



Spring 2013

**BROMPTON FUNDS FLOW-THROUGH TAX GUIDE
2012 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.

Bay Wellington Tower, Brookfield Place
Suite 2930, Box 793,
181 Bay Street, Toronto
M5J 2T3

March 2013



Dear Limited Partners:

As an investor in a Brompton Flow-Through Limited Partnership, you should receive Form T5013A “Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses” from your brokerage firm sometime during March 2013. 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 T5013A and RL 15 which will assist you in preparing your 2012 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 T5013A 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

Brompton 2012 Flow-Through Limited Partnership T5013A Federal tax forms and R15 Quebec forms will be issued by Investment Dealers to all Limited Partners based on the following per unit tax information:

T5013 (A)	R15	Description	Per Unit
22-1	26	Limited Partner's at-risk amount	\$25.45291
22-2	n/a	Limited Partner's adjusted at-risk amount	\$25.45291
n/a	45	Eligible taxable capital gains amount on resource property	\$0.226456
50	7	Interest from Cdn Sources	\$0.073644
59	15A	Carrying charges	\$0.537889
70	12	Capital gains(losses)	\$0.452912
120	60	Cdn exploration expense – renunciation	\$24.55475
128	n/a	Amount – Exp qualifying for ITC	\$7.639154
141	n/a	BC – Expenses – Tax Credit	\$1.792214
145	n/a	ON – Expenses – Tax Credit	\$0.970638

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

PART A: For Reference Only.....1

 Box 24: Limited partnership loss available for carryforward 1

 Box 22-1: Limited partner’s at-risk amount 1

 Box 34: Partnership’s total gross income 1

 Box 152: Total cost of units 1

PART B: Business Income (Loss), Capital Gains (Losses), Dividends, Interest Income and Carrying Charges from a Partnership1

 Box 22: Limited partnership business income (loss) 1

 Box 50: Interest from Canadian sources 1

 Box 52, 52-1 & 52-2: Actual / taxable eligible dividends & dividend tax credit 1

 Box 59: Carrying charges 2

 Box 70: Capital gains (losses) 2

PART C: Canadian Exploration Expenses (CEE), Canadian Development Expenses (CDE).....2

 Box 120 & 121: Canadian exploration expenses and Canadian development expenses 2

PART D: Federal Investment Tax Credit3

 Box 128: Expenses qualifying for Investment Tax Credit (ITC) 3

PART E: Claiming a deduction for Issue Costs in Future Years (for dissolved partnerships only).....4

PART F: Ontario Flow-Through Share Tax Credit – ONTARIO FILERS ONLY.....4

 Box 145: Expenses qualifying for Ontario tax credit 4

PART G: British Columbia Mining Flow-Through Share Tax Credit – BC FILERS ONLY4

 Box 141: Expenses qualifying for British Columbia tax credit 4

PART H: Manitoba Mineral Exploration Tax Credit – MANITOBA FILERS ONLY5

 Box 144: Expenses qualifying for Manitoba tax credit 5

PART I: Claim for Tax Shelter Loss or Deduction5

FILING INSTRUCTIONS FOR RELEVÉ 15 (INDIVIDUALS) - QUEBEC ONLY

PART J: Business Income (Loss), Capital Gains (Losses), Dividends, Interest Income and Carrying Charges from a Partnership6

 Box 1: Canadian and foreign net business income (loss) 6

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

 Box 7: Interest from Canadian sources 6

 Box 12: Capital gains (or capital losses) 6

 Box 14: Gross income (gross loss) of the partnership 7

 Box 15A: Carrying charges 7

 Box 26: At-risk amount 7

 Box 27: Limited partnership loss 7

 Box 45: Capital Gains deduction on resource property 7

Box 52: Total cost of units	7
<u>PART K: Canadian Exploration Expenses</u>	7
Box 60: Canadian exploration expenses	7
<u>PART L: Claiming Quebec Exploration Expenses</u>	8
Box 62 & 63: Quebec exploration expenses; Quebec surface mining and oil and gas exploration expenses	8
Box 64: Exploration expenses incurred in Northern Quebec	8
<u>PART M: Claiming a deduction for Issue Costs in Future Years (for dissolved partnerships only)</u>	8
<u>PART N: Statement of Losses, Deduction and Tax Credits Respecting a Tax Shelter</u>	8
 <u>TAX FORM SUBMISSION – ALL PROVINCES</u>	
<u>PART O: For Filers in All Provinces Except Quebec</u>	9
<u>PART P: For Quebec Filers Only</u>	9
<u>APPENDIX A: T5013A</u>	10
<u>APPENDIX B: RL15</u>	12

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

PART A: For Reference Only

Box 24: 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 22-1: 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 34: Partnership's total gross income

This amount represents the current tax year's total gross income of the partnership.

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

Box 152: 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 22: 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 50: 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 52, 52-1 & 52-2: Actual / taxable eligible dividends & dividend tax credit

Box 52 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 52-1 of the T5013A 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 52-2 of the T5013A slip. The federal dividend tax credit amount should be reported on line 44 of Schedule 1.

Box 59: Carrying charges

This amount represents your share of partnership carrying charges related to borrowings of the partnership.

This amount should be reported in part IV, “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 T5013A slip. Deductible interest should be treated in a similar manner as for Box 59 amounts. The total amount in Part IV should be reported on line 221, page 3 of Form T1 of your income tax return.

Box 70: Capital gains (losses)

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

This amount should be reported on line 174, “T5, T5013, T5013A, 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 120 & 121: Canadian exploration expenses and Canadian development expenses

These amounts represent your share of 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 120 and Box 121 of the T5013A 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 128: 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 128 on the T5013A 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 52 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 52 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 58 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 2012 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 145: 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 for 2012 and Subsequent Years (Individuals)” for calculating the total qualifying resource expenses available.

- i. Report the amount from Box 145 on the T5013A 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 141: 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 141 on the T5013A 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 2012” 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 144: 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 144 of the T5013A 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 2012” and report your Manitoba mineral exploration tax credit claim for the current year on line 8 of form T1241.
- iv. Complete Part 2, “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 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 Box 3 of Form T5013A.
- 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 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 related to borrowings of the partnership.

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 current 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 in Box 3 of Form T5013A

- 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: T5013A

STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES ÉTAT T5013A
DES REVENUS D'UNE SOCIÉTÉ DE PERSONNES POUR LES ABRIS FISCAUX ET LES FRAIS DE RESSOURCES AYANT FAIT L'OBJET D'UNE RENONCIATION

Identification

01 Fiscal period end / Exercice se terminant le Y – A M	02 Partnership's account number to Area I, T1229 Numéro de compte de la société de personnes	03 Tax shelter identification number T S to Lines 1-3, Form 5004 Numéro d'inscription de l'abri fiscal	04 Is this a publicly traded partnership? S'agit-il d'une société de personnes cotée à la bourse?	05 Type of slip Genre de feuillet
06 Partnership code Code du genre de société de personnes	07 Country code Code du pays	08 Member code Code de l'associé	09 Number of partnership units held Nombre d'unités détenues de la société de personnes	
010 Partner's share (%) of partnership income (loss) Part (%) de l'associé dans les revenus (pertes) de la société de personnes			011 Recipient's identification number – Numéro d'identification du bénéficiaire	

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

Part A: For reference only
 Part B: Ptnshp Income
 Part C: CDE, CEE
 Part D: Fed, ITC info
 Part F, G, H: Provincial
 Part I: Tax Shelter Info

12 Complex sharing arrangements – Part des revenus ne pouvant pas être exprimée

Partner's name and address – Raison sociale et adresse de la société de personnes

Renounced Canadian exploration and development expenses – Frais d'exploration et d'aménagement au Canada ayant fait l'objet d'une renonciation

120 Renounced Canadian exploration expenses to Area i & II, T1229 Frais renoncés d'exploration au Canada	121 Renounced Canadian development expenses to Areas i & II, T1229 Frais renoncés d'aménagement au Canada	124 Assistance for Canadian exploration expenses Montant d'aide pour frais d'exploration au Canada	125 Assistance for Canadian development expenses Montant d'aide pour frais d'aménagement au Canada	130 Portion subject to an interest-free period – CEE Partie donnant lieu à une période sans intérêt – FEC	128 Expenses qualifying for an ITC to Areas I&IV, Form T1229 Frais admissibles aux fins du CII	129 Portion subject to an interest-free period – ITC Partie donnant lieu à une période sans intérêt – CII
Box / Case 141 BC to Part 1, form T1231 Amount / Détails Montant / Détails	Box / Case 143 SK Amount / Détails Montant / Détails	Box / Case 144 MB to Ln 2, Pt. 1, Form T1241 Amount / Détails Montant / Détails	Box / Case 145 ON to Form T1221 Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails

Tax shelter information – Renseignements sur l'abri fiscal

150 Number of units acquired	151 Cost per unit	152 Total cost of units	153 Limited-recourse amounts	154 At-risk adjustment	155 Other indirect reductions	Box / Case Amount / Détails Montant / Détails
FOR REFERENCE / CRA USE						
Income Tax Act paragraph 237.1(5)(c) – "The identification number issued for this tax shelter shall be included in any income tax return filed by the investor. Issuance of the identification number is for administrative purposes only and does not in any way confirm the entitlement of an investor to claim any tax benefits associated with the tax shelter."				Loi de l'impôt sur le revenu alinéa 237.1(5)c – « Le numéro d'inscription attribué à cet abri fiscal doit figurer dans toute déclaration d'impôt sur le revenu produite par l'investisseur. L'attribution de ce numéro n'est qu'une formalité administrative et ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal. »		

Limited partnership net income (loss) – Revenu net (perte nette) du commanditaire

20 Limited partnership farming income (loss) Revenu (perte) d'agriculture du commanditaire	20-1 Agricultural income stabilization Stabilisation du revenu agricole	21 Limited partnership fishing income (loss) Revenu (perte) de pêche du commanditaire	22 Limited partnership business income (loss) to Sched. 4, Pt. III Revenu (perte) d'entreprise du commanditaire	22-1 Limited partner's at-risk amount Fraction des bases de la participation du commanditaire	22-2 Limited partner's adjusted at-risk amount Fraction à risques rajustée de la participation du commanditaire	23 Limited partnership rental income (loss) Revenu (perte) de location du commanditaire
24 Limited partnership loss available for carryforward indefinitely May be carried forward indefinitely Perte comme commanditaire disponible à reporter	25 Previous loss carryforward eligible in the current year Pertes d'années antérieures admissibles pour l'année courante	27 Return of capital Remboursement de capital	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails For Reference Only	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails

Canadian and foreign net business income (loss) – Revenu net (perte nette) d'entreprise canadien et étranger

35 Business income (loss) Revenu (perte) d'entreprise	37 Professional income (loss) Revenu (perte) de profession libérale	41 Farming income (loss) Revenu (perte) d'agriculture	43 Fishing income (loss) Revenu (perte) de pêche	30 Other income Autre revenu	34 Partnership's total gross income Revenu brut total de la société de personnes
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Canadian and foreign investments and carrying charges – Investissements canadiens et étrangers et frais financiers

26 Canadian and foreign net rental income (loss) Revenu net (perte nette) de location canadien et étranger	51 Actual amount of dividends (other than eligible dividends) Montant réel des dividendes (autres que des dividendes déterminés)	51-1 Taxable amount of dividends (other than eligible dividends) Montant imposable des dividendes (autres que des dividendes déterminés)	51-2 Dividend tax credit for dividends other than eligible dividends Crédit d'impôt pour dividendes (autres que des dividendes déterminés)	52 Actual amount of eligible dividends Montant réel des dividendes déterminés	52-1 Taxable amount of eligible dividends to Sched 4, Pt 1 Montant imposable des dividendes déterminés	52-2 Dividend tax credit for eligible dividends to Sched 1, Line 39 Crédit d'impôt pour dividendes déterminés
50 Interest from Canadian sources To Sched 4, Pt. II Intérêts de source canadienne	55 Foreign dividend and interest income Revenu étranger en dividendes et en intérêts	56 Business investment loss Perte au titre d'un placement d'entreprise	59 Carrying charges To Sched 4, Pt. IV Frais financiers	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails

Other amounts and information – Montants et renseignements additionnels

70 Capital gains (losses) To Sched 3, Line 174 Gains (pertes) en capital	71 Capital gains reserve Provision relative aux gains en capital	85 Capital cost allowance Déduction pour amortissement	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails
Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails	Box / Case Amount / Détails Montant / Détails

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) To Line 22, Sched. L	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 To line 415, TP-1: Box 6A x 17.255%	6a- Montant réel des dividendes déterminés To Line 166, TP-1
7- Intérêts et autres revenus de placement de source canadienne To Line 130, TP-1	8- Revenus de placement de source étrangère	9- Ristourne de coopérative	10- Gains (ou pertes) en capital servant au calcul de la déduction	11- Ristournes relatives aux immobilisations aliénées To line 415, TP-1: Box 6B x 10%	6b- Montant réel des dividendes ordinaires To Line 167, TP-1
12- Gains (ou pertes) en capital ne servant pas à calculer la déduction To Line 47, Sched. G	13- Perte à l'égard d'un placement dans une entreprise	14- Revenu brut (ou perte brute) de la société de personnes FOR REFERENCE ONLY	15a- Frais financiers et frais d'intérêts To line 231, TP-1	15b- Paiements compensatoires d'un mécanisme de transfert de dividendes	16- Impôt du Québec retenu à la source
17- Impôts étrangers payés sur les revenus non tirés d'une entreprise	18- Impôts étrangers payés 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 FOR REFERENCE ONLY	27- Perte comme membre à responsabilité limitée For carryforward to future tax years	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- 32-	29- 33-	30- 34-	36- Pourcentage de participation dans les revenus (ou les pertes)	37- Nombre d'unités détenues par l'associé	38- Code d'activité
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- FOR REFERENCE ONLY	Montant à recours limité	54- Montant de rajustement à risque	55- Autres réductions indirectes
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SEE BOX 60 INSTRUCTIONS

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-	

Only deductible for corporations

Crédit d'impôt

SEE BOX 62 & 63 INSTRUCTIONS

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

Brompton Filing Instructions Colour Code Legend:

Part J: Income Items

Part L: Que. Expl. Exp.

Part K: CEE

Part N: Tax Shelter

Nom et adresse du membre de la société de personnes

Voyez l'explication des cases dans le document RL-15.EX.

Nom de famille

Prénom

Appartement Numéro

Rue, case postale

Ville, village ou municipalité

Province Code postal

Raison sociale et adresse de la société de personnes

Appartement Numéro

Rue, case postale

Ville, village ou municipalité

Province 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



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