> Canadian Special Issues TaxInfo

A new Canadian document is now available that summarizes Canadian securities with special processing requirements. These securities make payments such as Non-Arms length interest, or from issuers that are characterized as Hybrid Entities or REIT/Non-SIFTs for Canadian withholding purposes.

The document is attached and also available in the TaxInfo Canada section of CA Web.

Please review the document and if you have any questions please contact the following:

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This notice summarize securities with special withholding instructions and the amount of notifications that will be provided on upcoming distribution or dividends. Most of the securities have a special instruction screen that notifies holders on how to proceed with their instructions. For certain distributions, additional important notices are published to detail more information about the event.

1. Canadian REITs and Non-SIFT securities – Special Withholding Considerations
2. Securities with Distributions Exempt from Canadian Withholding Tax Under Article XXII(2)
3. Securities with Limited TaxRelief that are subject to Article IV(7)(b)
4. Other Special Distributions

Please note CUSIPs listed on this notice are subject to change from any corporate action or special circumstances that may amend their status.

Important Note: Read Canadian TaxInfo

Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found in TaxInfoSM located in CA Web.

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1. Canadian REITs and Non-SIFT securities – Special Withholding Considerations

Securities held in IRA Accounts and by pensions are not eligible for exemption from Canadian withholding tax on distributions made by the accompanying list of issuers.

Certain Real Estate Investment Trust (“REITs”) and other ‘Income Trusts’ that are not subject to the SIFT rules (see below) require special consideration when making Canadian withholding tax instructions. Only Canadian resident entities and U.S. Charitable Organizations are eligible for the exemption from Canadian withholding tax. In order to receive the exempt rate, participants must enter a tax control number issued by the **Canadian Revenue Agency (“CRA”)** with one of the following:

1. Begins with an 8 or 9 followed by 5 digits which represents a Canadian resident
2. Canadian Registered Charities “CRC001” listed on the CRA website <http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html> with the charity status indicates ‘registered’
3. A tax control number that begins with a 1 followed by 5 digits which denotes a U.S. charitable organization.

Please refer to Appendix 1 for a list of Canadian securities that are DTC eligible which have been identified as REITs and other Income Trusts which are not subject to the SIFT rules. This list will be periodically updated and subject to change without notice. DTC will continue to alert you prior to making tax instructions via Special Instructions message in CA Web on Canadian securities that are subject to special withholding considerations.

For more information on the SIFT rules, please refer to the Canada Revenue Agency website at <http://www.cra-arc.gc.ca/>.

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2. Securities with Distributions Exempt from Canadian Withholding Tax Under Article XXII(2)

Trust distributions not subject to SIFT rules that are derived from sources outside of Canada may be exempt from Canadian withholding tax under Article XXII(2) of the Canada-United States Tax Convention (1980) ("Treaty") when made to any Unit holder who is:

- (i) a non-resident of Canada for tax purposes;
- (ii) a "resident" of the United States for the purposes of the Treaty; and
- (iii) a "qualifying person" for the purposes of the Treaty, so as to be entitled to benefits thereunder, at a 0% rate.

Please refer to Canada TaxInfo for a definition of U.S. Residents.

Participants making an instruction at the exempt rate for Unit holders whom meet these three requirements will be prompted to enter a Tax Exempt Control number which, for this distribution only, should be entered as 999999.

- Please view Appendix 2 for the list of securities.

3. Securities with Limited Tax Relief that are subject to Article IV(7)(b)

On income distributions from entities classified as a hybrid entity under the Canada – US Treaty, US holders are subject to the 25% withholding rate based on Article IV(7)(b) of the Treaty.

“Eligible Canadian Residents” – 0%

“Eligible Canadian Residents”, as defined in Canada TaxInfo, are eligible to elect at the 0% withholding rate. When electing the 0% rate of withholding, eligible Canadian residents are required to provide a CRA identification number beginning with an 8, 9, or Canadian Registered Charities with the identifier “CRC001” if the charity is listed on the CRA website <http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html> with the charity status indicates ‘registered.’

Non “Eligible Canadian Residents” – 25%

Non “Eligible Canadian Residents” as defined in Canada TaxInfo, will only be allowed to elect at the 25% tax withholding rate.

- Please view Appendix 3 for the list of securities.

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4. Other Special Distributions

These securities have distributions that generally contain income from various sources and different classifications. A DTC important notice will be published with a breakdown of the different income types after the issuer provides their breakdown to DTC. It is generally received after the record date. Therefore, the CA Web instruction window will not be available until the notice is published.

The securities listed in this appendix may contain the following income payment:

Non-Arm's Length Interest – These interest payments are subject to Unfavorable 25% Canadian withholding tax unless holders represent one of the following beneficial owner categories:

- Only the following beneficial owners are eligible for the Exempt 0% rate on the non-arm's length interest:
 - U.S. Residents as defined in Canadian TaxInfo.
 - Eligible Canadian Residents as defined in Canadian TaxInfo.

Participants making an instruction at the exempt rate for holders whom meet these requirements will be prompted to enter a Tax Exempt Control number which, for non-arm's length interest distributions only, should be entered as 999999.

By electing the Exempt 0% tax rate, the Participant of DTC agrees to the Legal Conditions for the use of DTC CA Web TaxRelief section of Canadian TaxInfo.

- Please view Appendix 4 for the list of securities.

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Appendix 1 – REITS and non-SIFTs

CUSIP	Security Description	Security Type
00506E108	ACTIVEnergy Income Fund	Non-SIFT
136924107	Canadian Resources Income Trust	Non-SIFT
13780R109	Canoe EIT Income Fund	Non-SIFT
29270B206	Energy Income Fund	Non-SIFT
45408M104	Index Plus Income Fund	Non-SIFT
46428D108	iShares 60 S&P/TSX 60 Index Fund	Non-SIFT
46428L100	iShares MSCI EAFE Index Fund	Non-SIFT
46428M108	iShares S&P/TSX Global Gold Index Fund	Non-SIFT
46430J101	iShares Core S&P/TSX Capped Composite Index	Non-SIFT
46430T109	iShares Canadian Dex Universe Bond Index Fund	Non-SIFT
46431A109	iShares DEX Short Term Bond Index Fund	Non-SIFT
46431B107	iShares S&P/TSX Capped Financials Index Fund	Non-SIFT
46431D103	iShares S&P TSX Capped REIT Index Fund	Non-SIFT
46431E101	iShares S&P/TSX Capped Materials Index	Non-SIFT
46431F108	iShares Diversified Monthly Income Fund	Non-SIFT
60446Q108	Mint Income Fund	Non-SIFT
74048F105	Premier Canadian Income Fund Trust	Non-SIFT
895947109	Triax Diversified Hi-Yield Trust Fund	Non-SIFT
46428N106	iShares S&P/TSX Capped Information Tech Index Fund	Non-SIFT
019456102	Allied Properties Real Estate Investment Trust	REIT
096631106	Broadwalk Real Estate Investment Trust	REIT
112823109	Brookfield Canada Office Properties	REIT
131253205	Calloway Real Estate Investment Trust	REIT
13650J104	Canadian Real Estate Investment Trust	REIT
199910100	Cominar Real Estate Investment Trust	REIT
227107109	Crombie Real Estate Investment Trust	REIT
46071W205	Interrent Real Estate Investment Trust	REIT
617914106	Morguard Real Estate Investment Trust	REIT
761298108	Retrocom Real Estate Investment Trust	REIT
766910103	RioCan Real Estate Investment Trust	REIT
134921105	Canadian Apartment Properties Real Estate Investment Trust	REIT

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Appendix 2 – Article XXII(2)

CUSIP	Name	Comments
04014G308	Argent Energy Trust	Please view CA Web Special Instructions prior to processing.
59934P101	Milestone Apartments Real Estate Investment Trust	
16387P103	Chemtrade Logistics Income Fund	This will have two CA Web instructions with Non-SIFT (US Exemption) and SIFT distributions. Please view CA Web Special Instructions and comments to differentiate between the two.

Appendix 3 – Article IV(7)(b)

CUSIP	Name	Comments
387437114	Granite Real Estate Investment Trust Granite REIT Inc – Stapled Units	Please view CA Web Special Instructions prior to processing.
16141A103	Chartwell Retirement Residences	
76090H103	Restaurant Brands International LP	
404428203	H&R Real Estate Investment Trust H&R Finance Trust – Stapled Units	This will have two CA Web instructions with a REIT and Hybrid distribution. Please view CA Web Special Instructions and CA Web Comments to differentiate between the two prior to processing.

Appendix 4 - Other

CUSIP	Name	Comments
G16252101	Brookfield Infrastructure Partners L.P. (BIP)	Please review important notice prior to processing. Important Notice will be available upon receipt of the issuer's breakdown. Please allow one to two weeks after record date for this to be processed.
G16258108	Brookfield Renewable Energy Partners LP (BEP)	
G16249107	Brookfield Property Partners L.P. (BPY)	