



STATEMENT OF DEFERRED SECURITY OPTIONS BENEFITS

Complete this form to keep track of the security options benefits you have deferred as a result of exercising a security option after February 27, 2000, to acquire eligible securities as a result of your employment. Eligible securities are common shares of a class listed on a designated stock exchange in or outside Canada and units of mutual fund trusts.

Under proposed changes:

- If you exercised an option and bought eligible securities **after** 4:00 p.m. EST on March 4, 2010, you cannot elect to defer the security option benefits resulting from such transactions.
- If before the year 2015, you dispose of shares for which you previously elected to defer the security option benefits, you can elect for special tax relief from the liability resulting from such dispositions. For more information, see Form RC310, *Election for Special Relief for Tax Deferral Election on Employee Security Options*, or Guide T4037, *Capital Gains*, or go to www.cra.gc.ca/capitalgains.

The deferred benefits have to be included in your employment income for the year in which you dispose of the security, become a non-resident, or die.

You have to file this form with your tax return each year that you have an outstanding balance of deferred security options benefits, whether or not you have deferred any security options benefits in the year or disposed of any securities in the year relating to a security option benefit that was previously deferred.

Opening balance of deferred security options benefits (from your previous year's notice of assessment or notice of reassessment)			1
Security options benefits deferred in the year (from box 53 of all T4 slips)	6520 +		2
Add lines 1 and 2.	=		3
Benefits that can no longer be deferred: enter this amount on line 101 of your return.	6521 -		4
Note: To claim your "security options deduction" on this amount, see line 249 in your <i>General Income Tax and Benefit Guide</i> .			
Closing balance of deferred security options benefits: line 3 minus line 4	6522 =		5

If the amount on line 5 is more than "0", we will show it on your notice of assessment.

Privacy Act, Personal Information Bank number CRA PPU 005



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