



**BROMPTON FUNDS FLOW-THROUGH TAX GUIDE
2013 TAX YEAR**

This information is of a general nature only and does not constitute legal or tax advice to any particular investor. Accordingly, investors are advised to consult their own tax advisors with respect to their individual circumstances.

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Dear Limited Partners:

As an investor in a Brompton Flow-Through Limited Partnership, you will receive Form T5013 "Statement of Partnership Income for Tax" from your brokerage firm sometime during March 2014. Investors who reside in Quebec will additionally receive Relevé 15, "Amounts Allocated to the Members of a Partnership".

Enclosed you will find tax information relating to Forms T5013 and RL 15 which will assist you in preparing your 2013 income tax return, and in claiming the flow-through share tax deduction and applicable tax credits in respect of your investment in a Brompton Flow-Through Limited Partnership.

The information contained in this guide is strictly for information purposes and should not be regarded as tax advice. We suggest you consult with your tax advisor to determine the optimal use of your share of the federal and provincial deductions or credits, as well as the impact, if any, on your liability for payment of alternative minimum tax.

If you have any difficulties completing your income tax returns or claiming any deductions/credits which appear on your T5013 or RL15, you should consult your tax advisor.

If you are a corporation or trust and require assistance, please consult with your tax advisor as this guide is for individual investors only.

Yours sincerely,

//signed// "Jason Goletz"

Jason Goletz
Vice President, Sales & Marketing

FILING INSTRUCTIONS FOR FORM T5013A (INDIVIDUALS) – ALL PROVINCES EXCEPT QUEBEC Page

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FILING INSTRUCTIONS FOR FORM T5013 (INDIVIDUALS) – ALL PROVINCES EXCEPT QUEBEC

PART A: For Reference Only

Box 108: Limited partnership loss available for carryforward

This amount represents your share of the current year limited partnership loss that cannot be deducted.

Note: You can only deduct this amount from future partnership income allocations if you have a positive at-risk amount. You can carry forward this amount indefinitely.

Box 105: Limited partner's at-risk amount

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses, resource expenses and investment tax credits in excess of the at-risk amount.

This amount is for reference only and is not reported in your income tax return.

Box 203: Total cost of units

This amount represents a partner's original cost of partnership interest.

This amount is for reference only and is not reported in your income tax return.

PART B: Business Income (Loss), Capital Gains (Losses), Dividends, Interest Income and Carrying Charges from a Partnership

Box 104: Limited partnership business income (loss)

This amount represents your share of partnership income (loss) for the current tax year.

This should be reported on line 122, page 2 of your income tax return, Form T1.

Box 128: Interest from Canadian sources

This amount represents your share of partnership interest income for the current tax year.

This amount should be reported in Part II, "Interest and other investment income" of Schedule 4. The total amount in Part II should be reported on line 121, page 2 of Form T1 of your income tax return.

Box 132, 133 & 134: Actual / taxable eligible dividends & dividend tax credit

Box 132 represents your share of the partnership's actual eligible dividends received from Canadian corporations.

- i. The taxable amount of eligible dividends, if any, is shown in Box 133 of the T5013 slip. The taxable dividend amount should be reported in Schedule 4, Part I, "Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations". The total amount of taxable dividends reported in Schedule 4 Part 1 should be reported on pg 2, Line 120 of Form T1 of your income tax return.
- ii. The federal dividend tax credit is shown in Box 134 of the T5013 slip. The federal dividend tax credit amount should be reported on line 50 of Schedule 1.

Box 210: Total Carrying charges

This amount represents your share of partnership carrying charges incurred for earning investment income.

This amount should be reported in part III, “Carrying charges and interest expenses” of Schedule 4.

The amount of any deductible interest expense you may have incurred in the year due to a borrowing to finance your limited partnership units is not reported on your T5013 slip. Deductible interest should be treated in a similar manner as for Box 210 amounts. The total amount in Part III should be reported on line 221, page 3 of Form T1 of your income tax return.

Box 151: Capital gains (losses)

This amount represents your share of partnership capital gains or (losses).

This amount should be reported on line 174, “T5, T5013, and T4PS information slips – capital gains (or losses)” of Schedule 3, “Capital Gains (or Losses)”. The taxable capital gains on line 199 of Schedule 3 should be reported on line 127, page 2 of Form T1 of your income tax return.

PART C: Canadian Exploration Expenses (CEE), Canadian Development Expenses (CDE)**Box 190 & 191: Renounced Canadian exploration expenses and Renounced Canadian development expenses**

These amounts represent your share of renounced Canadian exploration and development expenses.

These amounts should be reported in Form T1229 – “Statement of Resource Expenses and Depletion Allowance” for calculating the maximum CEE and CDE deduction available to reduce your federal taxable income for the current year, or for a future year.

- i. Report any carry forward balance of the Cumulative CEE (CCEE) and Cumulative CDE (CCDE) from a prior year to Area II, “Canadian resource expenditure pools”, Box (1) of your Form T1229. A carry forward would arise if you had any undeducted CEE or CDE from previous years.
- ii. Report the amount from Box 190 and Box 191 of the T5013 slip to Area I of Form T1229; transfer the total amount of CEE and CDE from Area I to Area II of form T1229
- iii. Report previous year’s claim for the federal investment tax credit, if any, and current year’s claim for the provincial flow-through share tax credit to Area II of Form T1229, if applicable. (See sections F, G or H of this guide as applicable for provincial credit instructions)
- iv. Calculate Box A on form T1229 by adding Box (1) to Box (2) and subtracting Box (3).
- v. If the amount in Box A of form T1229 is negative, report this as a (positive) income amount on line 130, “Other income”, on page 2 of Form T1 of your income tax return.
- vi. For CEE, calculate Box (4) of Form T1229 by multiplying Box A by 100%. For CDE, calculate Box (4) by multiplying Box A by 30%.

- vii. Report your desired CEE and CDE claim for the current year in Box B, Area II of Form T1229. NOTE: You may claim any amount of CEE and CDE deduction up to a maximum of the amount in Box (4).
- viii. Calculate Box [A-B] by subtracting Box B from Box A. Box [A-B] will be the amount carried forward to future taxation years. Any unused balance of the CEE and CDE pool at the end of the year can be carried forward indefinitely.
- ix. Report Area II, Box B to Area III. The total amount in Area III should be reported on line 224, page 3 of Form T1 of your income tax return.

PART D: Federal Investment Tax Credit

Box 194: Expenses qualifying for Investment Tax Credit (ITC)

This amount represents the renounced Canadian exploration expenses that qualify for the Investment Tax Credit.

This amount should be reported on Form T1229 and T2038- “Investment Tax Credit (Individuals)” for calculating the investment tax credit available to reduce your federal tax payable for the current year, or a previous year, or for a future year.

- i. Report the amount from Box 194 on the T5013 slip to Area I of Form T1229. The total of all expenses qualifying for an ITC should be reported in Area IV.
- ii. Take the amount labeled “Eligible resource expenditures qualifying for an investment tax credit” from Area IV of Form T1229, and enter that amount on line 6717, Part A of Form T2038. Tick the box labeled “Code 5” in Part A of Form T2038.
- iii. Calculate line B in part A of Form T2038 by multiplying line 6717 by 15% and adding the result to any other ITC amounts you may have. Enter the amount from Line B in column 3 on page 6 of Form T2038.
- iv. Report any carry forward balance of federal investment tax credits from the prior year on column 1, page 6 of Form T2038.
- v. Calculate column 5 by adding column 1, 2 and 3 and subtracting column 4. Report the amount from column 5 on line C on page 5 of Form T2038.
- vi. Calculate line D by subtracting any Federal political contribution tax credits and labour-sponsored funds tax credits from your Federal Tax payable.
- vii. Report the lesser of line C or line D on line E; transfer the amount in line E to column 6, page 6 of Form T2038. The amount in column 6 should be reported on line 59 of Schedule 1 – Federal tax.
- viii. If you are subject to alternative minimum tax (“AMT”), enter zero in column 6 and proceed to the next section on page 4 of Form T2038, “Calculating an allowable claim if alternative minimum tax (AMT) applies”. Calculate line F; enter the lesser of line C or line F on line G; transfer the amount in line G to column 7 on page 6 of form T2038. The amount in column 7 should also be reported on line 59 of Schedule 1.
- ix. Calculate column 9 on page 6 of form T2038 by subtracting column 6, 7, and 8 from column 5. This amount will be carried forward to a future years’ tax return. Any unused balance at the end of the year can be carried back 3 years or carried forward 10 years (if earned before 2006) or 20 years (if earned after 2005).
- x. Report line 65 of Schedule 1 on line 420, page 4 of Form T1, your income tax return.

PART E: Claiming a deduction for Issue Costs in Future Years (for dissolved partnerships only)

This item is not applicable for the 2013 tax year but may be applicable for future years. After the dissolution of your partnership, you are entitled to deduct your pro-rata share of the undeducted issue costs of the partnership on the same basis as such expenses would have been deducted by the partnership were it not dissolved. After fund dissolution, a form labeled “Issue Cost Amortization Schedule for Future Years” which summarizes the remaining deductions will be available to you on Brompton’s website in future years. In each future year, you should multiply the deduction per unit indicated for the respective year by the number of units you held in the partnership and enter the result on the equivalent of line 232, “Other deductions” of your future income tax return. A copy of this schedule should be included with the income tax return for each year that this deduction is claimed.

PART F: Ontario Flow-Through Share Tax Credit – ONTARIO FILERS ONLY

Box 200: Expenses qualifying for Ontario tax credit

This amount represents the renounced Canadian exploration expenses that qualify for the Ontario Focused Flow-Through Share Tax Credit.

This amount should be reported on Form T1221 – “Ontario Focused Flow-Through Share Resource Expenses (Individuals)” for calculating the total qualifying resource expenses available.

- i. Report the amount from Box 200 on the T5013 slip to line 1, 2 or 3 of Form T1221.
- ii. Report the amount from line 4 of T1221 to line 6266 in the “Ontario Focused Flow-Through Share Tax Credit” section of Form ON 479 – “Ontario Credits”.
- iii. Calculate line 4 on Form ON 479 by multiplying line 6266 by 5%.
- iv. Report the amount from line 8 of ON 479 on line 479 of page 4 of Form T1.

PART G: British Columbia Mining Flow-Through Share Tax Credit – BC FILERS ONLY

Box 197: Expenses qualifying for British Columbia tax credit

This amount represents the renounced Canadian exploration expenses that qualify for the BC Mining Flow-Through Share Tax Credit.

This amount should be reported on Form T1231 – “British Columbia Mining Flow-Through Share Tax Credit” for calculating the BC investment tax credit available.

- i. Report the amount from Box 197 on the T5013 slip on line 1, Part 1 of Form T1231.
- ii. Calculate line 3 of Form T1231 by multiplying line 1 by 20%.
- iii. Complete Part 2, “BC MFTS tax credit claim for 2013” and report your BC MFTS tax credit claim on line 9 of Form T1231.
- iv. Complete Part 3, “Carryback and amounts available to carry forward to future years” to determine if you have any unused credit at the end of the year.
- v. Report the amount from line 9 of Form T1231 on line 72 of Form BC428 – “British Columbia Tax”.
- vi. Report the amount from line 73 of Form BC428 on line 428, page 4 of Form T1 of your income tax return.

PART H: Manitoba Mineral Exploration Tax Credit – MANITOBA FILERS ONLY

Box 199: Expenses qualifying for Manitoba tax credit

This amount represents the renounced Canadian exploration expenses that qualify for the Manitoba mineral exploration tax credit.

This amount should be reported on Form T1241 – “Manitoba Mineral Exploration Tax Credit”.

- i. Report the amount from Box 199 of the T5013 slip on line 2, Part 1 of Form T1241.
- ii. Calculate line 4 of Form T1241 by multiplying line 2 by 30%.
- iii. Complete Part 1, “Manitoba mineral exploration tax credit claim for 2013” and report your Manitoba mineral exploration tax credit claim for the current year on line 8 of form T1241.
- iv. Complete Part 2, “Unused credit available” to determine if you have any unused credit at the end of the year.
- v. Report the amount from line 8 of Form T1241 on line 64 of Form MB428 – “Manitoba Tax”.
- vi. Report the amount from line 67 of Form MB428 on line 428, page 4 of Form T1.

PART I: Claim for Tax Shelter Loss or Deduction

Form T5004, “Claim for Tax Shelter Loss or Deduction”, must be completed in order to claim deductions related to your Brompton Flow-Through Fund.

- i. Form T5004 requires the Tax Shelter Identification Number, which is located in at the top right corner of the Form T5013.
- ii. The tax shelter’s name is whichever specific Brompton Flow Through Fund you have invested in.
- iii. Purchase date is the date of purchase of your Brompton investment(s).
- iv. In the column marked “loss or deduction claimed”, enter the following amounts and indicate the corresponding line from Form T1 of your income tax return (enter each amount on a separate line):

| <u>Amount of loss or deduction claimed</u> | <u>Line from income tax return</u> |
|--|------------------------------------|
| Net Partnership Income (Loss) | 122 |
| Carrying Charges | 221 |
| Exploration and Development Expenses | 224 |

Note that if you own more than one flow-through limited partnership or tax-sheltered investment, these amounts must be calculated individually and reported on Form T5004 for each partnership or investment.

FILING INSTRUCTIONS FOR RELEVÉ 15 (INDIVIDUALS) - QUEBEC ONLY

PART J: Business Income (Loss), Capital Gains (Losses), Dividends, Interest Income and Carrying Charges from a Partnership

Box 1: Canadian and foreign net business income (loss)

This amount represents your share of partnership income (loss) for the current tax year.

This amount should be reported on line 22 of Schedule L “Business Income”. The total net business income on line 34 of Schedule L should be carried to line 164, page 2 of Form TP-1, your Quebec income tax return.

Box 6A & 6B: Actual amount of dividends from taxable Canadian corporations

The amount in Box 6A represents your share of the partnership’s actual eligible dividends received from Canadian corporations for the current tax year. The amount in Box 6B represents your share of the partnership’s actual ordinary dividends for the current tax year. Boxes 6A and 6B should be reported on line 166 and 167, respectively, on page 2 of Form TP-1, your Quebec income tax return.

- i. The taxable dividend is calculated by multiplying the amount in Box 6A by 1.38 and by multiplying the amount in Box 6B by 1.25. The amount of taxable dividend should appear in a note in the centre of the Relevé 15 (RL 15) slip, entitled “Box 6A- Taxable amount” or “Box 6B- Taxable amount”. The amount of taxable dividend should be summed and reported on line 128, page 2 of Form TP-1. The amount included on line 128 should be reported on line 20 of Schedule N.
- ii. The dividend tax credit is calculated by multiplying the actual eligible dividend from Box 6A by 17.255%, and by multiplying the actual ordinary dividend from Box 6B by 10%. The amount of dividend tax credit should appear in the centre of the RL 15 slip, entitled “Dividend tax credit”. The total dividend tax credit should be reported on line 415, page 3 of Form TP-1.

Box 7: Interest from Canadian sources

This amount represents your share of partnership interest income for the current tax year. This amount should be reported on line 130, page 2 of Form TP-1. The amount included on line 130 should be reported on line 22 of Schedule N.

Box 12: Capital gains (or capital losses)

This amount represents your share of partnership capital gains (losses) for the current tax year. This amount should be reported on line 47, page 2 of Schedule G “Capital Gains and Losses”. The total taxable capital gain from line 98 of Schedule G should be reported on line 139, page 2 of Form TP-1 your Quebec income tax return.

Enter the amount from line 139 of your return on line 34 of Schedule N, UNLESS you disposed of property that entitled you to a capital gains deduction. See line 292 and 260 of Form TP-1, along with the respective current instructions from the Revenu Quebec Guide to Form TP-1, for guidance. NOTE: You are advised to consult with Revenu Quebec or your tax advisor to determine your eligibility for capital gains deduction.

Box 14: Gross income (gross loss) of the partnership

This amount represents the total gross income of the partnership. You are not required to report this amount on your Quebec income tax return.

Box 15A: Carrying charges

This amount represents your share of partnership carrying charges incurred for earning investment income.

This amount should be reported on line 231, page 2 of Form TP-1. Also, report the amount entered on line 231 on line 12 of Schedule N. The amount of any deductible interest expense you incurred in the year on a borrowing to finance your limited partnership units is not reported on your RL 15 slip. Deductible interest should be treated in a similar manner as for Box 15A amounts.

Box 26: At-risk amount

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses and resource expenses in excess of the "at-risk" amount. This amount is for reference only and is not reported in Form TP-1.

Box 27: Limited partnership loss

This amount represents your share of the current year limited partnership loss that cannot be deducted. NOTE: You can only deduct this amount from future partnership income allocations if you have a positive at-risk amount. When deducted, this amount will also be taken into account in computing your adjustment of investment expenses for the year. You can carry forward this amount indefinitely.

Box 45: Quebec Capital Gains Deduction on Resource Property

This amount represents the capital gains deduction on resource property. This amount should be reported on line 27 of Form TP-726.20.2 (capital Gains Deduction on Resource Property). Enter the amount from line 75 on the Form TP-726.20.2 form on line 292 of Form TP-1.

Box 52: Total cost of units

This amount represents the total original cost of all of the limited partnership units of the fund. This amount is for reference only and is not reported in your Quebec income tax return.

PART K: Canadian Exploration Expenses

Box 60: Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for the current tax year.

- i. Subtract your total Québec exploration expenses (Box 62) and the corresponding amount of assistance (Box 66-62) from your Canadian exploration expenses (Box 60).
- ii. Add the result to your cumulative Canadian exploration expenses (carried forward from past years). Up to 100% of this amount may be deducted in the current tax year.
- iii. Enter the desired amount of CEE deduction in Line 241 of Form TP-1, Quebec tax return.
- iv. Carry forward any undeducted CCEE amounts to next year's Quebec tax return.
- v. Multiply the amount on Line 241 by 50%; report the resulting amount on line 14 of Schedule N.

PART L: Claiming Quebec Exploration Expenses

Box 62 & 63: Quebec exploration expenses; Quebec surface mining and oil and gas exploration expenses

This amount represents your share of Quebec exploration expenses and Quebec surface mining and oil and gas exploration expenses for the current tax year.

- i. Subtract any assistance amount shown in Box 66-62 from any Quebec exploration expenses shown in Box 62 of RL 15. The resulting amount should be reported on line 250, page 2 of Form TP-1, your Quebec income tax return. Enter code “09” on line 249, page 2 of Form TP-1.
- ii. Calculate 25% of the amount from Box 62, minus any assistance amount in Box 66-62.
- iii. Calculate 25% of the amount from Box 63, minus any assistance amount in Box 66-63.
- iv. Sum the amounts calculated in the two previous steps; report this aggregate amount as a deduction on line 287, page 3 of Form TP-1. Enter code 04 on line 286, unless you are entering an aggregate of a number of other deductions for strategic investments on line 287, in which case enter code 80 on line 286.

Box 64: Exploration expenses incurred in Northern Quebec

This amount represents your share of exploration expenses incurred in northern Quebec. Only corporations are entitled to an additional deduction with respect to exploration expenses incurred in Northern Quebec.

PART M: Claiming a deduction for Issue Costs in Future Years (for dissolved partnerships only)

This item is not applicable for the 2013 tax year but may be applicable for future years. After the dissolution of your partnership, you are entitled to deduct your pro-rata share of the undeducted issue costs of the partnership on the same basis as such expenses would have been deducted by the partnership were it not dissolved. After fund dissolution, a form labeled “Issue Cost Amortization Schedule for Future Years” which summarizes the remaining deductions will be available to you on Brompton’s website in future years. In each future year, you should multiply the deduction per unit indicated for the respective year by the number of units you held in the partnership and enter the result on line 250, “Other deductions” of Form TP-1 or this line’s future equivalent. A copy of this schedule should be included with the income tax return for each year that this deduction is claimed.

PART N: Statement of Losses, Deduction and Tax Credits Respecting a Tax Shelter

A statement of Losses, Deductions and Tax Credits Respecting a Tax Shelter (TP-1079.6-v) must be completed in order to claim deductions related to your Brompton Flow-Through Fund.

- i. Form TP-1079.6-v requires the Tax Shelter Identification Number, which is located at the top right corner of Form RL 15
- ii. The tax shelter name is whichever specific Brompton Flow-Through Fund you have invested in.
- iii. Purchase date is the date of purchase of your Brompton investment(s).
- iv. In the column marked “loss, deduction or tax credit”, enter the following amounts and indicate the corresponding line from Form TP-1 (enter each amount on a separate line):

| <u>Amount of loss or deduction claimed</u> | <u>Line from Form TP-1</u> |
|--|----------------------------|
| Business Income (Loss) | 164 |
| Carrying Charges | 231 |
| Exploration and Development Expenses | 241 |

Note that if you own more than one flow-through limited partnership or tax-sheltered investment, these amounts must be calculated individually and reported on Form TP-1079.6-v for each partnership or investment.

APPENDIX A: T5013



Fiscal period end / Exercice se terminant le

| | | |
|------|----|----|
| YYYY | MM | DD |
| AAAA | MM | JJ |

T5013

Statement of Partnership Income

État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Tax shelter identification number (see **statement** on reverse side *) / Numéro d'inscription de l'abri fiscal (lisez l'**énoncé** au dos *)

TS

Filer's account number (15 characters) / Numéro de compte du déclarant (15 caractères)

001

Partner code / Code de l'associé

002

Country code / Code du pays

003

Recipient type / Genre de bénéficiaire

004

Total limited partner business income (loss) / Revenu (perte) total(e) d'entreprise du commanditaire

010

Total business income (loss) / Revenu (perte) total(e) d'entreprise

020

Partner's identification number / Numéro d'identification de l'associé

006

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes

005

Total capital gains (losses) / Total des gains (pertes) en capital

030

Capital cost allowance / Déduction pour amortissement

040

Partner's name and address – Nom et adresse de l'associé

Last name (print) – Nom de famille (en lettres moulées) / First name – Prénom / Initials – Initiales

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Other information – Autres renseignements |
|------------|------|---|
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| | | |
| | | |
| | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
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| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

Privacy Act, personal information bank number CRA PPU 047 and CRA PPU 005 / Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC PPU 047 et ARC PPU 005

T5013 (13) **Protected B** when completed – **Protégé B** une fois rempli



Fiscal period end / Exercice se terminant le

| | | |
|------|----|----|
| YYYY | MM | DD |
| AAAA | MM | JJ |

T5013

Statement of Partnership Income

État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Tax shelter identification number (see **statement** on reverse side *) / Numéro d'inscription de l'abri fiscal (lisez l'**énoncé** au dos *)

TS

Filer's account number (15 characters) / Numéro de compte du déclarant (15 caractères)

001

Partner code / Code de l'associé

002

Country code / Code du pays

003

Recipient type / Genre de bénéficiaire

004

Total limited partner business income (loss) / Revenu (perte) total(e) d'entreprise du commanditaire

010

Total business income (loss) / Revenu (perte) total(e) d'entreprise

020

Partner's identification number / Numéro d'identification de l'associé

006

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes

005

Total capital gains (losses) / Total des gains (pertes) en capital

030

Capital cost allowance / Déduction pour amortissement

040

Partner's name and address – Nom et adresse de l'associé

Last name (print) – Nom de famille (en lettres moulées) / First name – Prénom / Initials – Initiales

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Other information – Autres renseignements |
|------------|------|---|
| | | |
| | | |
| | | |
| | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
| | | | | | |

| Box – Case | Code | Amount – Montant | Box – Case | Code | Amount – Montant |
|------------|------|------------------|------------|------|------------------|
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Privacy Act, personal information bank number CRA PPU 047 and CRA PPU 005 / Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC PPU 047 et ARC PPU 005

T5013 (13) **Protected B** when completed – **Protégé B** une fois rempli

APPENDIX B: RL-15

15 Montants attribués aux membres d'une société de personnes

| | | |
|-------|----------------|-------------------------------|
| Année | Code du relevé | N° du dernier relevé transmis |
| | | |

| | | | | | | | | |
|---|---|--|---|---|---|---|--|--|
| Date de clôture de l'exercice financier | | | 2 0 | | | Numéro d'identification de l'abri fiscal, s'il y a lieu | | |
| 1- Revenu net (ou perte nette) d'entreprise (sources canadienne et étrangère) | 2- Revenu net (ou perte nette) d'entreprise de source étrangère | 3- Revenu net (ou perte nette) de location (sources canadienne et étrangère) | 4- Revenu net (ou perte nette) de location de source étrangère | 5- Amortissement | 6a- Montant réel des dividendes déterminés | | | |
| 7- Intérêts et autres revenus de placement de source canadienne | 8- Revenus de placement de source étrangère | 9- Ristourne de coopérative | 10- Gains (ou pertes) en capital servant au calcul de la déduction | 11- Provisions relatives aux immobilisations aliénées | 6b- Montant réel des dividendes ordinaires | | | |
| 12- Gains (ou pertes) en capital ne servant pas à calculer la déduction | 13- Perte à l'égard d'un placement dans une entreprise | 14- Revenu brut de la société de personnes | 15a- Frais financiers et frais d'intérêts | 15b- Paiements compensatoires d'un mécanisme de transfert de dividendes | 16- Impôt du Québec retenu à la source | | | |
| 17- Impôt étranger payé sur les revenus non tirés d'une entreprise | 18- Impôt étranger payé sur les revenus d'entreprise | 19- Dons de bienfaisance | 20- Autres dons | 21a- Crédit d'impôt à l'investissement – Biens amortissables | 21b- Crédit d'impôt à l'investissement – Autres biens | | | |
| 24a- Capital versé – Part de la société membre dans les dettes | 24b- Capital versé – Part de la société membre dans les biens admissibles | 24c- Capital versé – Part de la société membre dans l'actif total | 26- Fraction à risques | 27- Perte comme membre à responsabilité limitée | 28- Frais d'exploration au Canada | | | |
| 29- Frais de mise en valeur au Canada | 30- Frais à l'égard de biens canadiens relatifs au pétrole et au gaz | 31- Frais relatifs à des ressources étrangères | 32- Frais d'exploration au Québec | 33- Frais d'explor. minière de surface, pétrolière ou gazière au Québec | 34- Frais d'exploration dans le Nord québécois | | | |
| 35- Montants d'aide pour les frais inscrits aux cases 28 à 30 et 32 à 34 | | | | | | | | |
| 28- | 29- | 30- | 36- Pourcentage de participation dans les revenus (ou les pertes) | 37- Nombre d'unités détenues par l'associé | 38- Code d'activité | | | |
| 32- | 33- | 34- | | | | | | |
| 39- Code de société de personnes | 40- Code d'associé | 41- Code de contribuable | 42- Pourcentage des affaires faites au Québec par la société de personnes | 43- Remboursement de capital | 44- Crédit d'impôt pour dividendes | | | |
| | | | | | 45- Partie admise des gains en capital imposables sur biens relatifs aux ressources | | | |

Abri fiscal

Description et code de la principale activité commerciale concernant l'abri fiscal :

Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire *État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1079.6)*. Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

| | | | | | |
|---|-------------------|---------------------------|------------------------------|-------------------------------------|----------------------------------|
| 50- Nombre d'unités acquises au cours de l'exercice financier | 51- Coût unitaire | 52- Coût total des unités | 53- Montant à recours limité | 54- Montant de rajustement à risque | 55- Autres réductions indirectes |
| | | | | | |

Actions accréditives

| | | | | | |
|---|---------------------------------------|-----------------------------------|---|--|---|
| 60- Frais d'exploration au Canada | 61- Frais de mise en valeur au Canada | 62- Frais d'exploration au Québec | 63- Frais d'explor. minière de surface, pétrolière ou gazière au Québec | 64- Frais d'exploration dans le Nord québécois | 65- Frais d'émission d'actions ou de titres |
| | | | | | |
| 66- Montants d'aide pour les frais inscrits aux cases 60 à 64 | | | | | |
| 60- | 61- | 62- | 63- | 64- | |

Crédit d'impôt

| | | | | |
|--------------------------------|--------------------------------|------------------------------|-------------------|---|
| 70- Code de crédit | 71- Montant admissible | 72- Code de région ou de MRC | 73- Code de frais | 74- Pourcentage de participation pour le crédit d'impôt |
| | | | | |
| 75- Date d'acquisition du bien | 76- Date d'utilisation du bien | | | |
| | | | | |

Renseignements complémentaires

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| Nom et adresse du membre de la société de personnes | Voyez l'explication des cases dans le document RL-15.EX. |
| Nom de famille | Nom et adresse de la société de personnes |
| Prénom | |
| Appartement | Appartement |
| Numéro | Numéro |
| Rue, case postale | Rue, case postale |
| Ville, village ou municipalité | Ville, village ou municipalité |
| Province | Province |
| Code postal | Code postal |

| | |
|--|--|
| Numéro d'assurance sociale ou numéro d'identification du membre de la société de personnes | Numéro d'identification de la société de personnes |
| | S P |