



## APPENDIX D - SHARE COMPENSATION WORKSHEET

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### Stock Options or RSU

If you exercised stock options OR had RSUs vest in the year OR held shares acquired under either type of agreement at any point in the year, please provide the following:

- Statement of account from Solium/Shareworks or other brokerage covering activity from the grant date of your first award to the current date<sup>1</sup>
- Statement of account for any other brokerage that held shares derived from your equity plan in the year.
- T5008 tax slip. For the Solium/Shareworks portal, this can be found in the "tax" section
- Summary of any employee equity plan shares donated to charity in the year, including the date of the donation and the type of shares donated.<sup>2</sup>

### PRE-IPO EMPLOYEES

If you were granted stock options while your employer was a Canadian-controlled private corporation AND you, at any point in the year, held shares resulting from an exercise of those options, please send us all of the following that apply:

- Summary of employee equity plan shares sold in the year, including your selling price, the date of sale, and any associated transaction costs.
- T4 tax slip from your employer.<sup>3</sup>

### MOBILE EMPLOYEES

You are a mobile employee if you worked in a foreign country at any time between the grant date of an outstanding equity award and the end of the year OR you have not received an equity award, but worked in a foreign country at any point in the year.

- All foreign tax slips, including W-2 and 1099 slips for US employees.
- Contact information for your foreign accountant and permission to discuss your file with them.<sup>4</sup>

**Name:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

- Employee statements showing your employment income on a per-country basis (if applicable).<sup>5</sup>
- A copy of your foreign tax return and notice of assessment, if available.
- A summary of the workdays that you spent in each foreign country, including days after the end of the year.<sup>6</sup>

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<sup>1</sup> You can access the Shareworks report by following the instructions at the attached URL: <https://tinyurl.com/s7s2b99u>. If you receive an error message when trying to run the report, enter a later start date for the report.

<sup>2</sup> Shares acquired under a stock option agreement have different tax attributes from shares acquired under a RSU agreement, so it is important to communicate how you acquired the share(s) that you donated. Please contact us if you are contemplating a large donation, as there may be tax planning opportunities available.

<sup>3</sup> You should receive this slip, even if you have ceased to be an employee of the corporation.

<sup>4</sup> If you are a mobile employee in receipt of equity awards, we strongly recommend engaging an accountant in the relevant jurisdiction. Hendry Warren may be able to provide a referral to an accountant in another jurisdiction if required.

<sup>5</sup> In some cases, employers engage accountants to prepare statements that summarize the foreign and domestic tax implications of your equity. These statements can be found in the Solium/Shareworks portal.

<sup>6</sup> Please do not include personal travel.

**Hendry Warren LLP**

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