

PERSONAL TAX CHECKLIST FOR SHOPIFY EMPLOYEES

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 covering activity from the grant date of your first award to the current date. ¹
- Statement of account for any other brokerage that held Shopify shares on your behalf at any point in the year.
- T5008 slip from the "tax" section of the Solium/Shareworks portal.
- Summary of any Shopify shares donated to charity in the year, including the date of the donation and the type of shares donated. ²

PRE-2016 EMPLOYEES

If you worked at Shopify before **May 21, 2015** AND were granted stock options before this date AND you, at any point in the year, held Shopify shares resulting from an exercise of those options, please send us all of the following that apply:

- Summary of Shopify shares sold in the year, including your selling price, the date of sale, and any associated transaction costs.
- T4 tax slip from Shopify. ³

MOBILE EMPLOYEES

You are a mobile employee if you worked for Shopify 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 for Shopify 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. ⁴
NAME:
EMAIL:
PHONE:
- Employee statements prepared by Deloitte (if applicable). ⁵
- 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. ⁶

FOOTNOTES

- ¹ You can access the 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 May 21, 2015 as the start date of the report.
- ² 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.
- ³ You will receive this slip, even if you are no longer an employee of Shopify.
- ⁴ 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.
- ⁵ In some cases, Shopify engages Deloitte to prepare statements that summarize the foreign and domestic tax implications of your equity. These statements can be found in the Solium/Shareworks portal.
- ⁶ Please do not include personal travel.

HENDRY WARREN HAS EXTENSIVE EXPERIENCE WORKING WITH SHOPIFY EMPLOYEES.

IF YOU THINK THIS DOCUMENT WOULD BE HELPFUL TO ONE OF YOUR COLLEAGUES, PLEASE FEEL FREE TO SHARE IT!

**HENDRY WARREN CHARTERED PROFESSIONAL ACCOUNTANTS | 881 LADY ELLEN PLACE, SUITE 200, OTTAWA ON,
K1Z 5L3 E: INFO@HWLLP.CA | T: (613) 235-2000 | W: HWLLP.CA**