

# SPDR Gold Trust

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<b>New Category</b>	Publicly Traded
<b>Investment Manager</b>	Standard & Poors
<b>Fund Status</b>	
<b>Archive</b>	No
<b>Custodian</b>	Any brokerage account
<b>Jurisdiction</b>	Held at a discount broker (brokerage account & Client is able to make transactions) USA
<b>T1135 Reporting</b>	Yes
<b>Currency</b>	USD
<b>Tax Slip</b>	T Slips (T3/T5) - it's a US exchange traded fund (doesn't pay dividend just holds gold) Please note realized gain/loss reports will also need to be requested in order to ensure all transactions are captured. T slips provide data at the fund level but if a client triggers a sale or purchase it would not be captured in the T slip
<b>Receiver of Tax Receipt</b>	RFO / Client
<b>Tax Slips Expected</b>	February/March
<b>Statements Expected</b>	Monthly
<b>Accounting Treatment</b>	Per T Slip. Put to deferred income and reallocate per T slip
<b>Tax Memo/ Tax Treatment</b>	Per T Slip
<b>US Tax Return Required</b>	No
<b>Type</b>	US Investment Trust/Exchange Traded Fund

**Nature  
of Investment**

US Dollar denominated Gold ETF position. SPDR Gold Trust (the Trust) is an investment trust. The Trust holds gold and issues shares (Shares) (in minimum blocks of 100,000 Shares, also referred to as Baskets) in exchange for deposits of gold and distributes gold in connection with redemption of Baskets. The investment objective of the Trust is for the Shares to reflect the performance of the price of gold bullion. The shares are designed to provide investors with a way to invest in gold

**Notes**