

# 2014 Tax Information for Canadian Residents

The following information is intended to assist a holder of common shares of Keyera Corp. ("Keyera") who in 2014, for the purposes of the Income Tax Act (Canada) and any applicable income tax treaty, was a resident of Canada and who held the common shares as capital property. Shareholders are encouraged to seek advice from a qualified tax advisor with respect to the tax treatment of dividends received from Keyera in their particular situation.

Dividends declared in 2014 totaled \$2.52, of which 100% was **taxable dividend income**.

<b>Record Date</b>	<b>Payment Date</b>	<b>Taxable Dividend Income<sup>1</sup> (Cdn\$)</b>
January 22, 2014	February 18, 2014	\$0.20
February 25, 2014	March 17, 2014	\$0.20
March 24, 2014	April 15, 2014	\$0.20
April 23, 2014	May 15, 2014	\$0.20
May 23, 2014	June 16, 2014	\$0.215
June 23, 2014	July 15, 2014	\$0.215
July 22, 2014	August 15, 2014	\$0.215
August 22, 2014	September 15, 2014	\$0.215
September 22, 2014	October 15, 2014	\$0.215
October 22, 2014	November 17, 2014	\$0.215
November 24, 2014	December 15, 2014	\$0.215
December 22, 2014	January 15, 2015	\$0.215
	<b>Total per common share</b>	<b>\$2.52</b>

<sup>1</sup> Represents actual dividend amount before dividend gross up.

This table does not reflect any additional benefits received by Shareholders enrolled in Keyera's Premium Dividend™ and Dividend Reinvestment Plan (the "Plan"). Shareholders who were enrolled in that Plan in 2014 are responsible for any taxes that may be associated with its operation. For further information on the Canadian income tax considerations associated with the Plan, Shareholders may refer to the Plan text, which is available at [www.keyera.com](http://www.keyera.com). Shareholders are cautioned, however, that this information is not intended as legal or tax advice and Shareholders are urged to consult their own tax advisors for advise on their particular tax position.

## **Shares held outside of an RRSP, RRIF, DPSP or RESP**

Shareholders holding their shares outside of an RRSP, RRIF, DPSP or RESP will receive a T5 Statement of Investment Income (T5) slip from their stockbroker by March 31 of the following year. Shareholders are required to include the amounts indicated on their T5 slip on their income tax returns.

## **Shares held within an RRSP, RRIF, DPSP or RESP**

Shareholders holding their shares within an RRSP, RRIF, DPSP or RESP are not required to report any of the amounts shown in the table above on their 2014 Income Tax Returns.