



### The First 60-Day cut off dates for contributions

received between February 29th and March 5, 2012 inclusive

Particulars	First 60-Day Contribution Receipts (Y/N)	Remarks	Company
<b>Client Cheques:</b> Dated February 29th or earlier	Yes	Cheques must be received by MRS <b>no later than March 5.</b>	MRS Inc, MRS SSI & MRS CC
<b>Client Cheques:</b> Dated March 1st or later	No	Clients will receive a <b>Rest of Year 2012 receipt.</b>	MRS Inc, MRS SSI & MRS CC
<b>Dealer Cheques:</b> Dated up to March 5th	Yes	Cheques must be received by MRS no later than March 5th. We will issue First 60-Day Tax receipts unless otherwise specified by the Dealer.	MRS Inc, MRS SSI & MRS CC
<b>Wire-Orders:</b> Placed between 12:01am March 1st to 4:00pm on March 5, 2012	Yes	<ul style="list-style-type: none"> <li>* We will issue First 60-day Tax receipts for all dealer settled wire-orders, unless specified otherwise by Letter of Direction (LOD) from the dealer.</li> <li>* Wire-Orders placed <b>after 4 p.m. on March 5th</b> will be considered Rest of Year contributions.</li> </ul>	MRS Inc, MRS SSI & MRS CC
<b>Transfers-In:</b> from Non-Registered Accounts	Yes	<ul style="list-style-type: none"> <li>* <b>Transfer requests must be dated prior to February 29th</b> and received by March 5th.</li> <li>* The receipt will be issued for the gross amount of the transfer as received.</li> <li>* <b>Transfers in units are given the unit price as of the date of transfer.</b> The receipt will reflect this corresponding amount.</li> </ul>	MRS Inc, MRS SSI & MRS CC
<b>Dealer Move Money Deposits:</b> made by midnight, March 5th	Yes	MRS will issue First 60-Day contribution receipts unless otherwise specified by the Dealer.	MRS Inc, MRS SSI & MRS CC
<b>Investor Move Money Deposits:</b> made by midnight, February 29th	Yes	Deposits must be made by midnight, February 29th in order to receive a 1st 60 day contribution receipt.	MRS Inc, MRS SSI & MRS CC
<b>Move Money Groups (MMG)</b> made by midnight, February 29th	Yes	Online submissions by the employer must be made by midnight, February 29th in order to receive a 1st 60 day contribution receipt.	MRS Inc, MRS SSI & MRS CC
<b>All Contribution Receipts:</b> Received After March 5th	No	<ul style="list-style-type: none"> <li>* The decision will be based upon whether the reason given falls within the criteria published in the IFIC Best Practices Guidelines.</li> <li>* There must be proof of intent such as a rejected wire-order at the fund company.</li> <li>* To be eligible for a First 60-Day tax receipt or LSIF tax credit, a letter of indemnity (LOI) is required explaining the circumstance.</li> <li>* Although MRS will process the LOI, the decision whether or not to release a LSIF tax credit <b>is up to the fund company.</b></li> </ul>	MRS Inc, MRS SSI & MRS CC