

Tax Filing Guide

Ninepoint Flow-Through LPs



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Getting Started

INTRODUCTION

This guide has been prepared primarily to assist investors in Ninepoint Partners' Flow-Through Limited Partnerships (FT LPs) with the preparation of their T1 – *Income Tax and Benefit Return* (T1 tax return), Form T1229 – *Statement of Resource Expenses and Depletion Allowance* (Form T1229), Form T2038 – *Investment Tax Credit (Individuals)* (Form T2038), various provincial income tax returns and T5004 – *Claim for Tax Shelter Loss or Deduction* (T5004) based on the information from their T5013 – *Statement of Partnership Income* (T5013). This guide has been designed for informational purposes only and does not constitute tax advice and should not be regarded as such.

If you are a trust or corporation, please consult a qualified tax professional if you require assistance as this guide focuses on individual taxpayers. All investors should consult a qualified tax professional to determine the optimal use of any federal/provincial deductions/credits as well as any other tax considerations.

PRODUCT SUMMARY

The FT LPs manage a diversified portfolio of flow-through shares. Investors purchase units of the FT LPs and the net proceeds are used to purchase the flow-through shares of resource companies. These companies renounce their Canadian Exploration Expenses (CEE) to the FT LPs, which then allocate the CEE to its investors. The investors can then deduct the CEE against their income. The FT LPs have a life span of about two years.

Investors are allocated income, capital gains (losses) and expenses based on their proportionate unit holdings of the FT LP as shown on their T5013. Investors will also be allocated CEE which can be used to reduce their “other income” which you will report on your Form T1229. Investors may also be allocated federal and provincial investment tax credits (ITCs). These allocations are done on a yearly basis, as each investor's holdings will remain unchanged throughout the year.

Upon wind-up of the FT LP, investors will receive shares of Ninepoint Resource Class and the rollover transaction is completed without triggering an immediate tax liability. This allows investors to defer their tax liability until they redeem out of Ninepoint Resource Class.

T5013 – STATEMENT OF PARTNERSHIP INCOME

The T5013 will be prepared and should be provided by your investment dealer. A tax form template, containing the per unit allocation information of each FT LP, will be publicly posted on the CDS Innocations Inc. website (CDS). Your investment dealers will access this template on CDS to create and mail your T5013.

You will receive a T5013 for each FT LP that you own. You will have to combine the various amounts from each of the individual T5013s received to appropriately fill out your T1 tax return and other relevant tax forms.

The boxes that are of primary importance for filling out your tax return have been summarized in the section “Relevant Boxes on the T5013 Tax Slip”. The T5013 may contain additional information, not relevant for completing your tax return.

RELEVANT BOXES ON THE T5013 TAX SLIP

T5013

Canada Revenue Agency / Agence du revenu du Canada

Clear Data

Fiscal period-end / Exercice se terminant le:

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

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

Partner code / Code de l'associé

Country code / Code du pays

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

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

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

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

Capital cost allowance / Déduction pour amortissement

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
<input type="text" value="104"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="190"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="105"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="194"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="128"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="197"/>	<input type="text" value="BC"/>	<input type="text"/>
<input type="text" value="132"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="198"/>	<input type="text" value="SK"/>	<input type="text"/>
<input type="text" value="133"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="199"/>	<input type="text" value="MB"/>	<input type="text"/>
<input type="text" value="151"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="200"/>	<input type="text" value="ON"/>	<input type="text"/>

Box – Case Code Other information – Autres renseignements

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

T5013 (20)

Protected B when completed – **Protégé B** une fois rempli

BOX 104: LIMITED PARTNER'S BUSINESS INCOME (LOSS)

Represents the pro-rata allocation of business income, net of expenses during the year, including all fund operating expenses, management fees and issue costs (once they become deductible).

Once deductible, issue costs will be included in this box in each year that the FT LP exists. In the year of rollover, future issue costs will be reported in the notes section of the CDS template and posted on the Ninepoint Partners website.

This amount should be reported on line 12200 of your T1 tax return.

T5013

T1, PAGE 3

BOX 105/106: AT RISK AMOUNT (ARA) AND ADJUSTED AT RISK AMOUNT

Represents the investor's at-risk amount. Losses, ITCs and CEE, claimed each year by an investor, are generally limited to the ARA.

This amount is not reported on your T1 tax return but used as a reference to determine the limit to which you can deduct losses and resource expenses as well as ITCs that may be claimed.

BOX 128: INTEREST FROM CANADIAN SOURCES

Represents the allocated amount of interest from Canadian sources.

This amount should be reported in Part II “Interest and other investment income” of the T1 – Worksheet and on line 12100 of your T1 tax return.

Note, if you borrowed any amounts to acquire your FT LP units, the amount of interest expense incurred in the year could be included in Part III “Carrying Charges & Interest Expenses” of the T1 – Worksheet and entered on line 22100 of your T1 tax return. Consult your tax advisor as to the deductibility of such interest expenses.

T5013

Canada Revenue Agency / Agence du revenu du Canada
Fiscal period-end / Exercice se terminant le: YYYY-MM-DD
T5013
Statement of Partnership Income / État des revenus d'une société de personnes

Partner's name and address / Nom et adresse du déclarant
Partner code / Code de l'associé: 002
Country code / Code du pays: 003
Recipient type / Genre de bénéficiaire: 004

Partnership account number / 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: 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 majuscules): 104
First name / Prénom: 105
Initials / Initiales: 106

Box - Case Code Amount - Montant
104 190
105 194
106 197 BC
132 198 SK
133 199 MB
151 200 ON

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T1, PAGE 3

Attach only the documents (schedules, information slips, forms, or receipts) requested to support any claim or deduction. Keep all other supporting documents. If a line does not apply, leave it blank unless instructed otherwise.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips) 10100 1

Tax-exempt income for emergency services volunteers (see line 10100 in the guide) 10105

Commissions included on line 1 (box 42 of all T4 slips) 10120

Wage-loss replacement contributions (see line 10100 in the guide) 10130

Other employment income 10400 + 2

Old age security pension (box 18 of the T4A(OAS) slip) 11300 + 3

CPP or QPP benefits (box 20 of the T4A(P) slip) 11400 + 4

Disability benefits included on line 4 (box 16 of the T4A(P) slip) 11410

Other pensions and superannuation (see line 11500 in the guide and complete line 31400 in the Worksheet for the return) 11500 + 5

Elected split-pension amount (complete Form T1032) 11600 + 6

Universal child care benefit (UCCB) (go to canada.ca/line-11700) (see the RC62 slip) 11700 + 7

UCCB amount designated to a dependant 11701

Employment insurance and other benefits (box 14 of the T4E slip) 11900 + 8

Employment insurance maternity and parental benefits and provincial parental insurance plan benefits 11905

Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (complete the Worksheet for the return) 12000 + 9

Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations (complete the Worksheet for the return) 12010

Interest and other investment income (complete the Worksheet for the return) 12100 + 10

Net partnership income: limited or non-active partners only 12200 + 11

Registered disability savings plan income (box 131 of the T4A slip) 12500 + 12

Rental income (see Guide T4036) Gross 12599 Net 12600 + 13

Taxable capital gains (complete Schedule 3) 12700 + 14

Support payments received (see Guide P102) Total 12799 Taxable amount 12800 + 15

RRSP income (from all T4RSP slips) 12900 + 16

Other income Specify: 13000 + 17

Taxable scholarship, fellowships, bursaries, and artists' project grants 13010 + 18

Self-employment income (see Guide T4002)

Business income Gross 13499 Net 13500 + 19

Professional income Gross 13699 Net 13700 + 20

Commission income Gross 13899 Net 13900 + 21

Farming income Gross 14099 Net 14100 + 22

Fishing income Gross 14299 Net 14300 + 23

Workers' compensation benefits (box 10 of the T5007 slip) 14400 24

Social assistance payments 14500 + 25

Net federal supplements (box 21 of the T4A(OAS) slip) 14600 + 26

Add lines 24 to 26 (see line 54 in Step 4). 14700 = + 27

Add lines 1 to 23 and 27. This is your total income. 15000 = 28

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T1 – WORKSHEET, PAGE 1

Worksheet for the return T1-2020
Protected B when completed

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation. Keep this worksheet for your records.
Do not attach this worksheet to the return you send to the CRA.

Lines 12000, 12010, 12100, and 22100 – Statement of investment income, carrying charges, and interest expenses

For more information, see lines 12000, 12100, and 22100 in the guide.

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends other than eligible dividends (specify): 1

Add lines 1 and 2, and enter this amount on line 12010 of your return. 12010 = 3

Taxable amount of eligible dividends (specify): 4

Add lines 3 to 6, and enter this amount on line 12000 of your return. 12000 = 7

II – Interest, other investment income, and income from foreign sources

Specify: 8

Income from foreign sources, including foreign dividends Specify: 10

Add lines 8 to 10, and enter this amount on line 12100 of your return. 12100 = 11

III – Carrying charges, interest expenses, and other expenses

Carrying charges (specify): 12

Interest expenses (specify): 13

Other expenses (specify): 14

Add lines 12 to 14, and enter this amount on line 22100 of your return. 22100 = 15

BOX 132: ACTUAL AMOUNT OF ELIGIBLE DIVIDENDS

Represents the allocated amount of actual eligible dividends received from taxable Canadian corporations.

This amount is for reference purposes only and is not reported on your T1 tax return.

BOX 133: TAXABLE AMOUNT OF ELIGIBLE DIVIDENDS

Represents the allocated amount of taxable eligible dividends received from taxable Canadian corporations (box 132 plus the eligible dividend gross up amount).

This amount should be reported in Part I "Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations" of the T1 - Worksheet, page 1 and on line 12000 of your T1 tax return.

T5013

T1, PAGE 3

T1 - WORKSHEET, PAGE 1

BOX 134: DIVIDEND TAX CREDIT FOR ELIGIBLE DIVIDENDS

Represents the federal dividend tax credit to which you are entitled. It should be reported on line 112 of your T1 tax return. The total amount on line 126 of your T1 tax return should be reported on line 127 of your T1 tax return.

T5013

Canada Revenue Agency / Agence du revenu du Canada
 T5013
 Statement of Partnership Income / État des revenus d'une société de personnes

Partner's name and address - Nom et adresse du déclarant
 Partner code: 002, Country code: 003, Recipient type: 004

Partner's identification number - Numéro d'identification de l'associé: 001

Partner's name and address - Nom et adresse de l'associé
 Last name (print) - Nom de famille (en lettres moulées): 104, First name - Prénom Initials - Initiales: 105

Box - Case Code Amount Montant
 128 BC 197, 133 SK 198, 134 MB 199, 151 ON 200

Protected B when completed - Protégé B une fois rempli

T1, PAGE 7

Part C - Net federal tax

Enter the amount from line 70. Federal tax on split income (complete Form T1206) 40424 + 108
 Add lines 108 and 109. 40400 = 109
 Add lines 108 and 109. 40400 = 110
 Enter your total federal non-refundable tax credits from line 107 on the previous page. 35000
 Federal dividend tax credit (see line 40425 in the guide) 30425 + 112
 Minimum tax carryover (go to canada.ca/line-40427) 40427 + 113
 Add lines 111 to 113. = 114
 Line 110 minus line 114 (if negative, enter "0") Basic federal tax 42900 = 115
 Federal foreign tax credit (complete Form T2209) 40500 = 116
 Line 115 minus line 116 (if negative, enter "0") Federal tax 40650 = 117
 Total federal political contributions (attach receipts) 40900 118
 Federal political contribution tax credit (complete the Worksheet for the return) (maximum \$650) 41000 - 119
 Investment tax credit (complete Form T2038(IND)) 41200 + 120
 Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide)
 Net cost of shares of a provincially registered fund 41300 Allowable credit 41400 + 121
 Add lines 119 to 121. 41600 = 122
 Line 117 minus line 122 (if negative, enter "0") 41700 = 123
 Canada workers benefit advance payments received (box 10 of the RC210 slip) 41500 + 124
 Special taxes (see line 41800 in the guide) 41800 + 125
 Add lines 123 to 125. Net federal tax 42000 = 126
 Enter this amount on line 127 below.

Step 6 - Provincial or territorial tax
 Complete and attach Form 428 to calculate your provincial or territorial tax.

Step 7 - Refund or balance owing
 Net federal tax: enter the amount from line 126. 42000 127
 CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) 42100 + 128
 Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) 42120 + 129
 Social benefits repayment (amount from line 49) 42200 + 130
 Provincial or territorial tax (attach Form 428, even if the result is "0") 42800 + 131
 Add lines 127 to 131. This is your total payable. 43500 = 132

Continue on the next page

5006-R E (20) Page 7 of 8

BOX 151: CAPITAL GAINS (LOSSES)

Represents the allocated amount of capital gains (losses) incurred by the FT LPs' investments. As all flow-through shares that the fund purchases are deemed to have a nil cost base for tax purpose, disposition of the flow-through shares will result in taxable capital gains. FT LPs are expected to incur large capital gains in the years following the year of launch as the portfolio manager sells flow-through investments and prepares for the rollover into Ninepoint Resource Class.

This amount should be reported on line 17400 of Schedule 3. The taxable capital gains reported on line 19900 of Schedule 3 should then be reported on line 12700 of your T1 tax return.

T5013

Canada Revenue Agency / Agence du revenu du Canada
 Fiscal period-end / Exercice se terminant le: YYYY-MM-DD
T5013
 Statement of Partnership Income / État des revenus d'une société de personnes

Partner's name and address / Nom et adresse du déclarant
 Partner code / Code de l'associé: 002
 Country code / Code du pays: 003
 Recipient type / Genre de bénéficiaire: 004

Partnership account number / Numéro de compte de la société de personnes: 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 (p/n) / Nom de famille (en lettres majuscules): 104
 First name - Prénom / Initials - Initiales: 105

Box - Case / Code	Code	Amount - Montant	Box - Case / Code	Code	Amount - Montant
190			194		
197	BC		198	SK	
199	MB		200	ON	

5003-S3 E (20) Protected B when completed - Protégé B une fois rempli

T1, PAGE 3

Attach only the documents (schedules, information slips, forms, or receipts) requested to support any claim or deduction. Keep all other supporting documents. If a line does not apply, leave it blank unless instructed otherwise.

Step 2 - Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)		10100	1
Tax-exempt income for emergency services volunteers (see line 10100 in the guide)	10105		
Commissions included on line 1 (box 42 of all T4 slips)	10120		
Wage-loss replacement contributions (see line 10100 in the guide)	10130		
Other employment income	10400	+	2
Old age security pension (box 18 of the T4A(OAS) slip)	11300	+	3
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400	+	4
Disability benefits included on line 4 (box 16 of the T4A(P) slip)	11410		
Other pensions and superannuation (see line 11500 in the guide and complete line 31400 in the Worksheet for the return)	11500	+	5
Elected split-pension amount (complete Form T1032)	11600	+	6
Universal child care benefit (UCCB) (go to canada.ca/line-11700) (see the RC62 slip)	11700	+	7
UCCB amount designated to a dependant	11701		
Employment insurance and other benefits (box 14 of the T4E slip)	11900	+	8
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (complete the Worksheet for the return)	12000	+	9
Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations (complete the Worksheet for the return)	12010		
Interest and other investment income (complete the Worksheet for the return)	12100	+	10
Net partnership income: limited or non-active partners only	12200	+	11
Registered disability savings plan income (box 131 of the T4A slip)	12500	+	12
Rental income (see Guide T4036)	Gross 12599		
	Net 12600		
Taxable capital gains (complete Schedule 3)	12700	+	14
Support payments received (see Guide P102)	Total 12799		
	Taxable amount 12900		
RRSP income (from all T4RSP slips)	12900	+	16
Other income (Specify:)	13000	+	17
Taxable scholarship, fellowships, bursaries, and artists' project grants	13010	+	18
Self-employment income (see Guide T4002)			
Business income	Gross 13499		
	Net 13500		
Professional income	Gross 13699		
	Net 13700		
Commission income	Gross 13899		
	Net 13900		
Farming income	Gross 14099		
	Net 14100		
Fishing income	Gross 14299		
	Net 14300		
Workers' compensation benefits (box 10 of the T5007 slip)	14400		24
Social assistance payments	14500	+	25
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	+	26
Add lines 24 to 26 (see line 54 in Step 4).	14700	=	27
Add lines 1 to 23 and 27.	This is your total income.	15000	28

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SCHEDULE 3 OF T1, PAGE 2

Enter the amount from line 10 of the previous page.

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included on line 4 of the previous page)	16100	-	12
Line 11 minus line 12			13
T5, T5013, and T4PS information slips - Capital gains (or losses)	17400	+	14
T3 information slips - Capital gains (or losses)	17800	+	15
Add lines 13 to 15.			16
Capital loss from a reduction in your business investment loss	17800	-	17
Total of all gains (or losses) before reserves: line 16 minus line 17			18
Reserves from line 67060 of Form T2017 (if negative, show in brackets and subtract)	19100	+	19
Total capital gains (or losses): line 18 plus line 19	19200	+	18
Applicable rate	19700	×	20
Line 20 multiplied by the percentage on line 21 (If the result is positive, enter it on line 12700 of your return. If the result is negative (loss), read the instructions below.)			21
Taxable capital gains (or net capital loss) in 2020 19900			22

If the amount on line 22 is negative (loss), do not report the amount on line 12700 of your return. Your latest notice of assessment or reassessment will provide you with the amount of the loss you may be able to use to reduce your taxable capital gains of other years.

If you have a net capital loss in 2020 and would like to apply it against taxable capital gains you reported on your 2017, 2018, or 2019 return, complete Form T1A, Request for Loss Carryback.

You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

Principal residence
 Complete this section if you disposed of a property (or properties) in 2020 for which you are claiming a principal residence exemption.

In all cases, you have to complete Form T2091(IND), Designation of a property as a principal residence by an individual, or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.

Even if you do not sell your property, you may have a deemed disposition that you must report. A deemed disposition occurs when you are considered to have disposed of property, even though you did not actually sell it. For example, a deemed disposition may occur when you change how you use your principal residence, such as when:

- you change all or part of your principal residence to a rental or business operation
- you change your rental or business operation to a principal residence

If you were not a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce or eliminate the amount of the principal residence exemption. For more information, call the CRA at 1-800-959-8281.

Principal residence designation
 Tick the box that applies to your designation.

17800 1 I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for all years owned or for all years owned except one year in which I replaced my principal residence.

2 I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for some but not all years owned.

3 I designate the properties described on Form T2091(IND) or Form T1255 to have been my principal residences for some or all of the years owned.

See the privacy notice on your return.

5003-S3 E (20) Page 2 of 2

BOX 190 & BOX 191: CANADIAN EXPLORATION EXPENSE RENUNCIATION AND CANADIAN DEVELOPMENT EXPENSE RENUNCIATION

Represents the allocation of Canadian Exploration Expense (CEE) and Canadian Development Expense (CDE) renounced by flow-through share issuers, to be deducted from an investor's income.

These amounts are based on the T101 slips received each year-end by a FT LP from the companies that it is invested in during the year. CEE and CDE amounts can be carried forward and used in future years. Any unused CEE and CDE amounts will flow to future years as part of the Cumulative Canadian Exploration Expense (CCEE) and Cumulative Canadian Development Expense (CCDE), respectively.

You will include this amount on Form T1229 to determine the amount to be reported on your T1 tax return:

- (i) Enter the partnership's identification number into the *Partner's Identification Number* box in Area I of your Form T1229.
- (ii) If you had any undeducted CEE or CDE from the previous year, report any carryforward balances of CCEE and CCDE from the prior year in Area II, box (1) of your Form T1229.
- (iii) Report the amount from boxes 190 and 191 of your T5013 to Area I and Area II of Form T1229.
- (iv) Report the prior year's claim for federal ITC and current year's claim for provincial ITC in Area II of Form T1229.
- (v) Calculate Area II, box A by adding boxes (1) and (2) and subtracting box (3).
- (vi) If box A is negative, report this amount as "other income" on line 13000 of your T1 tax return.
- (vii) If box A is positive, calculate the maximum CEE and CDE deduction that can be claimed and report them in box (4) of Form T1229. The maximum deduction for CEE is calculated by multiplying box A by 100% and for CDE, multiplying box A by 30%.
- (viii) Report your desired CEE and CDE claim for the current year in box B up to the maximum in box (4).
- (ix) If applicable, complete the "Accelerated Investment Incentive" section. Report your desired accelerated investment incentive claim for the current year in box H up to the maximum calculated in box (5).
- (x) Calculate box [A-B-H] to obtain the carryforward CEE and CDE for the following year by subtracting box B and box H from box A. This unused balance can be carried forward indefinitely.
- (xi) Report the sum of the amounts claimed from Area II, box B and box H in Area III. The amount reported in Area III will be reported on line 22400 of your T1 tax return.

Canada Revenue Agency / Agence du revenu du Canada
T5013
 Statement of Partnership Income / État des revenus d'une société de personnes

Clear Date: []

Partner's name and address: []

Partner's identification number: []

Partner's share (%): []

Box - Case Code Amount - Montant

104					
105					
128					
132					
133					
151					
190					
194					
197	BC				
198	SK				
199	MB				
200	ON				

15013 (20) Protected B when completed - Protégé B une fois rempli

Canada Revenue Agency / Agence du revenu du Canada
Statement of resource expenses and depletion allowance
 Protected B when completed

Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of flow-through shares which qualify for investment tax credits (ITC) and to claim your depletion allowance.

I. Summary of T101 and T5013 slips (Renounced Canadian Exploration and Development Expenses)

Identification number (*)	Canadian exploration expense (CEE)		Canadian development expense (CDE)		Expenses qualifying for an ITC	
	Renunciation	Assistance	Renunciation	Assistance	Mineral exploration tax credit (METC)	Critical mineral exploration tax credit (CMETC)
Total						

Portion of any reduction subject to an interest free period: []
 Portion subject to an interest free period: []

Enter the total of the amounts reported in box 130 of your T101 or box 196 of your T5013 slips: []
 Enter the total of the amounts reported in boxes 123 and 129 of your T101 or box 195 of your T5013 slips: []

II. Canadian resource expenditure pools

The amounts calculated in Area I above form part of your CCEE (Cumulative Canadian Exploration Expense) and CCDE (Cumulative Canadian Development Expense) pool, as the case may be. In most cases the CCOGPE (Cumulative Canadian Oil and Gas Property Expense) pool is relevant only if you have an opening balance.

	CCEE	CCDE	CCOGPE
Add:			
Balance at the beginning of the year	(1)		
Total current year renunciation from Area I			
Other resource expenses (T5013 slips: boxes 173 to 175 and 206)			
Other (specify)			
Total current year addition	(2)		
Deduct:			
Total assistance from Area I			
Previous year's claim for federal investment tax credit			
Provincial flow-through share tax credit received or entitled to receive			
Assistance (T5013 slips: boxes 179 to 181)			
Other (specify)			
Total current year deduction	(3)		
Balance available	[(1) + (2) - (3)] A		
(If the balance is negative for CCEE or CCDE, include the amount on line 130 of your income tax return; a negative CCOGPE balance will first reduce your CCDE)			
Maximum deduction rate:			
Maximum exploration and development expenses available for deduction (if negative enter zero)	A x Rate (4)	x 100%	x 30%
Exploration and development expenses claimed (Enter the amount in 4 or a lesser amount)	B		

T1229 E (22) (Ce formulaire est disponible en français.) Page 1 of 2 Canada

Canada Revenue Agency / Agence du revenu du Canada
Step 3 - Net income
 Protected B when completed

Enter your total income from line 28 on the previous page: [15000] 29

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips): [20600]

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips): [20700] 30

RRSP deduction (see Schedule 7 and attach receipts): [20800] + 31

Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts): [20810]

Deduction for elected split-pension amount (complete Form T1032): [21000] + 32

Annual union, professional, or like dues (receipts and box 44 of all T4 slips): [21200] + 33

Universal child care benefit repayment (box 12 of all RC62 slips): [21300] + 34

Child care expenses (complete Form T778): [21400] + 35

Disability supports deduction (complete Form T929): [21500] + 36

Business investment loss (see Guide T4037) Gross: [21699] Allowable deduction: [21700] + 37

Moving expenses (complete Form T1-M): [21900] + 38

Support payments made (see Guide F102) Total: [21999] Allowable deduction: [22000] + 39

Carrying charges and interest expenses (complete the Worksheet for the return): [22100] + 40

Deduction for CPP or QPP contributions on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies): [22200] + 41

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$165.60): [22215] + 42

Exploration and development expenses (go to canada.ca/line-22400) (complete Form T1229): [22400] + 43

Other employment expenses (see Guide T4044): [22800] + 44

Clergy residence deduction (complete Form T1223): [23100] + 45

Other deductions Specify: [23200] + 46

Add lines 30 to 46: [23500] = 47

Line 29 minus line 47 (if negative, enter "0") This is your net income before adjustments: [23500] = 48

Social benefits repayment (if you reported income at line 8 and the amount at line 48 is more than \$67,750, see the repayment chart on the back of your T4E slip. If you reported income on lines 3 or 26, and the amount at line 48 is more than \$79,054, or you have an amount at code 202 on your T4A slip, and the amount at line 48 is more than \$38,000, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0") [23500] - 49

Line 48 minus line 49 (if negative, enter "0") This is your net income: [23600] = 50

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Canada Revenue Agency / Agence du revenu du Canada
Accelerated Investment Incentive
 Protected B when completed

Add:

Accelerated CDE renounced under an FTS agreement entered into after November 20, 2018

Other Accelerated CDE or Accelerated COGPE (Note 1)

Subtotal C

Deduct:

Total reductions net of additions other than Accelerated CDE / Accelerated COGPE

CDE / COGPE claimed in 2017 (Note 2)

Current year reduction [Insert Subtotal (3)] D

Total reductions

Total current year additions [Insert Subtotal (2)] E

Deduct Accelerated CDE / Accelerated COGPE

Additions other than Accelerated CDE

Total current year reductions less Subtotal E (if negative, enter zero) [D - E] F

Balance [C - F] G

Rate

Maximum Accelerated Investment Incentive available G x Rate (4) x 15% x 5%

Accelerated Investment Incentive claimed (Note 3) H

Balance at the end of the year A - B - H

Note 1: CDE or COGPE incurred by you after November 20, 2018 that is not renounced to you under a flow-through share agreement and that is not the cost of Canadian resource property acquired by you from a person or partnership with whom you do not deal at arm's length.

Note 2: See amount in B of your 2017 T1229

Note 3: The Accelerated Investment Incentive is only available in the year in which the CDE or COGPE is incurred or renounced to you.

III. Exploration and development expenses (see line 22400 in the General Income Tax and Benefit Guide)

Canadian exploration and development expenses claimed (Sum of the claims in B and H above) +

Foreign exploration and development expenses claimed (attach a schedule that gives the details of the amount claimed) +

Other expenses (e.g. Crown charges) +

Total exploration and development expenses (enter on line 22400 of your income tax return) =

IV. Expenditures qualifying for an investment tax credit (see line 41200 in the General Income Tax and Benefit Guide)

Expenditures qualifying for an investment tax credit from Area I

Deduct: Provincial flow through share tax credit received or entitled to receive (Allocate the provincial tax credit(s) proportionately according to the federal tax credit(s) being claimed, based on the amount(s) included in the appropriate column(s) under "Expenses qualifying for a provincial tax credit" on the T101 slip or amount(s) provided by a partnership on your T5013 slip or in a letter.)

Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 or line 67175, as applicable, of your Form T2038(ND)) =

For the CEE eligible for the CMETC, you can choose to earn the CMETC (at 30%) or METC (at 15%) but not both. Once you have chosen whether you want to earn the CMETC or the METC on your eligible CEE for the year, you cannot change to the alternate credit at a later date.

V. Depletion allowances (specify) (see line 23200 in the General Income Tax and Benefit Guide)

(enter on line 23200 of your income tax return) =

T1229 E (22) Page 2 of 2

BOX 194 AND 239: FEDERAL INVESTMENT TAX CREDIT (ITC) AND FEDERAL CRITICAL MINERALS EXPLORATION TAX CREDIT (CMETC)

The federal government allows a 15% non-refundable tax credit on certain expenditures incurred in the exploration of mineral resources. In the case of expenditures incurred in the exploration of critical minerals, the tax credit is 30%. This amount represents the per unit federal tax credits available to the investor. These amounts are based on the T101 slips received each year-end by a FT LP from the companies that it invested in.

This federal ITC/CMETC will be reduced by the amount of provincial ITC received, as described in point (ii) below.

The federal ITC/CMETC is determined and applied as follows:

- (i) Report the amounts from box 194 and 239 to Area I and Area IV of Form T1229.
- (ii) Enter the amount of any provincial ITC available into Area IV of Form T1229.
- (iii) Calculate the eligible resource expenditure that qualifies for an ITC/CMETC in Area IV of Form T1229 and enter this amount in box 67170 or box 67175 as applicable in Part B of Form T2038.
- (iv) Calculate line B in Part B of Form T2038 by multiplying the amount in box 67170 by 15%. Calculate line C in Part B of Form T2038 by multiplying the amount in box 67175 by 30%.
- (v) Calculate line E in Part B by adding all tax credits claimed on lines B and C. Enter line E into column 3 in Part F of Form T2038.
- (vi) Report any carryforward balance of federal ITC/CMETC in column 1 of Part F (can be obtained from column 9 of the previous year's Form T2038), if applicable.
- (vii) Calculate column 5 by adding columns 1, 2 and 3 and subtracting column 4 and report it on line E of Part D of Form T2038.
- (viii) Calculate line F of Part D of Form T2038 by subtracting any federal political contribution tax credits and labour-sponsored funds tax credits from Federal tax.
- (ix) Determine the amount of Federal ITC to claim by completing Part D. You can claim up to the lesser of line E and line F of Form T2038. Report this amount in column 6 of Part F of Form T2038.
- (x) Report the amount from column 6 on line 41200 of your T1 tax return. However, if you are subject to alternative minimum tax (AMT), enter zero into column 6 of Form T2038 and proceed to "Calculating an allowable claim if alternative minimum tax applies" of Part D of Form T2038.
- (xi) Calculate column 9 of Part F of Form T2038 by subtracting columns 6, 7 and 8 from column 5. This is the unused balance that can be carried forward to your following year's tax return. Any unused balance can be carried back 3 years or carried forward 20 years.

Canada Revenue Agency / Agence du revenu du Canada
 Fiscal period-end / Exercice se terminant le: YYYY-MM-DD
T5013
 Statement of Partnership Income / État des revenus d'une société de personnes
 Taxpayer identification number (see statement on back) / Numéro d'identification de l'impôt (voir l'énoncé au verso): TS
 Partner code / Code de l'associé: 000
 Country code / Code du pays: 000
 Recipient type / Genre de bénéficiaire: 000
 Total limited partner's business income (loss) / Total du revenu (ou la perte) d'entreprise
 Total business income (loss) / Total des gains (perles) en capital
 Capital cost allowance / Déduction pour amortissement

Canada Revenue Agency / Agence du revenu du Canada
Statement of resource expenses and depletion allowance
 Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of flow-through shares which qualify for investment tax credits (ITC) and to claim your depletion allowance.
 Attach your T101, T5013, and T5 slip(s) to the statement. If you do not have any of these slips, attach a statement that identifies you as a participant in the venture.
 Attach a separate sheet of paper if you need additional space for Areas I, IV, or V.
 Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.

I. Summary of T101 and T5013 slips (Renounced Canadian Exploration and Development Expenses)

Identification number (*)	Canadian exploration expense (CEE)		Canadian development expense (CDE)		Expenses qualifying for an ITC	
	Renunciation	Assistance	Renunciation	Assistance	Mineral exploration tax credit (METC)	Critical mineral exploration tax credit (CMETC)
Total						

Portion of any reduction subject to an interest free period. Enter the total of the amounts reported in box 130 of your T101 or box 196 of your T5013 slips.

Portion subject to an interest free period. Enter the total of the amounts reported in boxes 123 and 129 of your T101 or box 195 of your T5013 slips.

(*) Identification number on Form T101 – Statement of Resource Expenses or the partnership's filer identification number on Form T5013 – Statement of Partnership Income.

II. Canadian resource expenditure pools

The amounts calculated in Area I above form part of your CCEE (Cumulative Canadian Exploration Expense) and CCDE (Cumulative Canadian Development Expenditure) pool, as the case may be. In most cases the CCOGPE (Cumulative Canadian Oil and Gas Property Expense) pool is relevant only if you have an opening balance.

	CCEE	CCDE	CCOPE
Add:			
Balance at the beginning of the year	(1)		
Total current year renunciation from Area I			
Other resource expenses (T5013 slips: boxes 173 to 175 and 206)			
Other (specify)			
Total current year addition	(2)		
Deduct:			
Total assistance from Area I			
Previous year's claim for federal investment tax credit			
Provincial flow-through share tax credit received or entitled to receive			
Assistance (T5013 slips: boxes 179 to 181)			
Other (specify)			
Total current year deduction	(3)		
Balance available	[(1) + (2) - (3)]	A	
(If the balance is negative for CCEE or CCDE, include the amount on line 130 of your income tax return; a negative CCOGPE balance will first reduce your CCDE)			
Maximum deduction rate:			
Maximum exploration and development expenses available for deduction (if negative enter zero)	A x Rate (4)	x 100%	x 30%
Exploration and development expenses claimed (Enter the amount in 4 or a lesser amount)	B		

Part B – Calculating the current-year non-refundable ITC
Mineral exploration tax credit (METC)
 Total of your flow-through mining expenditures related to mineral exploration tax credit (also referred to as renounced Canadian exploration expenses) from the appropriate line in Part IV of Form T1229, Statement of resource expenses and depletion allowance **67170** x 0.15 = **B***

* This credit will reduce your Canadian exploration expense pool in the year following the year in which you claim the credit.
 For more information about METC, see page 2.

Critical mineral exploration tax credit (CMETC)
 Total of your flow-through mining expenditures related to critical mineral exploration tax credit (also referred to as renounced Canadian exploration expenses) from the appropriate line in Part IV of Form T1229, Statement of resource expenses and depletion allowance **67175** x 0.30 = **C***

* This credit will reduce your Canadian exploration expense pool in the year following the year in which you claim the credit.
 For more information about CMETC and to ensure you have considered your choices when claiming exploration expenses eligible for the CMETC, see page 2.

Apprenticeship job creation tax credit (AJCTC)
 If your apprentice works for you and also works for a related employer as defined under subsection 251(2) of the Act, all related employers have to agree in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number, social insurance number (SIN), or name appears below.

For each apprentice in their first 24 months of the apprenticeship, enter the apprenticeship contract number registered with Canada, or a province or territory of Canada, under an apprenticeship program designed to qualify or license individuals in the trade. If there is no contract number, enter the SIN or the name of the eligible apprentice. Then, enter the name of the eligible trade and the eligible salary and wages** payable in the year in respect of employment after May 1, 2006. The credit is 10% of the total of the amounts in Table 1, column 3. Attach a note if more space is needed.

Table 1 – Calculation of total Apprenticeship job creation tax credit

1	2	3
Contract number (SIN or name of apprentice)	Name of eligible trade	The lesser of eligible salary and wages** payable in the year or \$2,000.
1		
2		
3		

Total apprenticeship job creation tax credit (Total of amounts in column 3 plus applicable amount from box 40** of your T3 slip) **67180** x 0.10 = **D**

Total current-year non-refundable tax credits (add amounts B, C and D)
 Enter amount E in column 3 in Part F **E**

** Net of any government or non-government assistance received or to be received in respect of eligible salary and wages.
 *** Enter the amount from box 40 of your T3 slip as applicable, based on the code in box 43 in Guide T4013, T3 Trust Guide, and the instructions provided in the statement by the trust.

Accelerated Investment Incentive

Add: Accelerated CDE renounced under a FTS agreement entered into after November 20, 2018
 Other Accelerated CDE or Accelerated COGPE (Note 1) Subtotal **C**

Deduct: Total reductions net of additions other than Accelerated CDE / Accelerated COGPE
 CDE / COGPE claimed in 2017 (Note 2) [Insert Subtotal (3)]
 Current year reduction
 Total reductions **D**

Total current year additions [Insert Subtotal (2)]
 Deduct Accelerated CDE / Accelerated COGPE [Insert Subtotal C]
 Subtotal **E**

Total current year reductions less Subtotal E (if negative, enter Zero) [D - E] **F**

Balance [C - F] **G**

Rate **G x Rate (4)** **H**

Maximum Accelerated Investment Incentive available **H**

Accelerated Investment Incentive claimed (Note 3) **A - B - H**

	CCEE	CCDE	CCOPE
Balance at the end of the year			

Note 1: CDE or COGPE incurred by you after November 20, 2018 that is not renounced to you under a flow-through share agreement and that is not the cost of Canadian resource property acquired by you from a person or partnership with whom you do not deal at arm's length.
 Note 2: See amount in B of your 2017 T1229
 Note 3: The Accelerated Investment Incentive is only available in the year in which the CDE or COGPE is incurred or renounced to you.

III. Exploration and development expenses (see line 22400 in the General Income Tax and Benefit Guide)

Canadian exploration and development expenses claimed (Sum of the claims in B and H above) **I**
 Foreign exploration and development expenses claimed (attach a schedule that gives the details of the amount claimed) **+**
 Other expenses (e.g. Crown charges) **+**
 Total exploration and development expenses (enter on line 22400 of your income tax return) **=**

IV. Expenditures qualifying for an investment tax credit (see line 41200 in the General Income Tax and Benefit Guide)

	METC	CMETC
Expenditures qualifying for an investment tax credit from Area I		
Deduct: Provincial flow through share tax credit received or entitled to receive (Allocate the provincial tax credit(s) proportionately according to the federal tax credit(s) being claimed, based on the amount(s) included in the appropriate column(s) under "Expenses qualifying for a provincial tax credit" on the T101 slip or amount(s) provided by a partnership on your T5013 slip or in a letter.)		
Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 or line 67175, as applicable, of your Form T2038(ND))		

For the CEE, eligible for the CMETC, you can choose to claim the CMETC (at 30%) or METC (at 15%) but not both. Once you have chosen whether you want to claim the CMETC or the METC on your eligible CEE for the year, you cannot change to the alternate credit at a later date.

V. Depletion allowances (specify) (see line 23200 in the General Income Tax and Benefit Guide)
 (enter on line 23200 of your income tax return) **=**

Clear Data
Protected B when complete

Part E – Calculating a carryback and refund of an ITC (continued)

ITC available for refund
Complete this section to determine the balance of credit available for refund.

Total current-year refundable credit available (column 2 minus column 4 in Part F) 3
 Current-year credit claim (column 6, plus column 7, minus column 1 in Part F) 4
 Amount K 5
Subtotal (add amounts 4 and 5) 6
 Amount from column 3 in Part F 7
Total (amount 6 minus amount 7, if negative, enter "0") 8
Total credit available for refund (amount 3 minus amount 8) L

Calculating an ITC refund
Complete this section to calculate a refund of ITC that you earned in the current year. You must deduct any amounts you claim as a refund when you calculate the balance to carry forward to tax years that follow.

Amount you designate as a refund of ITC (cannot be more than amount L) 9
 The refundable rate 0.40
Refund of ITC (multiply amount 9 by amount 10) M
 Enter the total of amounts K and M in column 8 in Part F (cannot be more than amount J) M

Enter amount M on line 45-400 of your income tax and benefit return or on line 88 of a T3RET, T3 Trust Income Tax and Information Return.

Part F – Carryforward chart

1	2	3	4	5	6	7	8	9
Balance of credits carried forward from previous years	Current-year refundable credit (amount A in Part A)	Current-year non-refundable credit (amount D in Part B)	Adjustments*	Total credit available (column 1 plus column 2 plus column 3 minus column 4)	Current-year credit claim (amount G in Part D)	Current-year credit claim (AMT) (amount I in Part D)	Credit claim – other (amounts K plus M in Part E)	Balance carried forward (column 5 minus columns 6, 7, and 8)

* For a graduated rate estate, enter the amount of ITC allocated to beneficiaries from box 40 of your T3 slip.

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. The social insurance number is collected under section 237 of the Act and is used for identification purposes. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CICA PFIU 005 at canada.ca/ie-icic-source.

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Clear Data
Protected B when completed

Part C – Net federal tax

Enter the amount from line 70. 108
 Federal tax on split income (complete Form T1206) 40424 + -109
Add lines 108 and 109. 40400 = 110

Enter your total federal non-refundable tax credits from line 107 on the previous page. 35000
Federal dividend tax credit (see line 40425 in the guide) 40425 + -112
 Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691) 40427 + -113
 Add lines 111 to 113. 114
 Line 110 minus line 114 (if negative, enter "0") **Basic federal tax** 42900 = 115
 Federal foreign tax credit (complete Form T2209) 40500 = 116
 Line 115 minus line 116 (if negative, enter "0") **Federal tax** 40600 = 117

Total federal political contributions (attach receipts) 49900 118
 Federal political contribution tax credit (complete the Worksheet for the return) (maximum \$650) 11800 -119
Investment tax credit (complete Form T2038(IND)) 41200 + -120

Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide)
 Net cost of shares of a provincially registered fund 41300 Allowable credit 41400 + -121
Add lines 119 to 121. 41600 = 122
 Line 117 minus line 122 (if negative, enter "0") 41700 = 123

Canada workers benefit advance payments received (box 10 of the RC210 slip) 41500 + -124
Special taxes (see line 41800 in the guide) 41800 + 125
 Add lines 123 to 125.
 Enter this amount on line 127 below. **Net federal tax** 42000 = 126

Step 6 – Provincial or territorial tax

Complete and attach Form 428 to calculate your provincial or territorial tax.

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 126. 42000 127
 CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) 42100 + -128
 Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) 42120 + 129
 Social benefits repayment (amount from line 49) 42200 + 130
Provincial or territorial tax (attach Form 428, even if the result is "0") 42800 + 131
 Add lines 127 to 131. This is your **total payable**. 43500 = -132

Continue on the next page

5006-R E (20) Page 7 of 8

Clear Data
Protected B when complete

Part D

Calculating an allowable claim

Enter the total credit available from column 5 in Part F of this form E
 Federal tax (amount from line 40600 of your income tax and benefit return) 1
 Federal political contribution tax credit (amount from line 41000 of your income tax and benefit return) 2
Subtotal (amount 1 minus amount 2) 3
 Labour-sponsored funds tax credit (amount from line 41400 of your income tax and benefit return) 4
Subtotal (amount 3 minus amount 4) F

Enter your claim on this line
 You can claim an ITC amount up to, but not more than the lesser of amounts E or F G

If you do not have to complete Form T691, Alternative Minimum Tax, or if the amount you calculate on line 95 of Form T691 is "0", enter amount G on line 41200 of your income tax and benefit return, or on line 26 of Schedule 11, Federal Income Tax (T3 for Trusts). If alternative minimum tax (AMT) does not apply, enter amount G in column 6 in Part F of this form.

Otherwise, complete the following section to determine your ITC claim and enter "0" in column 6 in Part F of this form.

Calculating an allowable claim if alternative minimum tax (AMT) applies

If you complete Form T691, Alternative Minimum Tax, and calculated an amount greater than "0" on line 95 of that form, you must complete this section.

Enter amount F 5
 Federal foreign tax credit (amount from line 40500 of your income tax and benefit return) + 6
Subtotal (add amounts 5 and 6) 7
 The minimum amount from line 61 of Form T691 8
Subtotal (amount 7 minus amount 8, if negative, enter "0") H

Enter your claim on this line
 You can claim an ITC amount up to, but not more than the lesser of amounts E or H I

Enter amount I on line 41200 of your income tax and benefit return, or on line 37 of T3 Schedule 11.
Also enter amount I in column 7 in Part F of this form.

Page 7 of 9

BOX 197 (BC), BOX 198 (SK), BOX 199 (MB) & BOX 200 (ON): PROVINCIAL INVESTMENT TAX CREDITS

Represents the provincial ITCs associated with flow-through share investments generated by certain expenses incurred in the exploration or development of resources in a province that allows such credits. These amounts are based on the T101 slips received each year-end by a FT LP from the companies that it invested in.

The tax credit varies depending on the province (BC – 20%, SK – 10%, MB – 15%, ON – 5%). Additional credits are available to residents of Quebec. Residents of the province where the work is performed, not the province where the company resides, may claim these ITCs.

In a given taxation year, investors that qualify as residents in more than one province are required to complete Form T2203 – *Provincial and Territorial Taxes* (Form T2203), Part 4 – Provincial Tax (multiple jurisdictions). Tax credit amounts for each province that is reported in Form T2203, Part 4, should be summed and reported on line 42800 of your T1 tax return.

BOX 200: CLAIMING THE ONTARIO FOCUSED FLOW-THROUGH SHARE TAX CREDIT – FOR ONTARIO FILERS ONLY

Represents the renounced CEE that qualify for the Ontario Focused Flow-Through Share Tax Credit.

- (i) Report the amount from box 200 per the T5013 on line 1 of Form T1221 – *Ontario Focused Flow-Through Share Resource Expenses (Individuals)* (Form T1221).
- (ii) Report the amount from line 4 of the T1221 in box 63220 in the “Ontario focused flow-through share tax credit” section of Form ON479 – *Ontario Credits* (Form ON479).
- (iii) Calculate line 4 on Form ON479 by multiplying line 63220 by 5%.
- (iv) Report the amount from line 10 of ON479 on line 47900 of your T1 tax return.

BOX 197: CLAIMING THE BRITISH COLUMBIA MINING FLOW-THROUGH SHARE TAX CREDIT - FOR BRITISH COLUMBIA FILERS ONLY

Represents the renounced CEE that qualify for the British Columbia Mining Flow-Through Share Tax Credit.

- (i) Report the amount from box 197 per the T5013 on line 1, Part 1 of Form T1231 - *British Columbia Mining Flow-Through Share Tax Credit* (Form T1231).
- (ii) Calculate line 3 of Form T1231 by multiplying line 1 by 20%.
- (iii) Complete Part 2 of Form T1231. If you have any unused credits at the end of the year, complete Part 3 of Form T1231.
- (iv) Report the amount from line 9 of Form T1231 on line 81 of Form BC428 - *British Columbia Tax* (Form BC428) and line 51 in Part 4, Section BC428MJ of Form T2203, as applicable.
- (v) Report the amount from line 82 of BC428 on line 42800 of your T1 tax return.

T5013

FORM T1231, PAGE 1

FORM T2203 - BC428MJ, PAGE 2

Clear Data
Protected B when completed

Part C – British Columbia tax (continued)

Amount from line 62 of the previous page _____ 63

British Columbia tax reduction
If your net income from line 23600 of your return is **\$34,556 or more**, enter "0" on line 70 and continue on line 71. If it is **less than \$34,556**, complete the following calculation:

Basic reduction	Claim 5476	_____	64
Enter your net income from line 23600 of your return.		_____	
		65	
Base amount	= 21,185.00	66	
Line 65 minus line 66 (if negative, enter "0")	=	67	
Applicable rate	x 3.56%	68	
Line 67 multiplied by the percentage from line 68	=	69	
Line 64 minus line 69 (if negative, enter "0")		70	
British Columbia tax reduction	=	71	
Line 63 minus line 70 (if negative, enter "0")		72	
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P		73	
Line 71 minus line 72 (if negative, enter "0")		74	
British Columbia political contributions made in 2020	60400	75	
British Columbia political contribution tax credit (use Worksheet BC428)	(maximum \$500)	76	
Line 73 minus line 75 (if negative, enter "0")		77	
British Columbia employee share ownership plan tax credit from Certificate ESOP 20	60450	78	
British Columbia employee venture capital corporation tax credit from Certificate EVCC 30	60470 +	79	
Total ESOP and EVCC credits:		80	
Line 77 plus line 78	(maximum \$2,000)	81	
Line 76 minus line 79 (if negative, enter "0")		82	
British Columbia mining flow-through share tax credit (complete Form T1231)	68810		
Line 80 minus line 81 (if negative, enter "0")			
Enter this amount on line 42800 of your return.			

British Columbia tax _____ 82

See the privacy notice on your return.

5010-C E (20) Page 3 of 3

Clear Data
Protected B when completed

Part C – Net federal tax

Enter the amount from line 70. _____ 108

Federal tax on split income (complete Form T1206) 40424 + _____ 109

Add lines 108 and 109. 40400 = _____ 110

Enter your total federal non-refundable tax credits from line 107 of the previous page. _____ 111

Federal dividend tax credit (see line 40425 in the guide) 40425 + _____ 112

Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691) 40427 + _____ 113

Add lines 111 to 113. _____ 114

Line 110 minus line 114 (if negative, enter "0") _____ 115

Federal foreign tax credit (complete Form T2209) 40500 = _____ 116

Line 115 minus line 116 (if negative, enter "0") _____ 117

Federal tax 40600 = _____ 117

Total federal political contributions (attach receipts) 40900 _____ 118

Federal political contribution tax credit (complete the Worksheet for the return) (maximum \$650) 41000 - _____ 119

Investment tax credit (complete Form T2038(IND)) 41200 + _____ 120

Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide)

Net cost of shares of a provincially registered fund 41300 Allowable credit 41400 + _____ 121

Add lines 119 to 121. 41600 = _____ 122

Line 117 minus line 122 (if negative, enter "0") 41700 = _____ 123

Canada workers benefit advance payments received (box 10 of the RC210 slip) 41800 + _____ 124

Special taxes (see line 41800 in the guide) 41800 + _____ 125

Add lines 123 to 125. _____ 126

Enter this amount on line 127 below. **Net federal tax** 42000 = _____ 126

Step 6 – Provincial or territorial tax
Complete and attach Form 428 to calculate your provincial or territorial tax.

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 126. 42000 _____ 127

CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) 42100 + _____ 128

Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) 42120 + _____ 129

Social benefits repayment (amount from line 49) 42200 + _____ 130

Provincial or territorial tax (attach Form 428, even if the result is "0") 42800 + _____ 131

Add lines 127 to 131. This is your **total payable**. 43500 = _____ 132

Continue on the next page

5006-R E (20) Page 7 of 8

BOX 199: CLAIMING THE MANITOBA MINERAL EXPLORATION TAX CREDIT – FOR MANITOBA FILERS ONLY

Represents the renounced CEE that qualify for the Manitoba Mineral Exploration Tax Credit.

- (i) Report the amount from box 199 per the T5013 on line 2, Part 1 of Form T1241 – *Manitoba Mineral Exploration Tax Credit* (Form T1241).
- (ii) Calculate line 4 of Form 1241 by multiplying line 2 by 30%.
- (iii) Complete the rest of Part 1 of Form T1241. If you have any unused credits at the end of the year, complete Part 2 of Form T1241.
- (iv) Report the amount from line 8 of Form T1241 on line 78 of Form MB428 – *Manitoba Tax Credit* (Form MB428) and line 43 of Part 4, Section MB428MJ of Form T2203, as applicable.
- (v) Report the amount from line 79 of Form MB428 on line 42800 of your T1 tax return.

Canada Revenue Agency / Agence du revenu du Canada
T5013
Statement of Partnership Income / État des revenus d'une société de personnes

Clear Data
 Protected B when completed - Protégé B une fois rempli

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

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

Box - Case Code Amount - Montant

104									
105									
128									
132									
133									
151									

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

FORM T2203 - MB428MJ, PAGE 2

Clear Data
 Protected B when completed

Amount from line 28 of the previous page

Manitoba political contributions made in 2020 **61794** 30

Manitoba political contribution tax credit (use Worksheet MB428MJ) (maximum \$1,000) = 31

Line 29 minus line 31 (if negative, enter "0") = 32

Enter your labour-sponsored funds tax credit from Slip T2C (MAN) **60800** = 33

Line 32 minus line 33 (if negative, enter "0") = 34

Residents of Manitoba only:

Provincial foreign tax credit (complete Form T2036) = 35

Line 34 minus line 35 (if negative, enter "0") = 36

Manitoba community enterprise development tax credit (complete Form T1256) **60830** = 37

Line 36 minus line 37 (if negative, enter "0") = 38

Manitoba small business venture capital tax credit for individuals (complete Form T1256-1) (maximum \$67,500) **60850** = 39

Line 38 minus line 39 (if negative, enter "0") = 40

Manitoba employee share purchase tax credit (complete Form T1256-2) **60860** = 41

Line 40 minus line 41 (if negative, enter "0") = 42

Manitoba mineral exploration tax credit (complete Form T1241) **60920** = 43

Line 42 minus line 43 (if negative, enter "0") = 44

Enter this amount on line 6 in Part 5 of your Form T2203. **Manitoba tax** = 44

See the privacy notice on your return.

Manitoba
Manitoba Mineral Exploration Tax Credit
 2020

Clear Data
 Protected B when completed

Complete this form to calculate your Manitoba mineral exploration tax credit. You can claim this credit if you received an Information Slip T101, Statement of Resource Expenses, from a mining corporation, with an amount in box 144, or an Information Slip T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 199. The credits you earned in the year are used to reduce your Manitoba tax payable for that year. Any unused amounts can be carried forward for ten years or carried back for three years. If you are filing a paper return, attach this form and your T101 or T5013 slips.

Part 1 - Manitoba mineral exploration tax credit for 2020

Enter the unused Manitoba mineral exploration tax credit amount from your 2019 notice of assessment or reassessment. **1**

Enter the total of all eligible amounts from box 144 of Information Slip T101 and from box 199 of Information Slip T5013. **2**

Tax credit rate **30%** **3**

Line 2 multiplied by the percentage from line 3 **60850** = **4**

Current-year credit available **60850** = **4**

Line 1 plus line 4 **60850** = **5**

Total credit available **60850** = **5**

Enter the amount from line 77 of Form MB428, Manitoba Tax. (If you have to pay tax to more than one jurisdiction, enter the amount from line 42 of Form MB428MJ in Part 4 of your Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.) **6**

Enter whichever is less: amount from line 5 or line 6 **7**

Enter the credit you are claiming for 2020 (cannot be more than line 7). Enter this amount on line 60920 of Form MB428 or Form MB428MJ in Part 4 of your Form T2203, whichever applies. **Current-year claim** **60920** = **8**

Part 2 - Unused credit available

Complete this part if the amount of your current-year claim (line 8) is less than the total credit available (line 5).

Amount from line 5 **60850** = **9**

Amount from line 8 **60920** = **10**

Line 9 minus line 10 **60850** = **11**

Total unused credit available **60850** = **11**

Carryback to previous years

The carry-back provisions allow you to apply unused credits against your Manitoba tax for the three previous years. The credit you apply cannot be more than your Manitoba tax for that year. If you want to claim a carryback to your 2019, 2018, or 2017 return(s), send an adjustment request to the Canada Revenue Agency. Note: Wait until you receive your 2020 notice of assessment before making an adjustment request to your 2019, 2018, or 2017 return(s).

Certification

I certify that the information given on this form is correct and complete.

Signature _____ Date _____

See the privacy notice on your return.

T1241 E (20) (Ce formulaire est disponible en français.) Page 1 of 1 Canada

FORM MB428, PAGE 3

Clear Data
 Protected B when completed

Part C - Manitoba tax

Manitoba tax on taxable income from line 8 = 55

Manitoba tax on split income (complete Form T1206) **61510** + = 56

Line 55 plus line 56 = 57

Manitoba non-refundable tax credits from line 54 = 58

Manitoba dividend tax credit (use Worksheet MB428) **61520** + = 59

Manitoba minimum tax carryover:

Amount from line 40427 of your return $\times 50\% = 61540$ + = 60

Add lines 58 to 60. = 61

Line 57 minus line 61 (if negative, enter "0") = 62

Manitoba additional tax for minimum tax purposes:

Form T691: line 111 minus line 114 $\times 50\% =$ + = 63

Line 62 plus line 63 = 64

Manitoba political contributions made in 2020 **61794** = 65

Manitoba political contribution tax credit (use Worksheet MB428) (maximum \$1,000) = 66

Line 64 minus line 66 (if negative, enter "0") = 67

Enter your labour-sponsored funds tax credit from Slip T2C (MAN) **60800** = 68

Line 67 minus line 68 (if negative, enter "0") = 69

Provincial foreign tax credit (complete Form T2036) = 70

Line 69 minus line 70 (if negative, enter "0") = 71

Manitoba community enterprise development tax credit (complete Form T1256) **60830** = 72

Line 71 minus line 72 (if negative, enter "0") = 73

Manitoba small business venture capital tax credit for individuals (complete Form T1256-1) (maximum \$67,500) **60850** = 74

Line 73 minus line 74 (if negative, enter "0") = 75

Manitoba employee share purchase tax credit (complete Form T1256-2) **60860** = 76

Line 75 minus line 76 (if negative, enter "0") = 77

Manitoba mineral exploration tax credit (complete Form T1241) **60920** = 78

Line 77 minus line 78 (if negative, enter "0") = 79

Enter this amount on line 42800 of your return. **Manitoba tax** = 79

See the privacy notice on your return.

Clear Data

Protected B when completed

Part C – Net federal tax

Enter the amount from line 70.		108
Federal tax on split income (complete Form T1206)	40424 +	-109
Add lines 108 and 109.	40400 =	▶
Enter your total federal non-refundable tax credits from line 107 on the previous page.		111
Federal dividend tax credit (see line 40425 in the guide)	40425 +	-112
Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691)	40427 +	-113
Add lines 111 to 113.	=	▶
Line 110 minus line 114 (if negative, enter "0")	Basic federal tax 42900 =	114
Federal foreign tax credit (complete Form T2209)	40500 =	115
Line 115 minus line 116 (if negative, enter "0")	Federal tax 40600 =	116
Total federal political contributions (attach receipts)	40900	118
Federal political contribution tax credit (complete the Worksheet for the return)	(maximum \$650) 41000	-119
Investment tax credit (complete Form T2038(IND))	41200 +	-120
Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide)		
Net cost of shares of a provincially registered fund	41300	Allowable credit 41400 +
Add lines 119 to 121.	41600 =	▶
Line 117 minus line 122 (if negative, enter "0")	41700 =	122
Canada workers benefit advance payments received (box 10 of the RC210 slip)	41500 +	-124
Special taxes (see line 41800 in the guide)	41800 +	125
Add lines 123 to 125.		
Enter this amount on line 127 below.	Net federal tax 42000 =	126

Step 6 – Provincial or territorial tax
Complete and attach Form 428 to calculate your provincial or territorial tax.

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 126.		42000	127
CPP contributions payable on self-employment and other earnings (complete Schedule 9 or Form RC381, whichever applies)	42100 +	-128	
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120 +	129	
Social benefits repayment (amount from line 49)	42200 +	130	
Provincial or territorial tax (attach Form 428, even if the result is "0")	42800 +	131	
Add lines 127 to 131.	This is your total payable 43500 =	-132	

Continue on the next page

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BOX 198: CLAIMING THE SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT – FOR SASKATCHEWAN FILERS ONLY

Represents the renounced CEE that qualify for the Saskatchewan Mineral Exploration Tax Credit.

Residents will receive a SK-METC Slip – *Saskatchewan Mineral Exploration Tax Credit Certificate* (SK-METC), which indicates the amount of Saskatchewan mineral exploration tax credit available, from each flow-through share issuer that qualifies for the Saskatchewan mineral exploration tax credit.

- (i) Do not report the amount in box 198 of your T5013. Report the sum of the total of the tax credits per the SK-METC slips received.
- (ii) Enter the sum on line 75 of Form SK428 – *Saskatchewan Tax and Credits* (Form SK428) and line 41 in Part 4, Section SK428MJ of Form T2203, as applicable.
- (iii) Report the amount from line 80 of Form SK428 on line 42800 in your T1 tax return.

Canada Revenue Agency / Agence du revenu du Canada
Fiscal period-end / Exercice se terminant le YYYY-MM-DD
Statement of Partnership Income / État des revenus d'une société de personnes
T5013

Partner's name and address - Nom et adresse du déclarant
 Tax shelter identification number (see statement on back) / Numéro d'identification de la société de personnes (voir l'annexe au dos)
 Partner code / Code de l'associé: 002
 Country code / Code du pays: 000
 Recipient type / Genre de bénéficiaire: TS

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'un associé
 Total business income (loss) / Total du revenu (de la perte) d'associés

Partner's share (%) of partnership / Part de l'associé (% dans la société de personnes): 000
 Total capital gains (losses) / Total des gains (pertes) en capital: 000
 Capital cost allowance / Déduction pour amortissement: 000

Partner's name and address - Nom et adresse de l'associé
 Last name (print) - Nom de famille (en lettres majuscules) / First name - Prénom / Initials - Initiales
 Box - Case / Code: 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151

9013 (20) Protected B when completed - Protégé B une fois rempli

FORM T2203 - SK428MJ, PAGE 2

Amount from line 32 of the previous page 33
Saskatchewan political contributions made in 2020 63554 34
Saskatchewan political contribution tax credit (use Worksheet SK428MJ) (maximum \$650) 35
Line 33 minus line 34 (if negative, enter "0") 36
Labour-sponsored venture capital tax credit (residents of Saskatchewan only):
 For investments in venture capital corporations registered in Saskatchewan:
 Enter your tax credit from Slip T2C (Sask.) (maximum \$875) 37
 For investments in venture capital corporations registered federally:
 Enter your tax credit from Slip T2C (Sask.) (maximum \$875) 38
Line 37 plus line 38 (maximum \$875) 63557 = 39
Line 36 minus line 39 (if negative, enter "0") 40
Saskatchewan mineral exploration tax credit from Slip SK-METC 63600 41
Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment + 42
Line 41 plus line 42 = 43
Line 40 minus line 43 (if negative, enter "0") = 44
Residents of Saskatchewan only:
Saskatchewan graduate tuition tax credit (complete Form RC360) 63640 45
Line 44 minus line 45 (if negative, enter "0") = 46
Enter your Saskatchewan qualifying environmental trust tax credit. = 47
Line 46 minus line 47 (if negative, enter "0") = 48
Enter this amount on line 7 in Part 5 of your Form T2203. Saskatchewan tax = 48

Request for carryback of unused mineral exploration tax credit
 Amount from line 43 above 49
 Amount from line 40 above 50
 Line 49 minus line 50 (if negative, enter "0") 51
 Enter on line 52 any part of the amount from line 51 that you want to carry back to 2019 to reduce your Saskatchewan tax.
 Enter on line 53 any amount that you want to carry back to 2018 and on line 54 any amount that you want to carry back to 2017.
 Enter the amount you want to carry back to 2019: 63601 52
 Enter the amount you want to carry back to 2018: 63602 53
 Enter the amount you want to carry back to 2017: 63603 54

Complete this chart if you are claiming an amount for dependant children born in 2002 or later on line 58210 of the SK column in Part 3 of your Form T2203.

Child's name	Relationship to you	Date of birth			Social insurance number (if available)
		Year	Month	Day	

See the privacy notice on your return.

9008-C E (20)

Part C - Net federal tax
 Enter the amount from line 70.
Federal tax on split income (complete Form T1206) 40424 + 108
Add lines 108 and 109. 40400 = 109
Enter your total federal non-refundable tax credits from line 107 on the previous page. 35000 = 110
Federal dividend tax credit (see line 40425 in the guide) 40425 + 111
Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691) 40427 + 112
Add lines 111 to 113. = 113
Line 110 minus line 114 (if negative, enter "0") = 114
Federal foreign tax credit (complete Form T2209) 42900 = 115
Line 115 minus line 116 (if negative, enter "0") 40500 = 116
Total federal political contributions (attach receipts) 49900 118
Federal political contribution tax credit (complete the Worksheet for the return) (maximum \$650) 41000 -119
Investment tax credit (complete Form T2038(IND)) 41200 + -120
Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide)
 Net cost of shares of a provincially registered fund 41300 Allowable credit 41400 + -121
Add lines 119 to 121. 41600 = 121
Line 117 minus line 122 (if negative, enter "0") 41700 = 122
Canada workers benefit advance payments received (box 10 of the RC210 slip) 41900 + -124
Special taxes (see line 41800 in the guide) 41800 + -125
Add lines 123 to 125. = 125
Enter this amount on line 127 below. Net federal tax 42000 = 126

Step 6 - Provincial or territorial tax
 Complete and attach Form 428 to calculate your provincial or territorial tax.

Step 7 - Refund or balance owing
 Net federal tax: enter the amount from line 126. 42000 127
 CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) 42100 + -128
 Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) 42120 + -129
 Social benefits repayment (amount from line 49) 42800 + -130
Provincial or territorial tax (attach Form 428, even if the result is "0") 42800 + -131
Add lines 127 to 131. This is your total payable. 43500 = -132

Continue on the next page

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FORM SK428, PAGE 3

Part C - Saskatchewan tax
 Saskatchewan tax on taxable income from line 8 54
 Saskatchewan tax and small business capital gains tax credit (complete Form T1237) 61499 - 55
 Line 54 minus line 55 = 56
 Saskatchewan tax on split income (complete Form T1206) 61510 + 57
 Line 56 plus line 57 = 58
 Saskatchewan non-refundable tax credits from line 53 59
 Saskatchewan dividend tax credit (use Worksheet SK428) 61520 + -60
 Saskatchewan minimum tax carryover:
 Amount from line 40427 of your return x 50% = 61540 + -61
Add lines 59 to 61. = 62
Line 58 minus line 62 (if negative, enter "0") = 63
Saskatchewan additional tax for minimum tax purposes:
 Form T691: line 111 minus line 114 x 50% = + 64
Line 63 plus line 64 = 65
 Provincial foreign tax credit (complete Form T2036) = 66
 Line 65 minus line 66 (if negative, enter "0") = 67
Saskatchewan political contributions made in 2020 63554 68
Saskatchewan political contribution tax credit (use Worksheet SK428) (maximum \$650) = 69
Line 67 minus line 69 (if negative, enter "0") = 70
Labour-sponsored venture capital tax credit:
 For investments in venture capital corporations registered in Saskatchewan:
 Enter your tax credit from Slip T2C (Sask.) (maximum \$875) 71
 For investments in venture capital corporations registered federally:
 Enter your tax credit from Slip T2C (Sask.) (maximum \$875) 72
Line 71 plus line 72 (maximum \$875) 63557 = 73
Line 70 minus line 73 (if negative, enter "0") = 74
Saskatchewan mineral exploration tax credit from Slip SK-METC 63600 75
Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment + 76
Line 75 plus line 76 = 77
Line 74 minus line 77 (if negative, enter "0") = 78
Saskatchewan graduate tuition tax credit (complete Form RC360) 63640 - 79
Line 78 minus line 79 (if negative, enter "0") = 80
Enter this amount on line 42800 of your return. Saskatchewan tax = 80

Continue on the next page.

5008-C E (20) Page 3 of 4

Filing Instructions for Form Relevé 15

BOX 1: NET CANADIAN AND FOREIGN BUSINESS INCOME (LOSS)

Represents your share of partnership income (loss). It should be reported on line 29 of Schedule L – *Net Business Income* (Schedule L).

If the amount reported on line 29 of Schedule L is negative, report it on line 10 of Schedule N – *Adjustment of Investment Expenses* (Schedule N). If the amount reported is positive, report it on line 24 of Schedule N.

The total net business income on line 34 of Schedule L should be carried to line 164 of your Quebec Income Tax Return.

The amount on line 40 of Schedule N should be reported on line 260 of your Quebec Income Tax Return.

RELEVÉ 15

RELEVÉ 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: 2010

1- Revenus (ou parts nettes) d'entreprise (société canadienne et étrangère) 2- Revenu net (ou parts nettes) d'entreprise de source étrangère 3- Revenu net (ou parts nettes) de location (société canadienne et étrangère) 4- Revenu net (ou parts nettes) de location de source étrangère 5- Amortissement 6- Montant net des dividendes déduits

7- Revenu d'actives-revenues de placement de source canadienne 8- Revenu de placement de source étrangère 9- Revenu de placement de source étrangère 10- Gains (ou pertes) en capital au net de la déduction 11- Pertes nettes des dividendes ordinaires

12- Gains (ou pertes) en capital au net de la déduction 13- Parts à l'égard d'un placement dans une entreprise 14- Revenu brut de la société de personnes 15- Frais financiers et frais d'exploitation 16- Bénéfices compensatoires d'un mécanisme de transfert de dividendes 17- Impôt étranger payé sur les revenus non liés d'une entreprise 18- Impôt étranger payé sur les revenus liés d'une entreprise 19- Autres gains 20- Bénéfices compensatoires d'un mécanisme de transfert de dividendes 21- Bénéfices compensatoires d'un mécanisme de transfert de dividendes 22- Bénéfices compensatoires d'un mécanisme de transfert de dividendes 23- Bénéfices compensatoires d'un mécanisme de transfert de dividendes 24- Capital versé - Part de la société membre dans les dettes 25- Capital versé - Part de la société membre dans les biens admissibles 26- Capital versé - Part de la société membre dans l'actif net 27- Parts comme membres à responsabilité limitée 28- Frais d'exploitation au Canada 29- Frais de mise en valeur au Canada 30- Frais à l'égard de biens canadiens vendus au péritoire et au jeu 31- Valeur nette des biens canadiens vendus au péritoire et au jeu 32- Frais d'exploitation au Québec 33- Frais d'exploitation au Québec 34- Frais d'exploitation dans le Nord québécois 35- Montants d'aide pour les frais incidents (voir les cases 28 à 32 et 34 à 36) 36- Pourcentage de participation dans les ventes (ou les parts) 37- Nombre d'unités détenues par l'associé 38- Code d'activité

39- Code de société de personnes 40- Code de société 41- Code de contribuable 42- Pourcentage des affaires faites au Québec par la société de personnes 43- Remboursement de capital 44- Crédits d'impôt pour dividendes 45- Partie admise des gains en capital imposables sur biens reliés aux ressources

Abri fiscal

Description et code de la principale activité commerciale concernant l'abri fiscal: Le numéro d'identification de 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'imposé de bénéficier des avantages fiscaux découlant de cet abri fiscal.

50- Montant d'unité détenue au cours de l'exercice financier 51- Code unitaire 52- Code des unités 53- Montant à recouvrer 54- Montant de règlement à risque 55- Autres réductions indiquées

Actions accréditées

60- Frais d'exploitation au Canada 61- Frais de mise en valeur au Canada 62- Frais d'exploitation au Québec 63- Frais d'explo. minime de surface, pétrole ou gaz au Québec 64- Frais d'exploitation dans le Nord québécois 65- Frais d'émission d'actions ou de titres

66- Montants d'aide pour les frais incidents (voir les cases 60 à 64) 67- Montants d'aide pour les frais incidents (voir les cases 60 à 64) 68- Montants d'aide pour les frais incidents (voir les cases 60 à 64)

Crédit d'impôt

70- Code de crédit 71- Montant admissible 72- Code de région ou de MRC 73- Code de fais 74- Pourcentage de participation pour le crédit d'impôt

75- Date d'expiration du bien 76- Date d'utilisation du bien

Renseignements complémentaires:

SCHEDULE N

REVENU QUÉBEC Adjustment of Investment Expenses

TP-1-D-N-V (2020-12)

A Investment expenses

Loss from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return) 10

Carrying charges and interest expenses (line 231 of your return) 12

Deduction for exploration and development expenses (see line 260 in the guide) 14

Other expenses incurred to earn property income (see line 260 in the guide) 16

Add lines 10 through 16. 18

B Investment income

Dividends from taxable Canadian corporations (line 128 of your return) 20

Interest and other investment income (line 130 of your return) 22

Income from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return) 24

Income accrued under a life insurance policy, RL-3 slip, box J 26

Recovery of resource deductions (see line 154, point 11, in the guide) multiplied by 50% 28

Ordinary annuities, RL-2 slip, box B, if code "RO" appears in the "Provenance des revenus" box 30

Other property income allocated by a trust and property income allocated to shareholders 32

Taxable capital gains (see line 260 in the guide) 34

Add lines 20 through 34. 36

Subtract line 36 from line 18. If the result is negative, enter 0. 40

Adjustment of investment expenses = 40

C Other investment expenses

Complete this part only if you entered an amount on lines 289 and 290 of your return.

Limited partnership loss (included on line 289 of your return) 50

Net capital losses from other years (see line 276, point 9, in the guide) 52

Add lines 50 and 52. 54

Amount from line 36 above 56

Amount from line 18 above 58

Subtract line 58 from line 56. If the result is negative, enter 0. 60

Subtract line 60 from line 54. If the result is negative, enter 0. 64

Adjustment of other investment expenses = 64

D Amount that can be carried forward

Unused portion of the adjustment of investment expenses (see line 252 in the guide) 70

Amount from line 40 above 72

Amount from line 64 above 74

Add lines 70 through 74. 76

Amount from line 252 of your 2020 return 78

Subtract line 78 from line 76. 80

Amount that can be carried forward = 80

Enclose a copy of this schedule with your return.

10N11 ZZ 73487849

N

REVENU QUÉBEC TP-1, D-L-V (2020-12) Schedule L

Business Income

Net business income

Enter your net business income on lines 22 through 26 (do not include income covered by lines 28 and 29).
Enclose your financial statements or form TP-80-V, as applicable.

Business other than the ones listed below	Gross income	12	Net income	22
Farming	Gross income	13	Net income	23
Fishing	Gross income	14	Net income	24
Profession	Gross income	15	Net income	25
Work remunerated on a commission basis	Gross income	16	Net income	26
Add lines 22 through 26				
Income from a partnership allocated to a retiring partner or end-of-career allowance received by a physician who did not practise medicine in the year the allowance was received				
Income from a partnership of which you were a specified member				
Add lines 27 through 29				
Carry the result to line 164 of your return.				Net business income
				34

Insurable earnings (QPII) and pensionable earnings (OPP) of a person responsible for a family-type resource or an intermediate resource (line 8 of form LM-53-V)

40

TP-1, D-V (2020-12) Page 2

Total income

If you held employment outside Canada, check this box: 94
If you held employment in Canada, outside Quebec, check this box: 95

CPP contribution (see the guide)	96	QPP contribution, RL-1 slip, box B	98
Pensionable earnings (CPP)	96.1	Pensionable salary or wages (QPP), RL-1 slip, box G (see the guide)	98.1
QPIP premium, RL-1 slip, box H	97	Taxable benefit, RL-1 slip, boxes G-1 and L-2	102
Commissions received, RL-1 slip, box M	100		

Employment income, RL-1 slip, box A

Correction of employment income, if you received an RL-22 slip (Work Chart 105)

Other employment income (see the guide) Specify: 106 | 0

Premiums paid to a wage loss replacement plan 165

Parental insurance benefits, RL-4 slip, box A

Employment insurance benefits and other benefits, TAE slip

Old Age Security pension, T4(A)AS slip

QPP or CPP benefits, RL-2 slip, box C

Payments from a pension plan, an RRRSP, a RRRIF, a QPSP or a PRPPV/RSP or annuities

Retirement income transferred by your spouse (see the guide)

Dividends from taxable Canadian corporations Actual amount of eligible dividends 166 Taxable amount 128

Interest and other investment income

Rental income. Attach form TP-128-V or your financial statements. Gross income 168 Net income 136

Taxable capital gains (see the guide). Complete Schedule G.

Support payments received (taxable amount) 142

Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B 147

Income replacement indemnities and net federal supplements Specify: 149 | 151

Incentive Program to Retain Essential Workers 148

Other income (see the guide) CERB, CESB, CRB, CRSB and CRCB 169 Specify: 153 | 154

Net business income (line 34 of Schedule L) 34

Total income = 199

Net income

Deduction for workers (see the guide) 201

Registered pension plan (RPP) deduction, RL-1 slip, box D 205

Employment expenses and deductions Specify: 206 | 207

RRSP or PRPPV/RSP deduction HBP or LLP 212 | 214

Support payments made (deductible amount). See the guide. Recipient's social insurance number 224 | 225

Moving expenses. Complete form TP-348-V 228

Carrying charges and interest expenses (see lines 231 and 260 in the guide) 231

Business investment loss. Complete form TP-232-1-V. Total losses 233 Allowable loss 234

Deduction for residents of designated remote areas. Complete form TP-350-1-V 236

Deduction for exploration and development expenses 241

Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q 245

Deduction for a repayment of amounts overpaid to you (see the guide) 246

Deduction for QPP and CPP contributions and QPIP premiums Specify: 248 | 248

Other deductions (see the guide) Specify: 249 | 250

Carry-over of the adjustment of investment expenses (see the guide) 252

Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions 254

Subtract line 254 from line 199.

Adjustment of investment expenses (see the guide). Complete Schedule N.

Add lines 256 and 260.

If the result is negative, enter 0. Carry the result to page 3.

Net income = 275

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BOX 6A & BOX 44: ACTUAL AMOUNT OF ELIGIBLE DIVIDENDS & DIVIDEND TAX CREDIT

Box 6a represents your share of the partnership's eligible dividends received from Canadian corporations during the taxation year. Report it on line 166 of your Quebec Income Tax Return.

To calculate the taxable dividend, multiply the amount per box 6a by 1.38 which should also appear in box 6a-1. Report the amount per box 6a-1 on line 128 of your Quebec Income Tax Return. Then report line 128 on line 20 of Schedule N.

Box 44 represents your share of the dividend tax credit. Report it on line 415 of your Quebec Income Tax Return.

RELEVÉ 15

RELEVÉ 15 Montants attribués aux membres d'une société de personnes

Année: 2020 Code du droit: N° du dernier relevé transmis: RL-15 (2020-10)

Date de début de l'exercice financier: 2020 Numéro d'identification de l'abri fiscal, s'il y a lieu:

1- Revenus (supplémentaires) d'entreprise / Revenus canadiens et étrangers	2- Revenus net (ou parts nettes) / Revenus canadiens et étrangers	3- Revenus net (ou parts nettes) de location / Revenus canadiens et étrangers	4- Revenus net (ou parts nettes) de location de source étrangère	5- Amortissement	6a- Montant net des dividendes ordinaires
7- Intérêts et autres revenus	8- Revenus de placement / Revenus étrangers	9- Revenu de copropriété	10- Gains (ou pertes) en capital venant de la vente de biens	11- Provisions relatives aux immobilisations dévaluées	6b- Montant net des dividendes ordinaires
12- Gains (ou pertes) en capital venant de la vente de biens	13- Parts à l'égalité d'un abri fiscal dans une entreprise	14- Revenus bruts de la société de personnes	15a- Frais financiers et frais d'intérêts	15b- Réajustements compensatoires d'un abri fiscal de Québec de dividendes	6c- Montant du Québec retenu à la source
17- Impôt étranger payé sur les revenus net (ou parts d'une entreprise)	18- Impôt étranger payé sur les revenus d'investissement	19- Dons de bienfaisance	20- Autres dons	21a- Crédit d'impôt à l'investissement - Autres investissements	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'abri fiscal	25- Factures à recevoir	27- Parts comme membre à responsabilité limitée	28- Frais d'exploitation au Canada
29- Frais de mise en valeur au Canada	30- Frais à l'égalité de biens canadiens relatifs au pétrole et au gaz	31- Frais d'exploitation au Québec	32- Frais d'exploitation au Québec	33- Frais d'explo. mine de surface, pétrole ou gaz en Québec	34- Frais d'exploitation dans le Nord québécois
35- Montants d'aide pour les frais de recherche et développement	36- Pourcentage de participation dans les revenus (ou les pertes)	37- Nombre d'unités détenues par l'associé	38- Code d'activité	44- Crédit d'impôt pour dividendes	45- Parts admissibles des gains en capital imposables sur biens admissibles au rachat

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 la formule 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 de unités acquises au cours de l'exercice financier 51- Coût unitaire 52- Coût total des unités 53- Montant à recevoir limité 54- Montant de rajustement à risque 55- Autres réductions imposables

Actions accréditées

60- Frais d'exploitation au Canada 61- Frais de mise en valeur au Canada 62- Frais d'exploitation au Québec 63- Frais d'explo. mine de surface, pétrole ou gaz en Québec 64- Frais d'exploitation dans le Nord québécois 65- Frais d'exploitation d'actions ou de titres

66- Montants d'aide pour les frais de recherche et développement 67- Montants d'aide pour les frais de recherche et développement 68- Montants d'aide pour les frais de recherche et développement 69- Montants d'aide pour les frais de recherche et développement

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

6a-1

Nom et adresse du membre de la société de personnes

Voyez les explications relatives aux cases dans le document RL-15-EX.

REVENU QUÉBEC TP-1, D-N-V (2020-12) **Schedule N**

Adjustment of Investment Expenses

A Investment expenses
Loss from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return)
Carrying charges and interest expenses (line 231 of your return)
Deduction for exploration and development expenses (see line 260 in the guide)
Other expenses incurred to earn property income (see line 260 in the guide)
Add lines 10 through 16.

B Investment income
Dividends from taxable Canadian corporations (line 128 of your return)
Interest and other investment income (line 130 of your return)
Income from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return)
Income accrued under a life insurance policy, *RI-3 slip, box J*
Recovery of resource deductions (see line 154, point 11, in the guide) multiplied by 50%
Ordinary annuities, *RI-2 slip, box B*, if code "902" appears in the "Provenance des revenus" box
Other property income allocated by a trust and property income allocated to shareholders
Taxable capital gains (see line 260 in the guide)
Add lines 20 through 34.
Subtract line 36 from line 18. If the result is **negative**, enter 0.
Carry the result to line 260 of your return.

C Other investment expenses
Complete this part only if you entered an amount on lines 289 and 290 of your return.
Limited partnership loss (included on line 289 of your return)
Net capital losses from other years (see line 276, point 9, in the guide)
Add lines 50 and 52.
Amount from line 36 above
Amount from line 18 above
Subtract line 58 from line 56.
If the result is **negative**, enter 0.
Subtract line 60 from line 54. If the result is **negative**, enter 0.
Carry the result to line 276 of your return.

D Amount that can be carried forward
Unused portion of the adjustment of investment expenses (see line 252 in the guide)
Amount from line 40 above
Amount from line 64 above
Add lines 70 through 74
Amount from line 252 of your 2020 return
Subtract line 78 from line 76.

Enclose a copy of this schedule with your return.

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Attach your documents here (include only the required documents). If you have a balance due, attach your payment and the remittance slip to page 1.

TP-1, D-N-V (2020-12) Page 3

Taxable income

Amount from line 275
Adjustment of deductions (see the guide) Specify: 277
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)
Add lines 275 through 278.
Deductions for strategic investments (see the guide) Specify: 285
Non-capital losses from other years Specify: 289
Net capital losses from other years (see line 276, point 9, and line 290 in the guide)
Capital gains deduction (see the guide)
Deduction for an Indian
Deductions for certain income (see the guide)
Miscellaneous deductions (see the guide) Specify: 295
Add lines 287 through 297.
Subtract line 298 from line 279. If the result is **negative**, enter 0.

Non-refundable tax credits

Basic personal amount
Adjustment for income replacement indemnities (see the guide)
Subtract line 359 from line 350.
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B.
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A.
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)
Add lines 359 through 376.
Multiply line 377 by 15%.
Expenses for medical services not available in your area
Medical expenses. Complete Schedule B.
Interest paid on a student loan. Complete Schedule M. Amount claimed
Add lines 378 through 385.
Multiply line 388 by 20%.
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide) Specify: 393
Tax credit for career extension (see the guide)
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1, ND-V.
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395
Home buyers' tax credit. Complete form TP-752, HA-V.
Tax credit for unions, professional or other dues
Tax credit for tuition or examination fees. Complete Schedule T.
Tax credit for tuition or examination fees transferred by a child (see the guide)
Add lines 377, 1, 389 through 392, 395 through 397, 398 and 398, 1. Non-refundable tax credits

Income tax and contributions

Income tax on taxable income.
Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403.
Non-refundable tax credits (line 399)
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413 of Schedule E instead. If you are completing form TP-766.2-V, check box 404.
If you are completing Part 4 of form TP-766.2-V, check box 405.
Tax credit for contributions to authorized Quebec political parties (Work Chart 414)
Dividend tax credit
Tax credits for Capital regional et coopératif Desjardins shares, *RI-J6 slip, boxes B and D*
Tax credit for a labour-sponsored fund (see the guide)
Add lines 414 through 424.
Subtract line 425 from line 413. If the result is **negative**, see line 431 in the guide.
Credits transferred from one spouse to the other (see the guide)
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E.
If the result is **negative**, enter 0. Carry the result to page 4.

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Pay close attention to the lines preceded by an arrow →

TP-1, D-N-V (2020-12) Page 2

Total income

If you held employment outside Canada, check this box.
If you held employment in Canada, outside Quebec, check this box.
CPP contribution (see the guide) 96
Pensionable earnings (CPP) 97
QPP premium, *RI-1 slip, box H* 97
Commissions received, *RI-1 slip, box M* 100
QPP contribution, *RI-1 slip, box B* 98
Personal salary or wages (QPP), *RI-1 slip, box G* (see the guide) 98.1
Taxable benefits, *RI-1 slip, boxes G-1 and L-2* 100
Employment income, *RI-1 slip, box A* 101
Correction of employment income, if you received an RL-22 slip (Work Chart 105) 105
Other employment income (see the guide) Specify: 106
Premiums paid to a wage loss replacement plan 107
Parental insurance benefits, *RI-6 slip, box A* 110
Employment insurance benefits and other benefits, *74E slip* 114
Old Age Security pension, *74A(OAS) slip* 119
QPP or CPP benefits, *RI-2 slip, box C* 119
Payments from a pension plan, an RRSP, a RRIIF, a DPSP or a PRPP/RRSP, or annuities 122
Retirement income transferred by your spouse (see the guide) 123
Dividends from taxable Canadian corporations Actual amount of eligible dividends 128
Actual amount of ordinary dividends 167 Taxable amount 128
Interest and other investment income 130
Rental income.
Attach form TP-128-V or your financial statements. Gross income 168 Net income 136
Taxable capital gains (see the guide). Complete Schedule G.
Support payments received (taxable amount) 147
Social assistance payments, *RI-5 slip, box A*, and similar financial assistance, *RI-5 slip, box B* 147
Income replacement indemnities and net federal supplements Specify: 149
Incumbent Program to Retain Essential Workers 151
Other income (see the guide) CERB, CESB, CRB, CRSB and CRCB 169 Specify: 153 154
Net business income (line 34 of Schedule L) 164
Add lines 101 and 105 through 164. Total income 199

Net income

Deduction for workers (see the guide)
Registered pension plan (RPP) deduction, *RI-1 slip, box D* 201
Employment expenses and deductions Specify: 206
RRSP or PRPP/RRSP deduction HBP or LLP 212
Support payments made (deductible amount). See the guide.
Recipient's social insurance number 224
Moving expenses. Complete form TP-348-V.
Carrying charges and interest expenses (see lines 231 and 260 in the guide) 228
Business investment loss. Complete form TP-232.1-V.
Total losses 233 Allowable loss 234
Deduction for residents of designated remote areas. Complete form TP-350.1-V.
Deduction for exploration and development expenses 241
Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q.
Deduction for a repayment of amounts overpaid to you (see the guide) 245
Deduction for QPP and CPP contributions and QPIP premiums Specify: 248.1 248
Other deductions (see the guide) Specify: 249 250
Carry-over of the adjustment of investment expenses (see the guide) 252
Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions 254
Subtract line 254 from line 199.
Adjustment of investment expenses (see the guide). Complete Schedule N.
Add lines 256 and 260.
If the result is **negative**, enter 0. Carry the result to page 3. Net income 275

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BOX 7: INTEREST AND OTHER INVESTMENT INCOME FROM CANADIAN SOURCES

Represents your share of the partnership's interest income. Report it on line 130 of your Quebec Income Tax Return. Then report line 130 on line 22 of Schedule N.

RELEVÉ 15

QUEBEC INCOME TAX RETURN, PAGE 2

RELEVÉ 15 Montants attribués aux membres d'une société de personnes

Date de clôture de l'exercice financier: 2020

1. Revenu net (ou perte nette) d'exploitation (sources canadienne et étrangère) 2. Revenu net (ou perte nette) d'exploitation (sources canadienne et étrangère) 3. Revenu net (ou perte nette) de location (sources canadienne et étrangère) 4. Revenu net (ou perte nette) de location de location de source étrangère 5. Amortissement 6. Montant net des dividendes obtenus

7. Revenu d'actifs en placement de source canadienne 8. Revenu d'actifs en placement de source étrangère 9. Revenu de copropriété 10. Gains (ou pertes) en capital sur le cédul de la déduction 11. Transactions relatives aux immobilisations aliénées 12. Montant net des dividendes ordinaires

13. Gains (ou pertes) en capital sur le cédul de la déduction 14. Revenu net (ou perte nette) d'exploitation 15. Frais financiers et frais d'exploitation 16. Paiements compensatoires d'actions de transfert de dividendes 17. Frais de Québec versés à la source

18. Impôt étranger payé sur les revenus des sociétés étrangères 19. Impôt étranger payé sur les revenus d'exploitation 20. Dons de bienfaisance 21. Autres dons 22. Gains (ou pertes) d'investissement - Bénéficiaires 23. Gains (ou pertes) d'investissement - Autres baux

24. Capital versé - Part de la société membre dans les dettes 25. Capital versé - Part de la société membre dans les dettes 26. Capital versé - Part de la société membre dans les dettes 27. Facture d'impôt 28. Frais d'exploitation au Canada

29. Frais de mise en valeur au Canada 30. Frais d'impôt de biens canadiens 31. Amortissement des immobilisations 32. Frais d'exploitation au Québec 33. Frais d'exploitation de surface, pétrole ou gaz au Québec 34. Frais d'exploitation dans les trusts québécois

35. Montants d'aide pour les frais inscrits aux cases 28 à 32 et 32 à 34 36. Pourcentage de participation dans les revenus (ou les pertes) 37. Nombre d'unités détenues par l'associé 38. Code d'unité

39. Code de société 40. Code d'exercice 41. Code de contribution 42. Pourcentage des autres taxes au Québec par la société de personnes 43. Remboursement de capital 44. Codes d'impôt pour dividendes 45. Perte admise des gains en capital imposables sur biens transférés 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. Montant d'unités reçues en contrepartie 51. Code unique 52. Code total des unités 53. Montant à recevoir limité 54. Montant de règlement à risque 55. Autres réductions indécises

Actions accréditées

60. Frais d'exploitation au Canada 61. Frais de mise en valeur au Canada 62. Frais d'exploitation au Québec 63. Frais d'exploitation de surface, pétrole ou gaz au Québec 64. Frais d'exploitation dans les trusts québécois 65. Frais d'émission d'actions ou de titres

66. Montants d'aide pour les frais inscrits aux cases 60 à 64 67. Code unique 68. Code de contribution 69. Code de société 70. Code de crédit

Crédit d'impôt

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'acquisition du bien

Remarque: Complémentaires

Pay close attention to the lines preceded by an arrow →

Total income

If you held employment outside Canada, check this box: 94 95

If you held employment in Canada, outside Québec, check this box: 96 97 98 99

CPP contribution (see the guide) 96 98
 Pensionable earnings (CPP) 96.1 98.1
 QPIP premium, RL-1 slip, box H 97 98.1
 Commissions received, RL-1 slip, box M 100 102

QPP contribution, RL-1 slip, box B 98
 Pensionable salary or wages (OPP), RL-1 slip, box G (see the guide) 98.1
 Taxable benefit, RL-1 slip, boxes G-1 and L-2 102

Employment income, RL-1 slip, box A 101
 Correction of employment income, if you received an RL-22 slip (Work Chart 105) 105
 Other employment income (see the guide) 107
 Pensions paid to a wage loss replacement plan 108
 Parental insurance benefits, RL-6 slip, box A 110
 Employment insurance benefits and other benefits, TAE slip 111
 Old Age Security pension, T4A(OAS) slip 114
 QPP or CPP benefits, RL-2 slip, box C 119
 Payments from a pension plan, an RRSP, a DRSP or a PRPP/VRSP, or annuities 122
 Retirement income transferred by your spouse (see the guide) 123
 Dividends from taxable Canadian corporations 166
 Actual amount of eligible dividends 166
 Actual amount of ordinary dividends 167
 Taxable amount 178
 Interest and other investment income 190

Rental income 196
 Attach form TP-128-V or your financial statements. Gross income 168 Net income 136
 Taxable capital gains (see the guide). Complete Schedule G. 132
 Support payments received (taxable amount) 142
 Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B 147
 Income replacement indemnities and net federal supplements 148
 Incentive Program to Retain Essential Workers 151
 Other income (see the guide) 154
 Net business income (line 34 of Schedule L) 164
 Total income = 199

Net income

Deduction for workers (see the guide) 201
 Registered pension plan (RPP) deduction, RL-1 slip, box D 205
 Employment expenses and deductions 207
 RRSP or PRPP/VRSP deduction 214
 Support payments made (deductible amount). See the guide. Recipient's social insurance number 224 225
 Moving expenses. Complete form TP-348-V. 228
 Carrying charges and interest expenses (see lines 231 and 260 in the guide) 231
 Business investment loss. Complete form TP-232.1-V. 234
 Total losses 233 Allowable loss 234
 Deduction for residents of designated remote areas. Complete form TP-350.1-V. 236
 Deduction for exploration and development expenses 241
 Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q. 245
 Deduction for a repayment of amounts overpaid to you (see the guide) 246
 Deduction for QPP and CPP contributions and QPIP premiums 248
 Other deductions (see the guide) 249
 Carry-over of the adjustment of investment expenses (see the guide) 252
 Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions 254
 Subtract line 254 from line 199. 256
 Adjustment of investment expenses (see the guide). Complete Schedule N. 260
 Add lines 256 and 260. 278
 If the result is negative, enter 0. Carry the result to page 3. Net income = 278

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SCHEDULE N

REVENU QUÉBEC Adjustment of Investment Expenses

TP-1.D.N-V (2020-12) Schedule N

A Investment expenses

Loss from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return)

Carrying charges and interest expenses (line 231 of your return) 10
 Deduction for exploration and development expenses (see line 260 in the guide) 12
 Other expenses incurred to earn property income (see line 260 in the guide) 14
 Add lines 10 through 16. 18

B Investment income

Dividends from taxable Canadian corporations (line 128 of your return)

Interest and other investment income (line 130 of your return) 20
 Income from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return) 24
 Income accrued under a life insurance policy, RL-3 slip, box J 26
 Recovery of resource deductions (see line 154, point 11, in the guide) multiplied by 50% 28
 Ordinary annuities, RL-2 slip, box E, if code "902" appears in the "Provenance des revenus" box 30
 Other property income allocated by a trust and property income allocated to shareholders 32
 Taxable capital gains (see line 260 in the guide) 34
 Add lines 20 through 34. 36
 Subtract line 36 from line 18. If the result is negative, enter 0. Carry the result to line 260 of your return. Adjustment of investment expenses = 40

C Other investment expenses

Complete this part only if you entered an amount on lines 289 and 290 of your return.

Limited partnership loss (included on line 289 of your return) 50
 Net capital losses from other years (see line 276, point 9, in the guide) 52
 Add lines 50 and 52. 54

Amount from line 36 above 56
 Amount from line 18 above 58
 Subtract line 58 from line 56. If the result is negative, enter 0. 60
 Subtract line 60 from line 54. If the result is negative, enter 0. Carry the result to line 276 of your return. Adjustment of other investment expenses = 64

D Amount that can be carried forward

Unused portion of the adjustment of investment expenses (see line 252 in the guide) 70
 Amount from line 40 above 72
 Amount from line 64 above 74
 Add lines 70 through 74. 76
 Amount from line 252 of your 2020 return 78
 Subtract line 78 from line 76. Amount that can be carried forward = 80

Enclose a copy of this schedule with your return. 10N1 ZZ 73487849

BOX 12 & BOX 45: CAPITAL GAINS (LOSSES) & ELIGIBLE TAXABLE CAPITAL GAINS AMOUNT ON RESOURCE PROPERTY

RELEVÉ 15

RELEVÉ 15 Montants attribués aux membres d'une société de personnes RL-15 (2020-10)

Date de clôture de l'exercice financier: 2020

Année: Code du relevé: N° du dernier relevé transmis:

1- Revenus (ou pertes) nettes (entreprise) (base canadienne et étrangère) 2- Revenu net (ou perte nette) d'entreprise de source étrangère 3- Revenus net (ou perte nette) de location (base canadienne et étrangère) 4- Revenu net (ou perte nette) de location de source étrangère 5- Amortissement 6- Montant net des dividendes déductibles

7- Intérêts et autres revenus de placement de source canadienne 8- Revenu de placement de source étrangère 9- Retour de capital 10- Gains (ou pertes) en capital sur le coût de la déduction 11- Provisions relatives aux immobilisations déduites 12- Gains (ou pertes) en capital sur le coût de la déduction 13- Perte à l'égard d'un placement dans une entreprise 14- Revenu brut de la société de personnes 15- Frais financiers et frais d'intérêts 16- Impôt de Québec versé à la source

17- Impôt déduit sur les revenus de placement de source étrangère 18- Impôt déduit sur les revenus d'entreprise 19- Divs de bénéfices 20- Autres divs 21- Crédits d'impôt à l'investissement - Bénéficiaires admissibles 22- Crédits d'impôt à l'investissement - Autres bénéficiaires

23- Capital versé - Part de la société membre dans les biens admissibles 24- Capital versé - Part de la société membre dans les biens admissibles 25- Frais à l'égard de biens admissibles relatifs au pétrole et au gaz 26- Frais d'exploration au Québec 27- Frais d'exploration au Québec 28- Frais d'exploration au Québec 29- Frais d'exploration au Québec 30- Pourcentage de participation dans les revenus (ou les pertes) 31- Nombre d'unités détenues par l'individu 32- Code d'activité

33- Montants d'ade pour les frais incorporels aux cas 28 à 30 et 32 à 34 34- Code de société 40- Code d'assise 41- Code de contribution 42- Pourcentage des affaires faites au Québec par la société de personnes 43- Remboursement de capital 44- Crédits d'impôt pour dividendes 45- Perte admissible en gain en capital imposable sur biens réels sur ressource

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 de l'unité 53- Montant à recouvrer limité 54- Montant de rachat à risque 55- Autres réductions indiquées

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'exploration 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'ade pour les frais incorporels aux cas 60 à 64

Crédit d'impôt

70- Code de crédit 71- Montant admissible 72- Code de région ou d'AMC 73- Code de frais 74- Pourcentage de participation pour le crédit d'impôt

75- Frais d'acquisition du bien 76- Frais d'utilisation du bien

Renseignements complémentaires

Box 12 represents your share of the partnership capital gains (losses). Report this amount on line 47 of Schedule G - *Capital Gains and Losses* (Schedule G). Report total taxable capital gains from line 98 of Schedule G on line 139 of your Quebec Income Tax Return.

Box 45 represents the eligible taxable capital gains on resource property. Enter it on line 27 on Form TP-726.20.2-V - *Capital Gains Deduction on Resource Property* (Form TP-726.20.2.V). Report line 75 of Form TP-726.20.2.V on line 292 of your Quebec Income Tax Return. If the property you disposed of is not entitled to a capital gains deduction (refer to line 292 of your Quebec Income Tax Return and Section 260 of the *Revenu Québec Guide*), enter the amount per line 139 of your Quebec Income Tax Return on line 34 of Schedule N.

You should consult your tax advisor to determine the eligibility for exemption on gains realized from the disposition of resource property.

SCHEDULE G, PAGE 2

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Amount from line 30: 40
 Amount of your 2020 reserve for property disposed of in 2020 (see line 139 in the guide): 32
 Subtract line 32 from line 30: 8
 Amount of your 2019 reserve: 36
 Amount of your 2020 reserve for property disposed of before 2020: 38
 Subtract line 38 from line 36: 40
 Add lines 34 and 40: 44
 Carry the result (whether positive or negative) to line 88. **Capital gains (or losses) = 44**

B Resource property

Name of corporation: Acquisition date (YY MM):
 Number of shares, if applicable: Gain (or loss): 46
 Subtract lines B and C from line A: 47
 Capital gains (or losses) from resource property: RL-15 slip, box 12 (except gains or losses on line 22): 48
 Capital gains (or losses) from a partnership, if they are not included on line 47: 50
 Add lines 46 through 48: 50
 Carry the result (whether positive or negative) to line 88. **Capital gains (or losses) = 50**

C Qualified farm or fishing property and qualified small business corporation shares
 (except shares of a public corporation covered in parts A and B and property covered on line 234 of your return)

Check the box(es) corresponding to the property you disposed of: Farm or fishing property [51] Small business corporation shares [53]

If you disposed of eligible shares in a corporation as part of the transfer of a family business, check box 55: [55]

If you checked box 55, enter the amount you are designating as a deemed capital gain (line 110 of form TP-517.5-S-V): [55.1]

Description: Number of shares, if applicable: Acquisition date (YY MM):
 A - Proceeds of disposition: B - Adjusted cost base: C - Expenses relating to the disposition
 Subtract lines B and C from line A: 54
 If applicable, add the amount from line 105 of form TP-517.5-S-V: 56
 Capital gains (or losses): RL-15 slip, box 12; RL-16 slip, box 18; RL-25 slip, box C: 60
 Capital gains (or losses) from a partnership, if they are not included on line 54: 63
 Add lines 54 through 58: 68
 Capital gains (or losses) before reserves: 68
 Amount of your 2020 reserve for property disposed of in 2020 (including the amount on line 106 of form TP-517.5-S-V, if applicable): 68
 Subtract line 63 from line 60: 68
 Amount of your 2019 reserve for property disposed of after March 18, 2007 (lines 63 and 77 of Schedule G for 2019): 74
 Date the property was disposed of (YYYY MM DD): 75
 Amount of your 2020 reserve for the property covered on line 74: 77
 Subtract line 77 from line 74: 80
 Add lines 68 and 80: 84
 Carry the result (whether positive or negative) to line 88. **Capital gains (or losses) = 84**

D Taxable capital gains (or net capital loss)

Add lines 44, 50 and 84: 88
 Deferral of capital gains realized on a disposition of small business corporation shares: 94
 Subtract line 94 from line 88: 96
 If you entered an amount on line 55.1, see line 139 in the guide. Otherwise, enter 0: 96.1
 Add lines 96 and 96.1: 96.2
 Multiply line 96.2 by 50%. If the result is positive, carry it to line 139 of your return. If it is negative, do not enter it on line 139 of your return. See "Net capital loss" (line 139 in the guide): 50%
Taxable capital gains (or net capital loss) = 98

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TP-726.20.2-V (2020-10) 2 of 3

Complete lines 11 through 18 only if you disposed of the property in 2020.

Proceeds of disposition of the property: 111
 Expenses related to the disposition: 12
 Adjusted cost base of the property. This amount must be positive: 13
 Add lines 12 and 13: 14
 Subtract line 14 from line 11: 15
 If the result is negative, enter 0. In this case, you are not entitled to the capital gains deduction on the property.
 Reserve deducted in 2020 with respect to the property: 16
 Subtract line 16 from line 15: 17
 Amount from line 17: 17
 Carry the result to line 26: 18
Taxable capital gain realized on a property

Complete lines 20 through 23 only if you deducted a reserve in 2019 with respect to the property.

Capital gain realized on the disposition of the property: 20
 Reserve deducted in 2019 with respect to the property: 21
 Reserve deducted in 2020 with respect to the property: 22
 Subtract line 21 from line 20: 23
 Amount from line 22: 23
 Carry the result to line 26: 23
Taxable capital gain realized on a property

Taxable capital gain limit on a property (line 10): 25
 Taxable capital gain realized on a property (line 18 or 23, as applicable): 26
 Enter the amount from line 25 or 26, whichever is less, or the amount from box 45 of your RL-15 slip, as applicable: 27
Eligible taxable capital gain amount realized on a property

2.2 Eligible taxable capital gains amount realized on all property

Total of the amounts from line 27 of every form TP-726.20.2-V completed for 2020: 28
Eligible taxable capital gains amount realized on all property

3 Limit on exploration expenses incurred in Québec

Exploration expenses incurred in Québec:

- For 1992 (box F of your RL-11 slip): 30
- For 1993 through 1995 (box F of your RL-11 slip and box 32 of your RL-15 slip): 31
- For 1996 through 1999 (box D of your RL-11 slip and box 31 of your RL-15 slip): 32
- For 2000 through 2002 (box D of your RL-11 slip and box 31 or 62 of your RL-15 slip): 33
- For 2003 through 2020 (box D of your RL-11 slip and box 32 or 62 of your RL-15 slip): 34
- Add lines 30 through 34: 35

Amount of assistance received or receivable for the payment of the above expenses:

- For 1992 (box H of your RL-11 slip): 36
- For 1993 and 1994 (box H of your RL-11 slip and box 34 (32) of your RL-15 slip): 37
- For 1995 (box H of your RL-11 slip and box 35 (32) of your RL-15 slip): 38
- For 1996 and 1997 (box I of your RL-11 slip and box 35 (31) of your RL-15 slip): 39
- For 1998 and 1999 (box G of your RL-11 slip and box 35 (31) of your RL-15 slip): 40
- For 2000 through 2002 (box G of your RL-11 slip and box 34 (31) or 66 (62) of your RL-15 slip): 41
- For 2003 through 2020 (box G of your RL-11 slip and box 35 (32) or 66 (62) of your RL-15 slip): 42
- Add lines 36 through 42: 43
- Subtract line 46 from line 35: 44
- If the result is negative or equal to zero, you are not entitled to the capital gains deduction for 2020: 47
- Total of the capital gains deductions claimed for previous years (amount from line 58): 50
- Subtract line 50 from line 47: 51
- If the result is negative or equal to zero, you are not entitled to the capital gains deduction for 2020: 51
 Amount from line 51: 51
 Carry the result to line 52: 52
Limit on exploration expenses incurred in Québec

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Total income

If you held employment outside Canada, check this box. 94
 If you held employment in Canada, outside Quebec, check this box. 95

CPP contribution (see the guide)	96	QPP contribution, RL-1 slip, box B	98
Pensionable earnings (CPP)	96.1	Pensionable salary or wages (QPP), RL-1 slip, box G (see the guide)	98.1
QPP premium, RL-1 slip, box H	97	Commissions received, RL-1 slip, box M	100
Taxable benefit, RL-1 slip, boxes G-1 and L-2	102		

Employment income, RL-1 slip, box A

Correction of employment income, if you received an RL-22 slip (Work Chart 105)

Other employment income (see the guide) Specify: 106 0

Premiums paid to a wage loss replacement plan 107

Parental insurance benefits, RL-6 slip, box A

Employment insurance benefits and other benefits, T4E slip

Old Age Security pension, T4A(OAS) slip

QPP or CPP benefits, RL-2 slip, box C

Payments from a pension plan, an RRSP, a RRIIF, a DRSP or a PRPP/VRSP or annuities

Retirement income transferred by your spouse (see the guide)

Dividends from taxable Canadian corporations

Actual amount of eligible dividends 166

Actual amount of ordinary dividends 167

Taxable amount 128

Interest and other investment income

Rental income

Attach form TP-128-V or your financial statements. Gross income 168

Net income 136

Taxable capital gains (see the guide). Complete Schedule G.

Support payments received (taxable amount)

Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B

Income replacement indemnities and net federal supplements Specify: 149

Incentive Program to Retain Essential Workers

Other income (see the guide) CERB, CESB, CRB, CRSD and CRCB 165

Specify: 153

Net business income (line 34 of Schedule L) 164

Add lines 101 and 105 through 164. **Total income** = 199

Net income

Deduction for workers (see the guide)

Registered pension plan (RPP) deduction, RL-1 slip, box D

Employment expenses and deductions Specify: 206

RRSP or PRPP/VRSP deduction HBP or LLP 212

Support payments made (deductible amount). See the guide. Recipient's social insurance number 222

Moving expenses, Complete form TP-348-V

Carrying charges and interest expenses (see lines 231 and 260 in the guide)

Business investment loss, Complete form TP-232.1-V

Total losses 233

Allowable loss 234

Deduction for residents of designated remote areas, Complete form TP-350.1-V

Deduction for exploration and development expenses

Deduction for retirement income transferred to your spouse on December 31, Complete Schedule Q

Deduction for a repayment of amounts overpaid to you (see the guide)

Deduction for QPP and CPP contributions and QPIP premiums Specify: 248.1

Other deductions (see the guide) Specify: 249

Carry-over of the adjustment of investment expenses (see the guide)

Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions** = 254

Subtract line 254 from line 199.

Adjustment of investment expenses (see the guide). Complete Schedule N.

Add lines 256 and 260. **Net income** = 275

If the result is negative, enter 0. Carry the result to page 3.

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TP-726.20.2-V (2020-10) 3 of 3

4 Capital gains deductions claimed for previous years

Refer to the copies of form TP-726.20.2-V filed for previous years.

Add the following amounts:

- Amount from line 90 for 1992
- Amount from line 131 for 1993
- Amount from line 70 for 1994 through 1999

Total =

Amount from line 70 for 2000 Inclusion rate for 2000

Total = × 4/3 =

Add the following amounts:

- Amount from line 70 for 2001 through 2009
- Amount from line 75 for 2010 through 2019

Total = × 2 =

Add lines 55 through 57. Carry the result to line 50 of this form.

Capital gains deductions claimed for previous years = 58

5 Capital gains deduction on resource property

Taxable capital gains realized on the disposition of resource property in 2020. This is the amount on line 18 (or the total of the amounts from line 18 if you disposed of more than one property) plus the amount from box 45 of your RL-15 slip(s).

Capital losses resulting from the disposition of resource property in 2019

Amount from line 61 × 1/2 = 62

Subtract line 62 from line 60.

Taxable capital gains for 2020 realized on the disposition of resource property before 2020 (amount on line 23, or total of the amounts from line 23 if you disposed of more than one property) = 64

Add lines 63 and 64. **Total** = 65

Taxable capital gains for 2020 (line 139 of your income tax return) = 66

Net capital losses from other years deducted in 2020 (line 290 of your income tax return) = 67

Capital gains deduction claimed for 2020 according to form TP-726.2-V, Capital Gains Deduction on Qualified Property = 68

Add lines 67 and 68. **Total** = 69

Subtract line 69 from line 66. If the result is negative, enter 0.

Enter the amount of the deduction you are claiming. This amount must not be more than the least of the amounts on lines 28, 52, 65 or 70.

Include this amount on line 292 of your income tax return.

Capital gains deduction on resource property = 75

3. The calculation of capital losses is similar to the calculation shown on lines 11 through 15.

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TP-1-D-V (2020-12) Page 3

Taxable income

Attach your documents here (include only the required documents). If you have a balance due, attach your payment and the remittance slip to page 1.

Amount from line 275	275
Adjustment of deductions (see the guide) Specify: 277 <input type="text"/>	276
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)	278
Add lines 275 through 278.	279
Deductions for strategic investments (see the guide) Specify: 286 <input type="text"/>	287
Non-capital losses from other years (see line 276, point 9, and line 290 in the guide) Specify: 289.1 <input type="text"/>	289
Net capital losses from other years (see line 276, point 9, and line 290 in the guide)	290
Capital gains deduction (see the guide)	292
Deduction for an Indian	293
Deductions for certain income (see the guide)	295
Miscellaneous deductions (see the guide) Specify: 296 <input type="text"/>	297
Add lines 287 through 297.	298
Subtract line 298 from line 279. If the result is negative, enter 0.	299

Taxable income = 299

Non-refundable tax credits

Basic personal amount 350 **15,532.00**

Adjustment for income replacement indemnities (see the guide)

Subtract line 358 from line 350.

Age amount, amount for a person living alone and amount for retirement income, Complete Schedule B.

Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies, Complete Schedule A.

Amount for a severe and prolonged impairment in mental or physical functions (see the guide)

Add lines 359 through 376. **Total** = 377 **15%**

Multiply line 377 by 15%.

Expenses for medical services not available in your area

Medical expenses, Complete Schedule B.

Interest paid on a student loan, Complete Schedule M. Amount claimed

Add lines 378 through 385. **Total** = 389 **20%**

Multiply line 388 by 20%.

Tax credit for volunteer firefighters and search and rescue volunteers (see the guide) Specify: 390.1

Tax credit for career extension (see the guide)

Tax credit for recent graduates working in remote resource regions, Complete form TP-776.1-ND-V.

Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395

Home buyers' tax credit, Complete form TP-752-HA-V.

Tax credit for union, professional or other dues × 10% =

Tax credit for tuition or examination fees, Complete Schedule T.

Tax credit for tuition or examination fees transferred by a child (see the guide)

Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1. **Non-refundable tax credits** = 399

Income tax and contributions

Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 403

Non-refundable tax credits (line 399) 406

Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413 of Schedule E instead. If you are completing form TP-766.2-V, check box 404. 405

If you are completing Part 4 of form TP-766.2-V, check box 405. 413

Tax credit for contributions to authorized Quebec political parties (Work Chart 414)

Dividend tax credit

Tax credits for Capital régional et coopératif Desjardins shares, RL-26 slip, boxes B and D

Tax credit for a labour-sponsored fund (see the guide)

Add lines 414 through 424. **Total** = 425

Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.

Credits transferred from one spouse to the other (see the guide)

Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. **Total** = 432

If the result is negative, enter 0. Carry the result to page 4.

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BOX 26: AT-RISK AMOUNT (ARA)

Represents the investor's at-risk amount. Losses, ITCs and CEE, claimed each year by an investor, are generally limited to the ARA.

This amount is not reported on your Quebec Income Tax Return but used as a reference to determine the limit to which you can deduct losses and resources expenses as well as ITCs that may be claimed.

BOX 60 & BOX 61: CANADIAN EXPLORATION EXPENSES & CANADIAN DEVELOPMENT EXPENSES

Represents the allocation of CEE and CDE. To determine the available CCEE balance for the year, add box 60 to the CCEE carryforward from the prior year, then subtract box 62 and box 66(60) from it. To determine the available CCDE balance for the year, add box 61 to the CCDE carryforward from the prior year, then subtract box 66(61) from it.

You may report the desired exploration and development deduction on line 241 of your Quebec Income Tax Return. This deduction is limited to a maximum of 100% of the available CCEE balance or a maximum of 30% of the available CCDE balance. The remaining CCEE and CCDE balances less the CCE and CDE claims, respectively, are the CCEE and CCDE balances that should be carried forward on your following year's Quebec Income Tax Return.

Report 50% of line 241 of your Quebec Income Tax Return on line 14 of Schedule N.

RELEVÉ 15

QUEBEC INCOME TAX RETURN, PAGE 2

RELEVÉ 15 Montants attribués aux membres d'une société de personnes

Année: 2012 Code du relevé: N° du dernier relevé transmis: RL-15 (2020-10)

Date de clôture de l'exercice financier: 2012

1- Revenu net (ou perte nette) d'entreprise de source canadienne 2- Revenu net (ou perte nette) d'entreprise de source étrangère 3- Revenu net (ou perte nette) de location de location de source étrangère 4- Revenu net (ou perte nette) de location de source étrangère 5- Amortissement 6- Montant net des dividendes déduits 7- Montant net des dividendes déduits 8- Montant net des dividendes déduits 9- Montant net des dividendes déduits 10- Montant net des dividendes déduits 11- Provision, réserves aux rétrocessions admissibles 12- Gains (ou pertes) en capital au sens par 2. L'actif de la déduction 13- Perte à l'égard d'un placement dans une entreprise 14- Revenu brut de la société de personnes 15- Frais financiers et frais d'intérêts 16- Paiements, compensations d'un locataire de l'habitat de résidence 17- Impôt étranger payé sur les revenus d'entreprise 18- Impôt étranger payé sur les revenus d'entreprise 19- Divers de déduction 20- Autres déduits 21- Frais d'investissement 22- Frais d'investissement 23- Frais d'investissement 24- Capital versé - Part de la société membre dans les biens admissibles 25- Capital versé - Part de la société membre dans les biens admissibles 26- Capital versé - Part de la société membre dans les biens admissibles 27- Perte contre membre responsable limitée 28- Frais d'exploration au Québec 29- Frais d'exploration au Québec 30- Frais d'exploration au Québec 31- Frais d'exploration au Québec 32- Frais d'exploration au Québec 33- Frais d'exploration au Québec 34- Frais d'exploration au Québec 35- Montant d'impôt pour les frais incités aux cases 20 à 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- CMAIS d'impôt pour dividendes 45- Perte admissible des gains en capital imposables sur biens situés 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-B). 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- Code unitaire 52- Code total des unités 53- Montant à recours limité 54- Montant de rajoutement à risque 55- Autres réductions indiquées

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'exploration 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 incités au caser 01 à 04 67- Code de contribution 68- Code de contribution 69- Code de contribution 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

Crédit d'impôt

77- Code de crédit 78- Montant admissible 79- Code de région ou de MRC 80- Code de frais 81- Pourcentage de participation pour le crédit d'impôt 82- Date d'acquisition du bien 83- Date d'utilisation du bien

Remarque complémentaire

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Total income

If you held employment outside Canada, check this box. 34 95

CPP contribution (see the guide) 96 QPP contribution, RL-1 slip, box B 98
 Pensionable earnings (CPP) 96.1 Pensionable salary or wages (QPP), RL-1 slip, box G 98.1
 QPIP premium, RL-1 slip, box H 97 Taxable benefit, RL-1 slip, boxes G-1 and L-2 102
 Commissions received, RL-1 slip, box M 100

Employment income, RL-1 slip, box A
 Correction of employment income. If you received an RL-22 slip (Work Chart 105) + 102
 Other employment income (see the guide) Specify: 105 0 + 101
 Premiums paid to a wage loss replacement plan 165 + 110
 Parental insurance benefits, RL-6 slip, box A + 111
 Employment insurance benefits and other benefits, T4E slip + 114
 Old Age Security pension, T4A(OAS) slip + 119
 QPP or CPP benefits, RL-2 slip, box C + 123
 Payments from a pension plan, an RRSP, a RRIF, a DRSP or a PRPP/VRSP or annuities + 123
 Retirement income transferred by your spouse (see the guide) + 123
 Dividends from taxable Canadian corporations Actual amount of eligible dividends 166 Taxable amount + 130
 Actual amount of ordinary dividends 167 + 130
 Interest and other investment income + 136
 Rental income. Attach form TP-128-V or your financial statements. Gross income 163 Net income + 139
 Taxable capital gains (see the guide). Complete Schedule G. + 142
 Support payments received (taxable amount) + 147
 Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B + 148
 Income replacement indemnities and net federal supplements Specify: 149 + 151
 Incentive Program to Retain Essential Workers + 151
 Other income (see the guide) CERB, CESB, CRB, CRSB and CRCB 169 Specify: 153 + 154
 Net business income (line 34 of Schedule L) + 164
 Add lines 101 and 105 through 164. **Total income = 199**

Net income

Deduction for workers (see the guide) 201 + 205
 Registered pension plan (RPP) deduction, RL-1 slip, box D 205 + 207
 Employment expenses and deductions Specify: 206 + 214
 RBS or PRPP/VRSP deduction HBP or LLP 212 + 225
 Support payments made (deductible amount). See the guide. Recipient's social insurance number 224 + 228
 Moving expenses. Complete form TP-348-V. + 231
 Carrying charges and interest expenses (see lines 231 and 260 in the guide) + 234
 Business investment loss. Complete form TP-232.1-V. Total losses 233 Allowable loss + 236
 Deduction for residents of designated remote areas. Complete form TP-350.1-V. + 241
 Deduction for exploration and development expenses + 241
 Deduction for retirement income transferred to your spouse on December 31. Complete Schedule G. + 246
 Deduction for a repayment of amounts overpaid to you (see the guide) + 248
 Deduction for QPP and CPP contributions and QPP premiums Specify: 248 + 250
 Other deductions (see the guide) Specify: 249 + 252
 Carry-over of the adjustment of investment expenses (see the guide) + 254
 Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions = 254**
 Subtract line 254 from line 199. + 260
 Adjustment of investment expenses (see the guide). Complete Schedule N. + 260
 Add lines 256 and 260. **Net income = 275**
 If the result is negative, enter 0. Carry the result to page 3.

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Adjustment of Investment Expenses

TP-1.D.N-V (2020-12)

A Investment expenses

Loss from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return) 10

Carrying charges and interest expenses (line 231 of your return) 12

Deduction for exploration and development expenses (see line 260 in the guide) 14

Other expenses incurred to earn property income (see line 260 in the guide) 16

Add lines 10 through 16. 18

B Investment income

Dividends from taxable Canadian corporations (line 128 of your return) 20

Interest and other investment income (line 130 of your return) 22

Income from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return) 24

Income accrued under a life insurance policy, *RI-3 slip, box J* 26

Recovery of resource deductions (see line 154, point 11, in the guide) multiplied by 50% 28

Ordinary annuities, *RI-2 slip, box 8*, if code "902" appears in the "Provenance des revenus" box 30

Other property income allocated by a trust and property income allocated to shareholders 32

Taxable capital gains (see line 260 in the guide) 34

Add lines 20 through 34. 36

Subtract line 36 from line 18. If the result is **negative**, enter 0. Carry the result to line 260 of your return. **Adjustment of investment expenses = 40**

C Other investment expenses

Complete this part only if you entered an amount on lines 289 and 290 of your return.

Limited partnership loss (included on line 289 of your return) 50

Net capital losses from other years (see line 276, point 9, in the guide) 52

Add lines 50 and 52. 54

Amount from line 36 above 56

Amount from line 18 above 58

Subtract line 58 from line 56. If the result is **negative**, enter 0. 60

Subtract line 60 from line 54. If the result is **negative**, enter 0. Carry the result to line 276 of your return. **Adjustment of other investment expenses = 64**

D Amount that can be carried forward

Unused portion of the adjustment of investment expenses (see line 252 in the guide) 70

Amount from line 40 above 72

Amount from line 64 above 74

Add lines 70 through 74. 76

Amount from line 252 of your 2020 return 78

Subtract line 78 from line 76. **Amount that can be carried forward = 80**

Enclose a copy of this schedule with your return.

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BOX 62 & BOX 63: QUEBEC EXPLORATION EXPENSES & QUEBEC SURFACE MINING AND OIL AND GAS EXPLORATION EXPENSES

Box 62 represents your share of Quebec exploration expenses. Report it on line 250 of your Quebec Income Tax Return. Enter code "09" on line 249 of your Quebec Income Tax Return.

Box 63 represents your share of Quebec surface mining and oil and gas exploration expenses.

- (i) Subtract from each box 62 and box 63, the corresponding item, if any, from box 66.
- (ii) The Relevé 15 slip received will indicate if the eligible amount relating to each box 62 and box 63 is entitled to an additional 10% or 25% deduction. For each box 62 and box 63, calculate the deduction based on 10% (box 62-1 and box 63-1, respectively) or 25% (box 62-2 and box 63-2, respectively) as per Relevé 15, and report it on line 287 of your Quebec Income Tax Return.
- (iii) Enter code "04", "Additional Deduction for Quebec Resources" on line 286 of your Quebec Income Tax Return. If you are entitled to more than one type of deduction on line 287, enter code "80" on line 286.

RELEVÉ 15 Montants attribués aux membres d'une société de personnes

Année: 2012 Code du relevé: 15-du dernier relevé transmis: RL-15 (2020-10)

Date de clôture de l'exercice financier: 2012

Numéro d'identification de l'abrit fiscal, s'il y a lieu: []

Abri fiscal

Description et code de la principale activité commerciale concernant l'abrit fiscal: []

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

Actions admissibles

60- Frais d'exploration au Canada: []

61- Frais de mise en valeur au Canada: []

62- Frais d'exploration au Québec: []

63- Frais d'exploration dans le Nord québécois: []

64- Frais d'exploration dans le Nord québécois: []

65- Frais d'émission d'actions ou de titres: []

Crédit d'impôt

73- Code de région ou de SMC: []

74- Code de base: []

75- Date d'acquisition du bien: []

76- Date d'utilisation du bien: []

Renseignements complémentaires

1. Nom et adresse du membre de la société de personnes: []

2. Nom de famille ou raison sociale: []

3. Prénom ou raison sociale: []

4. Numéro et adresse de la société de personnes: []

5. Voyez les explications relatives aux cases dans le document RL-15-EX.

Pay close attention to the lines preceded by an arrow →

Total income

If you held employment outside Canada, check this box: []

If you held employment in Canada, outside Quebec, check this box: []

CPP contribution (see the guide): 96

Pensionable earnings (CPP): 96.1

QPP premium, RL-1 slip, box H: 97

Commissions received, RL-1 slip, box M: 100

QPP contribution, RL-1 slip, box B: 98

Pensionable salary or wages (OPP), RL-1 slip, box G (see the guide): 98.1

Taxable benefit, RL-1 slip, boxes G-1 and L-2: 102

Employment income, RL-1 slip, box A: []

Correction of employment income, if you received an RL-22 slip (Work Chart 105): []

Other employment income (see the guide): []

Premiums paid to a wage loss replacement plan: []

Parental insurance benefits, RL-6 slip, box A: []

Employment insurance benefits and other benefits, TAE slip: []

Old Age Security pension, T4A(OAS) slip: []

QPP or CPP benefits, RL-2 slip, box C: []

Payments from a pension plan, an RRSP, a RRIF, a DRSP or a PRPP/RVSP, or annuities: []

Retirement income transferred by your spouse (see the guide): []

Dividends from taxable Canadian corporations: []

Interest and other investment income: []

Rental income: []

Taxable capital gains (see the guide), Complete Schedule G: []

Support payments received (taxable amount): []

Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B: []

Income replacement indemnities and net federal supplements: []

Incentive Program to Retain Essential Workers: []

Other income (see the guide): []

Net business income (line 34 of Schedule I): []

Add lines 101 and 105 through 164. **Total income = 199**

Net income

Deduction for workers (see the guide): []

Registered pension plan (RPP) deduction, RL-1 slip, box D: []

Employment expenses and deductions: []

RRSP or PRPP/RVSP deduction: []

Support payments made (deductible amount), see the guide: []

Moving expenses, Complete form TP-348-V: []

Carrying charges and interest expenses (see lines 231 and 260 in the guide): []

Business investment loss, Complete form TP-232-1-V: []

Total losses: []

Allowable loss: []

Deduction for residents of designated remote areas, Complete form TP-350.1-V: []

Deduction for exploration and development expenses: []

Deduction for retirement income transferred to your spouse on December 31, Complete Schedule Q: []

Deduction for a repayment of amounts overpaid to you (see the guide): []

Deduction for QPP and CPP contributions and QPP premiums: []

Other deductions (see the guide): []

Carry-over of the adjustment of investment expenses (see the guide): []

Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions = 254**

Subtract line 254 from line 199: []

Adjustment of investment expenses (see the guide), Complete Schedule N: []

Add lines 256 and 260: []

If the result is negative, enter 0. Carry the result to page 3. **Net income = 278**

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Attach your documents here (include only the required documents).

If you have a balance due, attach your payment and the remittance slip to page 1.

Taxable income

Amount from line 275: 275

Adjustment of deductions (see the guide): []

Universal Child Care Benefit and income from a registered disability savings plan (see the guide): []

Add lines 275 through 278: 278

Deductions for strategic investments (see the guide): []

Non-capital losses from other years: []

Net capital losses from other years (see line 276, point 9, and line 290 in the guide): []

Capital gains deduction (see the guide): []

Deduction for an Indian: []

Deductions for certain income (see the guide): []

Miscellaneous deductions (see the guide): []

Add lines 281 through 297: []

Subtract line 298 from line 279. If the result is negative, enter 0. **taxable income = 299**

Non-refundable tax credits

Basic personal amount: 350

Adjustment for income replacement indemnities (see the guide): []

Subtract line 358 from line 350: []

Age amount, amount for a person living alone and amount for retirement income, Complete Schedule B: []

Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies, Complete Schedule A: []

Amount for a severe and prolonged impairment in mental or physical functions (see the guide): []

Add lines 359 through 376: []

Multiply line 377 by 15%: []

Expenses for medical services not available in your area: []

Medical expenses, Complete Schedule B: []

Interest paid on a student loan, Complete Schedule M: []

Add lines 378 through 385: []

Multiply line 388 by 20%: []

Tax credit for volunteer firefighters and search and rescue volunteers (see the guide): []

Tax credit for career extension (see the guide): []

Tax credit for recent graduates working in remote resource regions, Complete form TP-776.1-ND-V: []

Tax credits for donations and gifts (see the guide), Amount from line 1 of Work Chart 395: []

Home buyers' tax credit, Complete form TP-752-HA-V: []

Tax credit for union, professional or other dues: []

Tax credit for tuition or examination fees, Complete Schedule T: []

Tax credit for tuition or examination fees transferred by a child (see the guide): []

Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1: []

Non-refundable tax credits = 399

Income tax and contributions

Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403: []

Non-refundable tax credits (line 399): []

Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413 of Schedule E instead. If you are completing form TP-766.2-V, check box 404: []

If you are completing Part 4 of form TP-766.2-V, check box 405: []

Tax credit for contributions to authorized Quebec political parties (Work Chart 414): []

Dividend tax credit: []

Tax credits for capital (région et coopératif) Desjardins shares, RL-26 slip, boxes B and D: []

Tax credit for a labour-sponsored fund (see the guide): []

Add lines 414 through 424: []

Subtract line 425 from line 413. If the result is negative, see line 431 in the guide: []

Credits transferred from one spouse to the other (see the guide): []

Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E: []

If the result is negative, enter 0. Carry the result to page 4: []

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BOX 64: EXPLORATION EXPENSES INCURRED IN NORTHERN QUEBEC

Represents your share of exploration expenses incurred in northern Quebec. Only corporations are entitled to an additional deduction TP-348-V relating to exploration expenses incurred in northern Quebec.

Form T5004 – Claim for Tax Shelter Loss or Deduction

FOR ALL INVESTORS

Form T5004 must be completed in order to claim deductions related to the Ninepoint FT LPs. The information to complete this form can be obtained from the T5013 and T1 tax return. Note, if you own more than one FT LP or tax shelter investment, these amounts must be calculated individually for each FT LP and entered onto separate lines on your T5004.

- (i) Enter the six-digit tax shelter identification number of the FT LP, beginning with the “TS” prefix, into column 1, line 1 of your T5004. It can be obtained from the top right side of your T5013.
- (ii) In column 2 of your T5004, enter the tax shelter’s name. It is the name of the Ninepoint FT LP in which you are invested.
- (iii) In column 3, enter the date you purchased the FT LP.
- (iv) In column 4, enter the following amounts, as applicable, and in column 5, indicate the corresponding line from your T1 tax return (enter each amount on a separate line of the T5004).

AMOUNT OF LOSS OR DEDUCTION CLAIMED	LINE FROM THE T1 TAX RETURN
Net Partnership Loss	Line 12200
Exploration and Development Expenses	Line 22400

T5004

T5013

Clear Data
Protected B when completed

Attach only the documents (schedules, information slips, forms, or receipts) requested to support any claim or deduction. Keep all other supporting documents.
If a line does not apply, leave it blank unless instructed otherwise.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)	10100	1
Tax-exempt income for emergency services volunteers (see line 10100 in the guide)	10105	
Commissions included on line 1 (box 42 of all T4 slips)	10120	
Wage-loss replacement contributions (see line 10100 in the guide)	10130	
Other employment income	10400	2
Old age security pension (box 18 of the T4A(OAS) slip)	11300	3
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400	4
Disability benefits included on line 4 (box 16 of the T4A(P) slip)	11410	
Other pensions and superannuation (see line 11500 in the guide and complete line 31400 in the Worksheet for the return)	11500	5
Elected split-pension amount (complete Form T1032)	11600	6
Universal child care benefit (UCCB) (go to canada.ca/line-11700) (see the RC62 slip)	11700	7
UCCB amount designated to a dependant	11701	
Employment insurance and other benefits (box 14 of the T4E slip)	11900	8
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (complete the Worksheet for the return)	12000	9
Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations (complete the Worksheet for the return)	12010	
Interest and other investment income (complete the Worksheet for the return)	12100	10
Net partnership income: limited or non-active partners only	12200	11
Registered disability savings plan income (box 131 of the T4A slip)	12500	12
Rental income (see Guide T4036) Gross 12599	12600	13
Taxable capital gains (complete Schedule 3)	12700	14
Support payments received (see Guide P102) Total 12799	12800	15
RRSP income (from all T4RSP slips)	12900	16
Other income	13000	17
Taxable scholarship, fellowships, bursaries, and artists' project grants	13010	18
Self-employment income (see Guide T4002)		
Business income Gross 13499	13500	19
Professional income Gross 13699	13700	20
Commission income Gross 13899	13900	21
Farming income Gross 14099	14100	22
Fishing income Gross 14299	14300	23
Workers' compensation benefits (box 10 of the T5007 slip)	14400	24
Social assistance payments	14500	25
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	26
Add lines 24 to 26 (see line 54 in Step 4).	14700	27
Add lines 1 to 23 and 27.	15000	28
This is your total income .		

5006-R E (20) Page 3 of 8

Clear Data
Protected B when completed

Step 3 – Net income

Enter your **total income** from line 28 on the previous page. 15000 29

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) 20600

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) 20700 30

RRSP deduction (see Schedule 7 and attach receipts) 20800 + 31

Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) 20810

Deduction for elected split-pension amount (complete Form T1032) 21000 + 32

Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 + 33

Universal child care benefit repayment (box 12 of all RC62 slips) 21300 + 34

Child care expenses (complete Form T778) 21400 + 35

Disability supports deduction (complete Form T929) 21500 + 36

Business investment loss (see Guide T4037) Gross 21699 Allowable deduction 21700 + 37

Moving expenses (complete Form T1-M) 21900 + 38

Support payments made (see Guide P102) Total 21999 Allowable deduction 22000 + 39

Carrying charges and interest expenses (complete the Worksheet for the return) 22100 + 40

Deduction for CPP or QPP contributions on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 + -41

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$165.60) 22215 + -42

Exploration and development expenses (go to canada.ca/line-22400) (complete Form T1229) 22400 + 43

Other employment expenses (see Guide T4044) 22900 + 44

Clergy residence deduction (complete Form T1223) 23100 + 45

Other deductions Specify: 23200 + 46

Add lines 30 to 46. 23300 = 47

Line 29 minus line 47 (if negative, enter "0") This is your **net income before adjustments**. 23400 = 48

Social benefits repayment (If you reported income at line 8 and the amount at line 48 is more than \$67,750, see the repayment chart on the back of your T4E slip. If you reported income on lines 3 or 26, and the amount at line 48 is more than \$79,054, or you have an amount at code 202 on your T4A slip, and the amount at line 48 is more than \$36,000, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0") 23500 - -49

Line 48 minus line 49 (if negative, enter "0") This is your **net income**. 23600 = 50

5006-R E (20) Page 4 of 8

FORM TP-1079.6-V – FOR QUEBEC FILERS ONLY

Form TP-1079.6-V – *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 investment in a FT LP.

- (i) Enter the tax shelter identification number of the FT LP, located on the top right corner of your Relevé 15 slip.
- (ii) Enter the tax shelter's name. It is the name of the Ninepoint FT LP in which you are invested.
- (iii) Enter the date the FT LP was purchased.
- (iv) In the column "Loss or deduction", enter the following amounts, as applicable, and indicate the corresponding line from your Quebec Income Tax Return (enter each amount on a separate line).

AMOUNT OF LOSS OR DEDUCTION CLAIMED	LINE FROM THE QUEBEC INCOME TAX RETURN
Business Loss	Line 164
Deduction for Exploration and Development Expenses	Line 241

REVENU QUÉBEC Corporations established in Québec are required to communicate with Revenu Québec in French. Corporations must therefore file the French version of this form. TP-1079.6-V (2013-03)

Statement of Losses, Deductions and Tax Credits Respecting a Tax Shelter

Complete this form if you are an investor and you would like to deduct a loss or claim a deduction or tax credit respecting a tax shelter or an investment in a tax shelter. You can also use this form to claim a deduction or tax credit respecting a tax shelter that is a gifting arrangement.

If you were an **individual resident in Québec** when you acquired or invested in a tax shelter, enter, in Part 2, the tax shelter identification number assigned by the Minister of Revenue of Québec. The identification number is shown on the RL-14 slip.

In any **other case**, enter, in Part 2, either the tax shelter identification number assigned by the Minister of Revenue of Québec or the one assigned by the Minister of National Revenue. The latter is shown on the T5003 slip.

The identification number is assigned for administrative purposes only; it in no way confirms that you are entitled to tax benefits arising from the tax shelter.

You must also enter the following information in Part 2:

- the amount of the losses you wish to deduct
- the amount of the deductions or tax credits you wish to claim
- the number of the line of your income tax return on which you entered these amounts

For example, if you are an individual (other than a trust) and you sustained a business loss (other than from a farming or fishing business) respecting a tax shelter, you must enter the loss on line 22 of Schedule L of your income tax return and enter "22" in the last column of the table in Part 2 below. Likewise, if you are a specified member of a partnership that invested in a tax shelter, you must enter your share of the partnership's losses on line 29 of Schedule L of your income tax return and enter "29" in the last column of the table in Part 2 below.

In order for an amount to be deducted, claimed or deemed paid respecting a tax shelter, the tax shelter identification number must be entered in Part 2; and any penalty incurred by the tax shelter promoter, as well as any interest on such a penalty, must be paid in full.

Enclose this form, duly completed, with your income tax return. Keep your RL slips and federal information slips in case we ask for them.

1 Identification (please print)

Name of investor _____ Taxation year _____

Individual Social insurance number _____ **Corporation** Identification number _____ File _____ **Partnership** Identification number _____ File _____

Trust Identification number _____

2 Total losses, deductions or tax credits

If you need more space, enclose a second copy of the form, on which you have completed Part 2 only. Enter the total losses, deductions or tax credits only on one copy of the form.

Tax shelter identification number	Name of tax shelter	Date of purchase	Loss or deduction	Tax credit	Line of the income tax return
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

Total losses, deductions or tax credits _____

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Pay close attention to the lines preceded by an arrow → TP-1-D-V (2020-12) Page 2

Total income

If you held employment outside Canada, check this box. 94

If you held employment in Canada, outside Québec, check this box. 95

CPP contribution (see the guide)	96	QPP contribution, RL-1 slip, box B	98
Pensionable earnings (CPP)	96.1	Pensionable salary or wages (OPP), RL-1 slip, box G	98.1
QPIP premium, RL-1 slip, box H	97	(see the guide)	98.1
Commissions received, RL-1 slip, box M	100	taxable benefit, RL-1 slip, boxes G-1 and L-2	102

Employment income, RL-1 slip, box A _____

Correction of employment income, if you received an RL-22 slip (Work Chart 105) _____

Other employment income (see the guide) _____ Specify: 105 0

Premiums paid to a wage loss replacement plan _____

Parental insurance benefits, RL-6 slip, box A _____

Employment insurance benefits and other benefits, TAE slip _____

Old Age Security pension, T4A(OAS) slip _____

QPP or CPP benefits, RL-2 slip, box C _____

Payments from a pension plan, an RRSP, a RRIF, a DRSP or a PRPP/VRSP, or annuities _____

Retirement income transferred by your spouse (see the guide) _____

Dividends from taxable _____ Actual amount of eligible dividends 166 Taxable amount 128

Canadian corporations _____ Actual amount of ordinary dividends 167

Interest and other investment income _____

Rental income _____ Attach Form TP-128-V or your financial statements. Gross income 168 Net income 136

Taxable capital gains (see the guide). Complete Schedule G _____

Support payments received (taxable amount) _____

Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B _____

Income replacement indemnities and net federal supplements _____ Specify: 149

Incentive Program to Retain Essential Workers _____

Other income (see the guide) _____ CERB, CESP, CRB, CRSB and CRCB 169 Specify: 153

Net business income (line 34 of Schedule L) _____

Add lines 101 and 105 through 164. **Total income = 199**

Net income

Deduction for workers (see the guide) _____ 201

Registered pension plan (RPP) deduction, RL-1 slip, box D _____ 205

Employment expenses and deductions _____ Specify: 206 207

RRSP or PRPP/VRSP deduction _____ HBP or LLP 212 214

Support payments made (deductible amount). See the guide. Recipient's social insurance number 224 _____ 225

Moving expenses. Complete form TP-348-V _____ 228

Carrying charges and interest expenses (see lines 231 and 260 in the guide) _____ 231

Business investment loss. Complete form TP-232.1-V. Total losses 233 Allowable loss 234

Deduction for residents of designated remote areas. Complete form TP-350.1-V _____ 236

Deduction for exploration and development expenses _____ 241

Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q _____ 245

Deduction for a repayment of amounts overpaid to you (see the guide) _____ 246

Deduction for QPP and CPP contributions and QPIP premiums _____ Specify: 248 248

Other deductions (see the guide) _____ Specify: 249 250

Carry-over of the adjustment of investment expenses (see the guide) _____ 252

Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions = 254**

Subtract line 254 from line 199. _____ 256

Adjustment of investment expenses (see the guide). Complete Schedule N. _____ 260

Add lines 256 and 260. _____ 266

If the result is negative, enter 0. Carry the result to page 3. **Net income = 278**

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RELEVÉ 15

RELEVÉ 15 Montants attribués aux membres d'une société de personnes RL-15 (2020-10)

Année _____ Code du relevé _____ 30 du dernier relevé transmis _____

Date de clôture de l'exercice financier 20 _____ Numéro d'identification de l'abri fiscal, s'il y a lieu _____

1 - Revenu des intérêts/Dividendes (sources canadiennes et étrangères)	2 - Revenu net (ou partie nette) d'entreprise de source étrangère	3 - Revenu net (ou partie nette) de location (sources canadiennes et étrangères)	4 - Revenu net (ou partie nette) de location de source étrangère	5 - Amortissement	6 - Montant net des dividendes obtenus
7 - Intérêt d'actes révisés de placement de source canadienne	8 - Revenu de placement de source étrangère	9 - Revenu de copropriété	10 - Gain ou perte en capital sur le coût de la déduction	11 - Revenu net des immobilisations étrangères	12 - Montant net des dividendes ordinaires
13 - Gain ou perte en capital sur un contrat passif à calculer la déduction	14 - Frais à l'égard d'un placement dans une entreprise	15 - Revenu net de la société de personnes	16 - Frais financiers et frais d'entente	17 - Revenu, compensation d'impôt ou réduction de transfert de dividendes	18 - Impôt de Québec versé à la source
19 - Impôt étranger payé sur les revenus d'entreprise	20 - Impôt étranger payé sur les revenus d'entreprise	21 - Dons de bienfaisance	22 - Autres dons	23 - Coût d'impôt à l'investissement - Bénéficiaires	24 - Coût d'impôt à l'investissement - Autres baux
25 - Capital versé - Part de la société membre dans le détail	26 - Capital versé - Part de la société membre dans le détail	27 - Factures d'impôt	28 - Parts comme membre à responsabilité limitée	29 - Frais d'exploration au Canada	30 - Frais d'exploration dans le Nord québécois
31 - Frais de mise en valeur au Canada	32 - Frais à l'égard de biens canadiens acquis au particulier au pair	33 - Frais d'exploration au Québec	34 - Frais d'exploration mineure de surface, pétrolière ou gazière au Québec	35 - Frais d'exploration dans le Nord québécois	36 - Code d'unité
37 - Montants d'ade pour les frais inscrits aux cases 28 à 30 et 32 à 34	38 - Code d'unité	39 - Pourcentage de participation dans les revenus (ou les pertes)	40 - Nombre d'unités détenues par l'associé	41 - Code d'unité	42 - Code d'unité
43 - Code de société de personnes	44 - Code d'unité	45 - Code de responsabilité	46 - Pourcentage des affaires traitées au Québec par la société de personnes	47 - Remboursement de capital	48 - Coût d'impôt pour dividendes
49 - Code de société de personnes	50 - Code d'unité	51 - Montant à recevoir limité	52 - Montant de remboursement à l'époque	53 - Autres réductions, indemnités de l'exercice financier	54 - Parts admissibles des gains en capital imposables sur biens transférés 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.

55 - Nombre d'unités détenues par l'associé _____ 56 - Code de société de personnes _____

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'exploration mineure 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'ade pour les frais inscrits aux cases 60 à 64 _____

67 - Code de société de personnes _____ 68 - Code d'unité _____

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'expiration du bien _____ 76 - Date d'acquisition du bien _____

Renseignements complémentaires

Norm et adresse du membre de la société de personnes _____ Voyez les explications relatives aux cases dans le document RL-15-EX.

Norm et adresse de la société de personnes _____

Prénom ou raison sociale _____

Frequently Asked Questions

WHEN WILL MY T5013 TAX SLIP BE MAILED OUT?

Your T5013 will be mailed to you directly by your investment dealer's back office around March 31st. If you do not receive your T5013 by that date or require a reprint, please contact your investment advisor so they may contact their back office on your behalf.

WHAT IS THE ADJUSTED COST BASE OF MY UNITS?

The adjusted cost base (ACB), is the cost of the investment for tax purposes. FT LP units often have an ACB of nil, due to the CEE deductions received by investors, which approximates the amount originally invested. A nil ACB means that when the investment is sold, the entire proceeds of the disposition are considered capital gains for tax purposes. However, capital gains are often triggered by the FT LP when flow-through shares are sold in the portfolio. Those capital gains are allocated to the investors which then increases the ACB of their FT LP units. In addition, as unitholders are not permitted to redeem units of the FT LP prior to the rollover into Ninepoint Resource Class, the ACB of the FT LP units is not relevant to the investors. Only the ACB of the Ninepoint Resource Class units received on the rollover will be relevant for an investor's tax purposes.

WHY DO INVESTORS RECEIVE CAPITAL GAINS ALLOCATIONS EACH YEAR?

Each flow-through investment held by a FT LP is deemed to have an ACB of zero. During the FT LP's lifetime, whenever it sells an investment, capital gains will be realized (as the investment is sold for certain proceeds and has a cost of zero). As a result, in each year, including the year of the rollover, investors may be allocated capital gains on their tax slip. As noted, partners will still receive a tax slip that allocates capital gains to them in the year of the rollover, even after the FT LP has closed.

HOW DOES AN INVESTOR DETERMINE THE CAPITAL GAIN ON SALE OF THEIR FT LP UNITS?

Since investors are subject to a hold period in the FT LP until the rollover to Ninepoint Resource Class, they cannot sell their FT LP units and realize a capital gain. Capital gains will only be realized if and when the investor sells their Ninepoint Resource Class shares following the rollover.

WHAT HAPPENS TO THE ACB OF THE FT LP UNITS UPON THE ROLLOVER TO NINEPOINT RESOURCE CLASS?

The FT LP unitholders, upon dissolution of the partnership, will be rolled-over, on a tax-free basis, into the Ninepoint Resource Class. Their FT LP units will be exchanged for shares of the Ninepoint Resource Class. The ACB of their new Ninepoint Resource Class shares will be equal to the original ACB of the FT LP units, adjusted for any conversion ratio upon rollover. The total ACB will remain the same, however the ACB per unit will change on the rollover if they receive a different number of Ninepoint Resource Class shares than the FT LP units they held. The ACB of the old FT LP units becomes irrelevant to the unitholder after the rollover—unitholders should only be concerned with the ACB of the Ninepoint Resource Class shares. The new ACBs of the Corporate Class shares as of the date of the rollover will be announced in a press release and posted on the Ninepoint website.

HOW DOES AN INVESTOR DETERMINE THE CAPITAL GAIN ON SALE OF THEIR RESOURCE CLASS SHARES?

To calculate the capital gain on the sale of their Ninepoint Resource Class shares after the rollover, the investor will need the ACB of the Ninepoint Resource Class shares on rollover (as noted above), and the proceeds of disposition of their Ninepoint Resource Class shares.

WHAT ARE UNDEDUCTED ISSUE COSTS?

Issuance costs and certain other expenses will only be deductible starting in the year that a FT LP pays off any loans outstanding that were used to support the payment of a FT LP's issuance costs. These amounts will be deductible to investors evenly over a five-year period starting at this point. Prior to the rollover, any available issue cost deductions will be included in box 104 of the T5013. In the year of the rollover, the current and future deductions will be noted in the footnote of the T5013. Additionally, the per unit deductions will be posted annually on the Ninepoint Partners website. Following the rollover, investors should report the total amount available for deduction in each year on line 23200, "other deductions", of their T1 tax return.

This guide is of a general nature and is not intended to be, nor should it be construed to be, legal or tax advice to any purchaser of Ninepoint Flow-Through LP units. The guide is not intended to detail every possible tax consideration. Purchasers acquiring units with a view to obtaining tax advantages should consult their tax advisor regarding their personal circumstances.



Ninepoint Partners LP
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