

BMO ETF 2013 Tax Parameters

BMO ETF	Total Distribution Per Unit	Canadian Dividend		Interest Income	Foreign Non-Business Income	Foreign Taxes	Return of Capital*	Capital Gains
		Ineligible	Eligible					
FIXED INCOME								
Broad Market								
BMO Aggregate Bond Index ETF (ZAG)	0.548000	-	-	0.523156	-	-	0.024844	-
BMO Ultra Short-Term Bond ETF (ZST) ¹	0.615000	-	-	0.611854	-	-	0.003146	-
Government Sector								
BMO Short Federal Bond Index ETF (ZFS)	0.342000	-	-	0.340381	-	-	0.001619	-
BMO Mid Federal Bond Index ETF (ZFM)	0.471000	-	-	0.464959	-	-	0.006041	-
BMO Long Federal Bond Index ETF (ZFL)	0.591000	-	-	0.589930	-	-	0.001070	-
BMO Real Return Bond Index ETF (ZRR)	0.420000	-	-	0.420000	-	-	-	-
BMO Short Provincial Bond Index ETF (ZPS)	0.507000	-	-	0.468623	-	-	0.038377	-
BMO Mid Provincial Bond Index ETF (ZMP)	0.397000	-	-	0.330414	-	-	0.066586	-
BMO Long Provincial Bond Index ETF (ZPL)	0.436000	-	-	0.373223	-	-	0.062777	-
Corporate Sector								
BMO Short Corporate Bond Index ETF (ZCS)	0.483000	-	-	0.477503	-	-	0.005497	-
BMO Mid Corporate Bond Index ETF (ZCM)	0.670000	-	-	0.635604	-	-	0.027388	0.007008
BMO Long Corporate Bond Index ETF (ZLC)	0.797000	-	-	0.792076	-	-	0.004924	-
BMO Mid-Term US IG Corporate Bond Index ETF (ZIC)	0.432910	-	-	0.003446	0.381080	(0.000029)	0.026503	0.021910
BMO Mid-Term US IG Corporate Bond Index ETF USD Units (ZIC.U)	0.463395	-	-	0.004843	0.400134	(0.000312)	0.028396	0.030334
BMO Mid-Term US IG Corporate Bond Hedged to CAD Index ETF (ZMU)	0.420000	-	-	0.003547	0.375320	(0.000028)	0.041161	-
BMO High Yield US Corporate Bond Hedged to CAD Index ETF (ZHY)	1.049000	-	-	0.046112	0.999111	(0.004398)	0.008175	-
Target Maturity								
BMO 2015 Corporate Bond Target Maturity ETF (ZXB)	0.520947	-	-	0.487505	-	-	0.016482	0.016960
BMO 2020 Corporate Bond Target Maturity ETF (ZXC)	0.698580	-	-	0.644071	-	-	0.028216	0.026293
BMO 2025 Corporate Bond Target Maturity ETF (ZXD)	0.701000	-	-	0.672169	-	-	0.028831	-
Emerging Markets								
BMO Emerging Markets Bond Hedged to CAD Index ETF (ZEF)	0.830000	-	-	0.000062	0.824252	-	0.005686	-
EQUITY								
Preferred Equity								
BMO S&P/TSX Laddered Preferred Share Index ETF (ZPR)	0.641000	-	0.485990	-	-	-	0.155010	-
Specialty Income								
BMO Monthly Income ETF (ZMI)	0.735275	0.000626	0.208313	0.185175	0.234081	(0.004690)	0.063968	0.047802
BMO Covered Call Utilities ETF (ZWU)	0.886000	0.002998	0.553205	-	-	-	0.329797	-
BMO Covered Call Canadian Banks ETF (ZWB)	0.840000	-	0.477510	-	-	-	0.362490	-
BMO Covered Call Dow Jones Industrial Average Hedged to CAD ETF (ZWA)	0.876000	-	-	0.000328	0.300193	(0.061201)	0.636680	-
Canadian Market								
BMO S&P/TSX Capped Composite Index ETF (ZCN)	0.583188	0.001660	0.510766	-	-	-	0.012677	0.058085
BMO Canadian Dividend ETF (ZDV)	0.832000	0.000911	0.725097	-	-	-	0.105992	-
BMO Low Volatility Canadian Equity ETF (ZLB)	0.752144	0.002070	0.351795	-	-	-	0.040479	0.357800

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US Market								
BMO S&P 500 Index ETF (ZSP)	0.330000	-	-	0.000038	0.303971	(0.044991)	0.070982	-
BMO S&P 500 Index ETF USD Units (ZSP.U)	0.322000	-	-	0.000029	0.347572	(0.048367)	0.022766	-
BMO S&P 500 Hedged to CAD Index ETF (ZUE)	0.480000	-	-	0.002330	0.481891	(0.073856)	0.069635	-
BMO Dow Jones Industrial Average Hedged to CAD Index ETF (ZD)	0.500000	-	-	0.000930	0.553492	(0.091813)	0.037391	-
BMO US Dividend ETF (ZDY)	0.396892	-	-	0.000097	0.327190	(0.048874)	0.040589	0.077890
BMO US Dividend ETF USD Units (ZDY.U)	0.409057	-	-	0.000089	0.339819	(0.051113)	0.034645	0.085617
BMO US Dividend Hedged to CAD ETF (ZUD)	0.372000	-	-	0.000297	0.336576	(0.050682)	0.085809	-
BMO Low Volatility US Equity ETF (ZLU)	0.297382	-	-	0.000099	0.266778	(0.034471)	0.012594	0.052382
BMO Low Volatility US Equity ETF USD Units (ZLU.U)	0.461519	-	-	0.000127	0.394937	(0.047485)	0.012622	0.101318
Global/Emerging Markets								
BMO MSCI EAFE Hedged to CAD Index ETF (ZDM)	0.420000	-	-	0.003615	0.355475	(0.041365)	0.102275	-
BMO MSCI Emerging Markets Index ETF (ZEM)	0.335000	-	-	0.003486	0.358266	(0.050222)	0.023470	-
BMO China Equity Index ETF (ZCH)	0.125000	-	-	0.008223	0.127392	(0.020805)	0.010190	-
BMO India Equity Index ETF (ZID)	0.075000	-	-	0.001507	0.063468	(0.001163)	0.011188	-
Canadian Sector								
BMO S&P/TSX Equal Weight Banks Index ETF (ZEB)	0.681987	-	0.629657	-	-	-	0.038343	0.013987
BMO Equal Weight Utilities Index ETF (ZUT)	0.753000	-	0.733475	-	-	-	0.019525	-
BMO Equal Weight REITs Index ETF (ZRE)	0.972000	-	0.020933	0.287582	-	-	0.244493	0.418992
BMO S&P/TSX Equal Weight Industrials Index ETF (ZIN)	0.890960	-	0.404014	-	-	-	0.015986	0.470960
BMO S&P/TSX Equal Weight Oil & Gas Index ETF (ZEO)	0.498000	0.003921	0.459498	-	-	-	0.034581	-
US Sector								
BMO Nasdaq 100 Equity Hedged to CAD Index ETF (ZQQ)	0.265000	-	-	0.002120	0.308542	(0.057782)	0.012120	-
BMO Equal Weight US Health Care Hedged to CAD Index ETF (ZUH)	0.115000	-	-	0.001726	0.118334	(0.020262)	0.015202	-
BMO Equal Weight US Banks Hedged to CAD Index ETF (ZUB)	0.230000	-	-	0.000539	0.230064	(0.041337)	0.040734	-
Global Sector								
BMO Global Infrastructure Index ETF (ZGI)	0.641536	0.008196	0.158578	0.002369	0.410856	(0.061857)	0.020216	0.103178
BMO S&P/TSX Equal Weight Global Base Metals Hedged to CAD Index ETF (ZMT)	0.135000	-	0.038569	0.052629	0.057457	(0.021127)	0.007472	-
BMO S&P/TSX Equal Weight Global Gold Index ETF (ZGD)	0.070000	-	0.046817	-	-	-	0.023183	-
Small Cap Sector								
BMO Junior Gold Index ETF (ZJG)	-	-	-	-	-	-	-	-
BMO Junior Oil Index ETF (ZJO)	0.385000	-	0.262692	0.021159	0.136662	(0.053051)	0.017538	-
BMO Junior Gas Index ETF (ZJN)	0.040000	-	0.032156	-	-	-	0.007844	-
COMMODITIES								
Global Sector								
BMO Energy Commodities Index ETF (ZCE)	0.648501	-	-	0.120631	0.358830	-	-	0.169040
BMO Agriculture Commodities Index ETF (ZCA)	-	-	-	-	-	-	-	-
BMO Base Metals Commodities Index ETF (ZCB)	-	-	-	-	-	-	-	-
BMO Precious Metals Commodities Index ETF (ZCP)	-	-	-	-	-	-	-	-

* Return of Capital (ROC) is the portion of the distribution which is not accounted for in the other taxable categories. ROC is not immediately taxable, however it reduces the adjusted cost base. When the investment is sold, the lower cost base results in a higher capital gain, or lower capital loss.

¹ The BMO 2013 Corporate Bond Target Maturity ETF (ZXA) was reconstituted into the BMO Ultra Short-Term Bond ETF (ZST) in January 2014.

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