

**FORMER SHAREHOLDERS OF BELL ALIANT INC.  
TAX ELECTION MANUAL QUESTIONNAIRE**

Any personal information you submit to BCE Inc. on the Manual Questionnaire will be used solely for the purposes of your Tax Election form and any subsequent enquiries or proceedings, and you consent to our collection and use of your personal information for such purposes. Your personal information will not be used to market any goods or services to you.

This Tax Election Questionnaire is not applicable and should not be completed if your BCE shares are held in a TFSA or RRSP, or if you hold preferred shares<sup>1</sup>. Please consult your tax advisor.

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Please select the date range during which you validly tendered your Bell Aliant common shares to the BCE Offer:

- Up to and including September 19, 2014, with take up and payment by BCE on September 24, 2014
- September 20 to September 29, 2014, with take up and payment by BCE on September 30, 2014
- September 30 to October 2, 2014, with take up and payment by BCE on October 7, 2014
- My shares were acquired by BCE after October 2, 2014 through the compulsory acquisition

**PART I : Identification**

*(please print clearly)*

<b>1</b>	<b>Name of Former Bell Aliant Shareholder</b>			
<b>2</b>	<b>Type of Former Bell Aliant Shareholder</b>	<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership	
		<input type="checkbox"/> Corporation	<input type="checkbox"/> Trust	
	2(a) Is the Former Bell Aliant Shareholder a non-resident of Canada for tax purposes?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	2(b) If the Former Bell Aliant Shareholder is a partnership, are any partners non-residents of Canada?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>3</b>	<b>Social Insurance Number, Business Number, Trust Account Number or Partnership Number of Former Bell Aliant Shareholder</b>			
<b>4</b>	<b>Address of Former Bell Aliant Shareholder</b>			
	Number and street			
	City, Province / State			
	Postal / ZIP code			

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<sup>1</sup> For more information concerning the tendering of your preferred shares, please see the BCE Preferred Share Exchange Offer Circular (August 14, 2014).

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**5 Taxation year of Former Bell Aliant Shareholder** [ Y Y Y Y M M D D ] to [ Y Y Y Y M M D D ]

**6 Tax Services Office of Former Bell Aliant Shareholder** [REDACTED]

**7 Contact information**

Title of Contact Person [REDACTED] (Mr., Mrs., Ms., etc.)

Name of Contact Person c/o [REDACTED]

Telephone ( [REDACTED] ) - [REDACTED]

Facsimile ( [REDACTED] ) - [REDACTED]

Email [REDACTED]

Is the mailing address of the Contact Person the same as the Former Bell Aliant Shareholder's address above?  Yes  No

*If "No", complete the following:*

Number and street [REDACTED]

City, Province / State [REDACTED] [REDACTED]

Postal / ZIP code [REDACTED]

**8 Are the shares co-owned?**  Yes  No

If "No", continue to the next question.

If "Yes", what is the Former Bell Aliant Shareholder's percentage share (i.e., undivided interest) in the co-owned shares? For example, if you own 33.33%, enter 33.33. [REDACTED]

8(a) Are you requesting a tax election on behalf of all electing co-owners?  Yes  No

*If "Yes", provide the following information for each co-owner.*

**Co-owner #1**

(i) Name of Co-owner [REDACTED]

(ii) Type of Co-owner  Individual  Partnership  
 Corporation  Trust

(iii) Is the Co-owner a non-resident of Canada for tax purposes?  Yes  No

(iv) Social Insurance Number, Business Number, Trust Account Number or Partnership Number of Co-owner [REDACTED]

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**8(a) (continued)**

- (v) Address of Co-owner:  
Number and street   
City, Province    
Postal code
- (vi) Taxation year of Co-owner  Y Y Y Y M M D D to  Y Y Y Y M M D D
- (vii) Tax Services Office of Co-owner
- (viii) What is the Co-owner's percentage share?

*Additional space is available at the end of the Manual Questionnaire if there are more than one Co-owners.*

**PART II : Required Tax Information**

*(please print clearly)*

- 9 Are any of the Bell Aliant shares disposed of capital properties?**  Yes  No
- 10 Are you required to file a tax return in Québec?**  Yes  No
- If "Yes", please provide the following information, if applicable:*
- a) Québec Enterprise Number (if applicable)
- b) Québec Partnership Identification Number (if applicable)
- 11 The total amount of cash (in Canadian dollars) and the total number of BCE shares received from BCE on the exchange. (Note: If the Former Bell Aliant Shareholder elects to receive all cash, the Former Bell Aliant Shareholder is not eligible for a Tax Election.)**
- a) Cash received
- b) Number of BCE shares received
- 12 The total number of Bell Aliant shares disposed of by the Former Bell Aliant Shareholder (and all co-owners, if applicable).**

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**13 Adjusted cost base of the total number of Bell Aliant shares disposed of by the Former Bell Aliant Shareholder (i.e., the total number of shares multiplied by the adjusted cost base per share).** \$ \_\_\_\_\_ (in Canadian dollars)

*For Québec purposes only:  
If the answer to Question #10 is "Yes", please answer the following:*

a) Is your adjusted cost base for federal tax purposes different than your adjusted cost base for Québec tax purposes?  Yes  No

b) If "Yes", what is your Québec adjusted cost base? \$ \_\_\_\_\_ (in Canadian dollars)

**The following conditions must be satisfied to make a different Tax Election for federal purposes than for Québec purposes:**

- (i) The parties carried on at least 90% of their business in Québec in the taxation year in which the transfer took place.
- (ii) If one of the parties is an individual, he or she was a resident in Québec on the last day of the transfer year.

*For Québec purposes only (continued):*

(iii) If the amounts in the federal Tax Election and the Québec Tax Election differ, the following question is answered:  
  
Is the difference between the amounts entirely (or almost entirely) attributable to the difference between the cost amount of the property used to calculate Québec income tax and the cost amount used to compute federal income tax?  Yes  No

If you answered "No", briefly explain the difference:  
(Note: The reason must be deemed reasonable in the circumstances by the Minister of Revenue.)

c) Does the Former Bell Aliant Shareholder meet the above requirements allowing for a different federal and Québec Tax Election?  Yes  No

**14 Elected amount**

I wish to minimize any tax gain on the disposition of the Bell Aliant shares  Yes  No

If "No", I choose to elect the following Elected Amount: \$ \_\_\_\_\_ (in Canadian dollars)

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**14 (continued)**

*For Québec purposes only:*

*If the answer to Question #10 is “Yes”, please answer the following:*

I wish to minimize any tax gain for Québec purposes on the disposition of the shares

Yes

No

If “No”, I choose to elect the following Elected Amount:

\$ \_\_\_\_\_ (in Canadian dollars)

**15 If the Former Bell Aliant Shareholder or a Co-owner is an individual, is the individual, the spouse of the individual or a dependent of the individual a person in a “financial reporting oversight role” (FROR) of a SEC registrant public company or an affiliate of such company?**

Yes

No

*If “Yes”, please name the SEC registrant(s) for which the individual, the individual’s spouse and/or the individual’s dependent is a person in a FROR:*

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_

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**Question #8 continued**

**Additional Co-owner information (if required)**

*(please print clearly)*

**Co-owner #2**

- (i) Name of Co-owner
- (ii) Type of Co-owner  Individual  Partnership  
 Corporation  Trust
- (iii) Is the Co-owner a non-resident of Canada for tax purposes?  Yes  No
- (iv) Social Insurance Number, Business Number, Trust Account Number or Partnership Number of Co-owner
- (v) Address of Co-owner:  
Number and street   
City, Province    
Postal code
- (vi) Taxation year of Co-owner  Y Y Y Y M M D D to  Y Y Y Y M M D D
- (vii) Tax Services Office of Co-owner
- (viii) What is the Co-owner's percentage share?

**Co-owner #3**

- (i) Name of Co-owner
- (ii) Type of Co-owner  Individual  Partnership  
 Corporation  Trust
- (iii) Is the Co-owner a non-resident of Canada for tax purposes?  Yes  No
- (iv) Social Insurance Number, Business Number, Trust Account Number or Partnership Number of Co-owner
- (v) Address of Co-owner:  
Number and street   
City, Province    
Postal code
- (vi) Taxation year of Co-owner  Y Y Y Y M M D D to  Y Y Y Y M M D D
- (vii) Tax Services Office of Co-owner
- (viii) What is the Co-owner's percentage share?

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**Question #8 continued**

**Additional Co-owner information (if required)**

*(please print clearly)*

**Co-owner #4**

- (i) Name of Co-owner
- (ii) Type of Co-owner  Individual  Partnership  
 Corporation  Trust
- (iii) Is the Co-owner a non- resident of Canada for tax purposes?  Yes  No
- (iv) Social Insurance Number, Business Number, Trust Account Number or Partnership Number of Co-owner
- (v) Address of Co-owner:  
Number and street   
City, Province    
Postal code
- (vi) Taxation year of Co-owner  Y Y Y Y M M D D to  Y Y Y Y M M D D
- (vii) Tax Services Office of Co-owner
- (viii) What is the Co-owner's percentage share?

**Co-owner #5**

- (i) Name of Co-owner
- (ii) Type of Co-owner  Individual  Partnership  
 Corporation  Trust
- (iii) Is the Co-owner a non- resident of Canada for tax purposes?  Yes  No
- (iv) Social Insurance Number, Business Number, Trust Account Number or Partnership Number of Co-owner
- (v) Address of Co-owner:  
Number and street   
City, Province    
Postal code
- (vi) Taxation year of Co-owner  Y Y Y Y M M D D to  Y Y Y Y M M D D
- (vii) Tax Services Office of Co-owner
- (viii) What is the Co-owner's percentage share?