

## 2015 TAX TABLE

Investment Type	Forms	CRA Filing date	Frequency
Mortgage Investments	T5	February 28	Annual
Income Funds and WIGI Series Notes	T5	February 28	Annual
LP - US Land	T5013	March 31	Annual
LP - CAN Land	T5013	March 31	Annual
LP - US Land	1042 - S	March 15	Annual (if there was rental income)
Red Rock LLC (US Syndication)	K - 1	March 15	Annual
LP - US Land (Canadian Syndications owning US Land)	K - 1	March 15	In year of land sale
Pubco/ Investment Corporation	T5 - Sent to Trust Company for Registered Investment T5 - To Client for Cash Investment	February 28	In year of distribution following land sale
Debt Offering (All repayments of debt)	T5008	February 28	When debt repaid
Sales of Shares (Dissolution)	T5008	February 28	When shares redeemed
UDI Individual/Corporation Resident	Exit Closing Package (Client files their own tax return)	None	In year of land sale
UDI Non-Resident Rental Income	NR4	On request	Annual
UDI Non-Resident Land Sale	T2068 (Clearance Certificate received from CRA)	When received from CRA/Final Exit Closing Package	In year of land sale
Evanston (Panorama)	Letter Summarizing Net Income Allocation	April 15	Annual