

# Digital-Plus Buffer Note

## Linked to SPX (S&P 500 Index)

<b>New Category</b>	Investment in Private Company
<b>Investment Manager</b>	Digital-Plus
<b>Fund Status</b>	
<b>Archive</b>	Yes
<b>Custodian</b>	Citi Bank Canada
<b>Jurisdiction</b>	USA
	Yes
<b>T1135 Reporting</b>	Section: Category 3 - Indebtedness owed by a non-resident
<b>Currency</b>	USD
<b>Tax Slip</b>	Per Citi Bank statement
<b>Receiver of Tax Receipt</b>	RFO
<b>Tax Slips Expected</b>	
<b>Statements Expected</b>	Monthly
<b>Accounting Treatment</b>	This was fully redeemed in March 2015. The treatment is a capital gain of the amount received.
<b>Tax Memo/ Tax Treatment</b>	This was fully redeemed in March 2015. The treatment is a capital gain of the amount received. Ensure the proper foreign exchange is applied to the capital gain
<b>US Tax Return Required</b>	No

Type	S&P Note
Nature of Investment	Linked to SPX (S&P 500 Index)
Notes	

---

Revision #4  
Created 26 May 2023 20:17:47 by Alexandra Manocchio  
Updated 11 July 2023 21:13:17 by Alexandra Manocchio