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**BROMPTON FUNDS FLOW-THROUGH TAX GUIDE  
2016 TAX YEAR**

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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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March 2017



Dear Limited Partners:

As an investor in a Brompton Flow-Through Limited Partnership, you will receive *T5013 - "Statement of Partnership Income" Slip* from your brokerage firm sometime during March 2017. Investors who reside in Quebec will additionally receive *Relevé 15, "Amounts Allocated to the Members of a Partnership" Slip*.

Enclosed you will find tax information relating to *Slips T5013* and *RL-15* which will assist you in preparing your 2016 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 *RL-15*, 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

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

### **PART A: For Reference Only**

#### **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.

*Note:*

- This amount is for reference only and is not reported in your *T1 General Income Tax and Benefit Return* ("T1 General").
- If the amount for the limited partners is zero, the limited partners cannot claim any losses shown in Box 104.

#### **Box 108: Limited Partnership Loss Available for Carry Forward**

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 203: Total Cost of Units**

This amount represents a partner's original cost of partnership interest (multiply the amount in Box 201 by the amount in Box 202).

*Note:* This amount is for reference only and is not reported in your *T1 General*

### **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 net income (loss) for the current tax year. This should be reported on Line 122 of your *T1 General*.

*Note:* Do not deduct carrying charges incurred for earning any investment income. These amounts are included in Box 210.

### **Box 128: Interest Income from Canadian Sources**

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

This amount should be reported in Part II, “*Interest and other investment income*” of *T1 - Schedule 4*. The total amount in Part II should be reported on Line 121 of your *T1 General*.

*Note:* Do not deduct carrying charges incurred for earning any investment income. These amounts are included in Box 210.

### **Box 132, 133 & 134: Actual/ Taxable Eligible Dividend & Dividend Tax Credit**

- i. Partnership’s actual eligible dividends received from Canadian corporations are shown in Box 132 of the *T5013 Slip*.

*Note:* Do not deduct carrying charges incurred for earning the dividend income. These amounts are included in Box 210.

- ii. 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 *T1-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 *T1-Schedule 4, Part 1* should be reported on Line 120 of your *T1 General*.
- iii. 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 49 of *T1-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 *T1-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 of your *T1 General*.

### **Box 151: Capital Gains (Losses)**

This amount represents your share of partnership capital gains or (losses) for the current tax year. Business investment loss should not be included in Box 151; business investment losses are included in Box 137.

Box 151 value should be reported on Line 174, “T5, T5013, and T4PS Information Slips – Capital Gains (or losses)” of *T1 - Schedule 3, “Capital Gains (or Losses) in 2015”*. The amount on Line 199, “taxable capital gains (or net capital loss)” of *T1 - Schedule 3* should be reported on Line 127, of your *T1 General*.

## **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 carryforward 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 carryforward 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”, of your *T1 General*.
- 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 of your *T1 General*.

## **PART D: Federal Investment Tax Credit**

### **Box 194: Expenses Qualifying for Investment Tax Credit (ITC)**

This amount represents the partner’s full share of renounced Canadian exploration expenses (surface exploration in the mining sector only) that qualify for the Investment Tax Credit that the partnership allocated to its members from Box 128 of *T5013 Schedule 52 – “Summary Information for Partnership that Allocated Renounced Resource Expenses to their Members”*.

This amount should be reported on form *T1229* – “*Statement of Resource Expenses and Depletion Allowance*” and form *T2038(IND)* - “*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 B of form *T2038 (IND)*.
- iii. Calculate line B in Part B 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 Part B, Line E in Column 3 on Part F “Carryforward Chart” on form *T2038(IND)*.
- iv. Report any carry forward balance of federal investment tax credits from the prior year on Column 1, Part F “Carryforward Chart” on form *T2038(IND)*.
- v. Calculate Column 5 by adding Column 1, 2 and 3 and subtracting Column 4. Report the amount from Column 5 on Line F on Part D of form *T2038(IND)*.
- vi. Calculate Line G 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 F or Line G on Line H; transfer the amount in Line H to Column 6 on Part F of form *T2038(IND)*. The amount in Column 6 should be reported on Line 58 of *T1-Schedule 1* – “*Federal tax*”.
- viii. If you are subject to alternative minimum tax (“AMT”), enter zero in Column 6 and proceed to Part D of form *T2038(IND)*, “*Calculating an allowable claim if alternative minimum tax (AMT) applies*”. Calculate Line I; enter the lesser of Line F or Line I on Line J; transfer the amount in Line J to Column 7 on Part F of form *T2038(IND)*. The amount in Column 7 should also be reported on Line 58 of *T1-Schedule 1*.
- ix. Calculate Column 9 on Part F of form *T2038(IND)* 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 either 10 years (if earned before 2006) or 20 years (if earned after 2005).
- x. Report Line 64 of *T1-Schedule 1* on Line 420 of your *T1 General*.

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

This item is applicable for the 2016 tax year if a Partnership has been dissolved.

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 *T1 General* 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: 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 2015” 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 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 76 of form *BC428 – “British Columbia Tax”*.
- vi. Report the amount from Line 77 of form *BC428* on Line 428 of your *T1 General*.

### **PART G: Saskatchewan Flow-Through Share Tax Credit – SASKATCHEWAN FILERS ONLY**

#### **Box 198: Expenses qualifying for Saskatchewan tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the Saskatchewan Mineral Exploration Tax Credit.

You will also receive a separate, form *SK-METC – Saskatchewan Mineral Exploration Tax Credit*, which indicates the amount of Saskatchewan Mineral Exploration tax Credit issued.

- i. Report the amount of tax credit from form *SK-METC* on Line 69 of form *SK428 – “Saskatchewan Tax”*.
- ii. Declare the amount from Line 74 of form *SK428 – Saskatchewan Tax* on Line 428 of your *T1 General*.

## **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* – “*Manitoba Mineral Exploration Tax Credit*”.
- ii. Calculate Line 4 of form *T1241* by multiplying Line 2 by 30%.
- iii. Complete Part 1, “*Manitoba mineral exploration tax credit claim for 2015*” 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 67 of form *MB428* – “*Manitoba Tax*”.
- vi. Report the amount from Line 70 of form *MB428* on Line 428 of your *T1 General*.

## **PART I: 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.

- iii. Report the amount from Box 200 on the *T5013 Slip* to Line 1, 2 or 3 of form *T1221*.
- iv. Report the amount from Line 4 of form *T1221* to Box 6266 in the form *ON 479* - “*Ontario Focused Flow-Through Share Tax Credit*” section of form *ON 479* – “*Ontario Credits*”.
- v. Calculate Line 7 on form *ON 479* by multiplying Box 6266 by 5%.
- vi. Report the amount from Line 8 of form *ON 479* on Line 479 of your *T1 General*.

## **PART J: 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 *T5013 Slip*.

- 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 General* 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:* 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 K: Business Income (Loss), Capital Gains (Losses), Dividends, Interest Income and Carrying Charges from a Partnership**

#### **Box 1: Net Canadian and Foreign Net Business Income (or Loss)**

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

This amount should be reported on Line 22 of *TP1-Schedule L "Business Income"*. The total net business income on Line 34 of *Schedule L* should be carried to Line 164 of your form *TP-1, "Revenu Quebec Income Tax Return"*.

#### **Box 6A & 6B: Actual Amount of Eligible Dividends and Ordinary Dividends**

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 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 1.17. The amount of taxable dividend should appear in one of the boxes provided under the section "Renseignements complémentaires" on the *Relevé 15 (RL 15) Slip*, entitled "Box 6-1 or 6-2 or 6-3- Taxable amount of eligible dividends" or "Box 6-1 or 6-2 or 6-3-- Taxable amount of ordinary dividends". The amount of taxable dividend should be summed and reported on Line 128 of form *TP-1*. The amount included on Line 128 should be reported on Line 20 of *TP-1-Schedule N - "Adjustment of Investment Expenses"*.

- ii. The dividend tax credit is calculated by multiplying the actual eligible dividend from Box 6A by 16.422%, and by multiplying the actual ordinary dividend from Box 6B by 8.2485%. The amount of dividend tax credit should appear in one of the boxes provided under the section “Renseignements complémentaires” on the *RL-15 Slip*, entitled “Box 44 - Dividend tax credit”. The total dividend tax credit should be reported on Line 415 of form *TP-1*.

### **Box 7: Interest and Other Investment Income 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, of form *TP-1*. The amount included on Line 130 should be reported on Line 22 of *TP1-Schedule N – “Adjustment of Investment Expenses”*.

### **Box 12: Capital Gains (or Capital Losses) Not Used to Calculate the Deduction**

This amount represents your share of partnership capital gains (losses) for the current tax year on property other than qualified property.

This amount should be reported on Line 47 of *TP-1-Schedule G - “Capital Gains and Losses”*. The total taxable capital gain from Line 98 of *TP-1-Schedule G* should be reported on Line 139 of form *TP-1*, your Quebec Income Tax Return.

Enter the amount from Line 139 of your return on Line 34 of *TP1-Schedule N – “Adjustment of Investment Expenses”*, UNLESS you disposed of property that entitled you to a capital gains deduction. See Line 260 and 292 of form *TP-1*, along with the respective current instructions from the *Revenu Quebec Guide to Form TP-1*, for guidance.

Note:

- Additional information related to Box 12 is provided on 12-1 “*Capital gains (or losses) on property other than resource property*” and 12-2 “*Capital gains (or losses) on resource property*”.
- 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 and Interest Expenses**

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

This amount should be reported on Line 231 of form *TP-1*. Also, report on Line 231 the amount from *TP-1-Schedule N*, Line 12. The amount of any deductible interest expense you incurred in the year on a borrowing to finance your limited partnership units are 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 of a Limited Partner**

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: Eligible Taxable Capital Gains Amount 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 *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 L: Canadian Exploration Expenses**

**Box 60 and 61: Canadian Exploration Expenses and Canadian Development Expenses**

This amount represents your share of Canadian exploration expenses, Box 60, and Canadian development expenses, Box 61, for the current tax year.

- i. Subtract your total Québec exploration expenses (Box 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*, "*Revenu Quebec Income 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 *TP-1-Schedule N*.

### **PART M: 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 62-1 and 62--2 from any Quebec exploration expenses shown in Box 62 of *RL-15*. The resulting amount should be reported on Line 250 of form *TP-1*, your Quebec Income Tax Return. Enter code “09” on Line 249 of form *TP-1*.
- ii. Calculate 25% of the amount from Box 62, minus any assistance amount in Box 62-2.
- iii. Calculate 25% of the amount from Box 63, minus any assistance amount in Box 63-2.
- iv. Sum the amounts calculated in the two previous steps; report this aggregate amount as a deduction on Line 287 of form *TP-1*. Enter “codes 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 N: Claiming a deduction for Issue Costs in Future Years (for dissolved partnerships only)**

This item is applicable for the 2015 tax year if a Partnership has been dissolved. 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 O: Statement of Losses, Deduction and Tax Credits Respecting a Tax Shelter**

A statement of “*Losses, Deductions and Tax Credits Respecting a Tax Shelter*” – form *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 *RL-15 Slip* that would have been issued to you.
- 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 <i>TP-1</i></u>
Business Income (Loss)	164
Carrying Charges	231
Exploration and Development Expenses	241

*Note:* 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.

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**APPENDIX A: T5013**

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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

Partner code / Code de l'associé: 002  
Country code / Code du pays: 003  
Recipient type / Genre de bénéficiaire: 004

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères): 001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire: 010

Total business income (loss) / Total du revenu (de la perte) 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	Other information – Autres renseignements

T5013 (15) **Protected B** when completed – **Protégé B** une fois rempli

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration



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

Partner code / Code de l'associé: 002  
Country code / Code du pays: 003  
Recipient type / Genre de bénéficiaire: 004

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères): 001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire: 010

Total business income (loss) / Total du revenu (de la perte) 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	Other information – Autres renseignements

T5013 (15) **Protected B** when completed – **Protégé B** une fois rempli

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration

## Reporting amounts from this T5013 slip on the partner's return

Each partner has to report amounts from this T5013 slip following the instructions below:

- For a partner who is an **individual**, amounts shown on this slip have to be reported on a *T1 General Income Tax and Benefit Return*. Follow the instructions on information sheet T5013-INST, *Statement of Partnership Income – Instructions for Recipient*, that should be included by the partnership with this information slip.
- For a partner that is a **corporation**, amounts shown on this slip have to be reported on a T2 corporation income tax return for the tax year of the partnership's fiscal period end. Follow the instructions in the T4012, *T2 Corporation – Income Tax Guide*.
- For a partner that is a **trust**, amounts shown on this slip have to be reported on a T3, *Trust Income Tax and Information Return*. Follow the instructions in the T4013, *T3 – Trust Guide*.
- For a partner that is another **partnership**, amounts on this slip have to be reported on the partnership's financial statements.

All of the above publications are available at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling **1-800-959-5525**.

*\* 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."*

## Comment déclarer les montants indiqués sur ce feuillet de renseignements T5013 dans la déclaration de l'associé

Chaque associé doit déclarer les montants indiqués sur ce feuillet de renseignements T5013 en suivant les instructions ci-dessous :

- Lorsque l'associé est un **particulier**, les montants indiqués sur ce feuillet de renseignements doivent être déclarés dans la *Déclaration générale d'impôt et de prestations T1*. Suivez les instructions du feuillet d'information T5013-INST, *État des revenus d'une société de personnes – Instructions pour le bénéficiaire*, qui doit être inclus avec ce feuillet par la société de personnes.
- Lorsque l'associé est une **société**, les montants indiqués sur ce feuillet de renseignements doivent être déclarés sur le formulaire T2, *Déclaration de revenus des sociétés*. Suivez les instructions dans le guide T4012, *Guide T2 – Déclaration de revenus des sociétés*.
- Lorsque l'associé est une **fiducie**, les montants indiqués sur ce feuillet de renseignements doivent être indiqués sur le formulaire T3, *Déclaration de renseignements et de revenus des fiducies*. Suivez les instructions dans le guide T4013, *T3 – Guide des fiducies*.
- Lorsque l'associé est une autre **société de personnes**, les montants indiqués sur ce feuillet de renseignements doivent être déclarés dans ses états financiers.

Toutes les publications ci-dessus sont disponibles à [www.arc.gc.ca/formulaires](http://www.arc.gc.ca/formulaires) ou en composant le **1-800-959-7775**.

*\* 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. »*

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## Reporting amounts from this T5013 slip on the partner's return

Each partner has to report amounts from this T5013 slip following the instructions below:

- For a partner who is an **individual**, amounts shown on this slip have to be reported on a *T1 General Income Tax and Benefit Return*. Follow the instructions on information sheet T5013-INST, *Statement of Partnership Income – Instructions for Recipient*, that should be included by the partnership with this information slip.
- For a partner that is a **corporation**, amounts shown on this slip have to be reported on a T2 corporation income tax return for the tax year of the partnership's fiscal period end. Follow the instructions in the T4012, *T2 Corporation – Income Tax Guide*.
- For a partner that is a **trust**, amounts shown on this slip have to be reported on a T3, *Trust Income Tax and Information Return*. Follow the instructions in the T4013, *T3 – Trust Guide*.
- For a partner that is another **partnership**, amounts on this slip have to be reported on the partnership's financial statements.

All of the above publications are available at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling **1-800-959-5525**.

*\* 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."*

## Comment déclarer les montants indiqués sur ce feuillet de renseignements T5013 dans la déclaration de l'associé

Chaque associé doit déclarer les montants indiqués sur ce feuillet de renseignements T5013 en suivant les instructions ci-dessous :

- Lorsque l'associé est un **particulier**, les montants indiqués sur ce feuillet de renseignements doivent être déclarés dans la *Déclaration générale d'impôt et de prestations T1*. Suivez les instructions du feuillet d'information T5013-INST, *État des revenus d'une société de personnes – Instructions pour le bénéficiaire*, qui doit être inclus avec ce feuillet par la société de personnes.
- Lorsque l'associé est une **société**, les montants indiqués sur ce feuillet de renseignements doivent être déclarés sur le formulaire T2, *Déclaration de revenus des sociétés*. Suivez les instructions dans le guide T4012, *Guide T2 – Déclaration de revenus des sociétés*.
- Lorsque l'associé est une **fiducie**, les montants indiqués sur ce feuillet de renseignements doivent être indiqués sur le formulaire T3, *Déclaration de renseignements et de revenus des fiducies*. Suivez les instructions dans le guide T4013, *T3 – Guide des fiducies*.
- Lorsque l'associé est une autre **société de personnes**, les montants indiqués sur ce feuillet de renseignements doivent être déclarés dans ses états financiers.

Toutes les publications ci-dessus sont disponibles à [www.arc.gc.ca/formulaires](http://www.arc.gc.ca/formulaires) ou en composant le **1-800-959-7775**.

*\* 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. »*

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**APPENDIX B: RL-15**

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# 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 <b>2 0</b>			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


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 Numéro	Appartement Numéro
Rue, case postale	Rue, case postale
Ville, village ou municipalité	Ville, village ou municipalité
Province Code postal	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