

# 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's 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 by March 31st. 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  
Agence

Agence du revenu  
du Canada

Clear Data

Help

**T5013**  
**Statement of Partnership Income**  
**État des revenus d'une société de personnes**

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

**Fiscal period end – Exercice se terminant le**

YYYY  
AAAA

MM  
MM

DD  
JJ

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

001

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

TS

**Partner code – Code de l'associé**

002

**Country code – Code du pays**

003

**Recipient type – Genre de bénéficiaire**

004

**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 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

**Total capital gains (losses) – Total des gains (pertes) en capital**

030

**Capital cost allowance – Déduction pour amortissement**

040

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

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

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104			190		
105			194		
128			197	BC	
132			198	SK	
133			199	MB	
151			200	ON	

**Other information – Autres renseignements**


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

T5013 (15)

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

NINEPOINT PARTNERS

4

## 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 122 of your T1 tax return.

T5013

T1, PAGE 2

## 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 resources 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, other investment income, and income from foreign sources” of the T1 Worksheet for the Return and on line 121 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, and Other Expenses” of the T1 Worksheet for the Return and entered on line 221 of your T1 tax return. Consult your tax advisor as to the deductibility of such interest expenses.

T5013

T1, PAGE 2

T1 WORKSHEET FOR THE RETURN, PAGE 1

## 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.

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

T5013

T1 WORKSHEET FOR THE RETURN, PAGE 1T1, PAGE 2NINEPOINT PARTNERS

Represents the federal dividend tax credit to which you are entitled. It should be reported on line 47 of Schedule 1. The total amount on line 61 of Schedule 1 should be reported on line 420 of your T1 tax return.

T5013

SCHEDULE 1 OF T1

Canada Revenue Agency Agence des revenus du Canada		Fiscal period end Exercice se terminant le		YYYY MM JJ		MM JJ		DO		Help					
						<b>T5013</b>									
						Statement of Partnership Income État des revenus d'une société de personnes									
Partner's name and address – Nom et adresse du déclarant   				Taxpayer identification number (use statement on reverse side) Numéro d'identification fiscale (utiliser l'adresse inverse du côté 7) Taxpayers' Code Code du contribuable <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">002</div>				Total business income (loss) Total des revenus (la perte) d'entreprise des commanditaires <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">100</div>							
Partnership account number (15 characters) Numéro de compte de la société de personnes (15 caractères) <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">001</div>				Total limited partner's business income (loss) Total des revenus (la perte) d'entreprise des commanditaires <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">110</div>				Total business income (loss) Total des revenus (la perte) d'entreprise <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">100</div>							
Partner's identification number Numéro d'identification de l'associé <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">000</div>				Partner's share (%) of partnership Part de l'associé (%) dans la société de personnes <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">005</div>				Total capital gains (losses) Total des gains (pertes) en capital <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">040</div>							
<b>Partner's name and address – Nom et adresse de l'associé</b> <div style="display: flex; justify-content: space-between;"> <span>Last name (print) – Nom de famille (en lettres imprimées)</span> <span>First name – Prénoms</span> <span>Initials – Initiales</span> </div>															
Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">104</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">190</div>				Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">105</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">194</div>			
Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">128</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">197</div>				Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">129</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">198</div>			
Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">153</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">199</div>				Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">154</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">200</div>			
Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">151</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">200</div>				Box – Case <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">151</div>				Amount – Montant <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px auto; text-align: center;">200</div>			

## Step B – Federal tax on taxable income

Restricted B when completed

Enter your **taxable income** from line 260 of your return.

Complete the appropriate column depending on the amount on line 35.	Line 35 is more than \$46,605 or less	Line 35 is more than \$46,605 but not more than \$93,208	Line 35 is more than \$93,208 but not more than \$144,489	Line 35 is more than \$144,489 but not more than \$205,842	Line 35 is more than \$205,842
Enter the amount from line 35.	0.00	46,605.00	93,208.00	144,489.00	205,842.00
Line 36 minus line 37 (cannot be negative)	=	=	=	=	=
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33%
=	=	=	=	=	=
+ 0.00	+ 6,991.00	+ 16,544.00	+ 29,877.00	+ 47,670.00	
Add lines 40 and 41.	=	=	=	=	=

## Step C – Net federal tax

Enter the amount from line 42.		43
Federal tax on split income (Get and complete Form T1206.)	424	+44
Add lines 43 and 44.	404	=45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	350	-46
Federal dividend tax credit (See line 425 in the guide.)	425	-47
Minimum tax carryover (Get and complete Form T691.)	429	-48
Add lines 46, 47, and 48.	=	-49
Line 45 minus line 49 (if negative, enter "0")	Basic federal tax	429=50
Federal foreign tax credit (Get and complete Form T2209.)	405	-51
Line 50 minus line 51 (if negative, enter "0")	Federal tax	406=52
Total federal political contributions (attach receipts)	406	53
Federal political contribution tax credit (Complete the Worksheet for Schedule 1.)	(maximum \$650)	410-54
Investment tax credit (Get and complete Form T2038(IND).)	412	-55
Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)		
Net cost of shares of a provincially registered fund	416	-56
Add lines 54, 55, and 56.	416	=57
Line 52 minus line 57 (if negative, enter "0")	417	=58
Working income tax benefit advance payments received (box 10 of the RC210 slip)	418	-59
Special taxes (See line 418 in the guide.)	418	+60
Add lines 58, 59, and 60.		
Enter this amount on line 420 of your return.	Net federal tax	420=61

Complete Form 428 to calculate provincial or territorial tax.

See the privacy notice on your return.

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<b>Step 7 – Refund or balance owing</b>		Province or territory when completed
Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0")		420 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		421 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)		430 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Social benefits repayment (amount from line 256)		422 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
<b>Provincial or territorial tax</b> (Attach Form 428, even if the result is "0")		428 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Add lines 420, 421, 430, 422, and 428		This is your <b>total payable</b> , 435 = <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Total income tax deducted (amounts from all Canadian slips)		437 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Refundable Quebec abatement (See line 440 in the guide.)		440 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
CPF overpayment (See line 308 in the guide.)		448 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Employment insurance overpayment (See line 312 in the guide.)		450 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Climate action incentive (Complete Schedule 14.)		452 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Refundable medical expense supplement (Complete the Worksheet for the return.)		459 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Working income tax benefit (WITB) (Complete Schedule 6.)		453 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Refund of investment tax credit (Get and complete Form T3036(IND).)		454 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Part XII.2 trust tax credit (box 39 of all T3 slips and box 209 of all T5013 slips)		455 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Employee and partner GST/HST rebate (Get and complete Form GST370.)		457 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Eligible educator school supply tax credit		458 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Supplies expenses (maximum \$1,000) 468 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> × 15% =		469 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Tax paid by instalments		476 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
<b>Provincial or territorial credits</b> (Complete Form 479, if it applies.)		479 + <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Add lines 437 to 457, and 469 to 479		These are your <b>total credits</b> , 482 = <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
Line 435 minus line 482		This is your <b>refund or balance owing</b> , 483 = <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
<p>If the result is negative, you have a <b>refund</b>. If the result is positive, you have a <b>balance owing</b>.</p> <p style="text-align: right;">Enter the amount below on whichever line applies.</p>		
<p>Generally, we do not charge or refund a difference of \$2 or less.</p>		
Refund 484 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	Balance owing 485 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	
<p>For more information on how to make your payment, see line 485 in the guide or go to <a href="http://canada.ca/payments">canada.ca/payments</a>. Your payment is due no later than April 30, 2019.</p>		
<p><b>Direct deposit – Bank or update</b></p> <p>By providing my banking information I <b>authorize</b> the Receiver General to deposit in the bank account number shown below <b>any amounts payable</b> to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.</p>		
Branch number 460 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	Institution number 461 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	Account number 462 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
(5 digits)	(3 digits)	(maximum 12 digits)
<p> <b>Ontario opportunities fund</b></p> <p>You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario opportunities fund. Please see the provincial pages for details.</p>		
<p>I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.</p> <p><b>Sign here</b></p> <p style="text-align: center;">It is a serious offence to make a false return.</p> <p>Telephone number: <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p> <p>Date: <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>		
<p>Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, 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. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the personal information. Refer to Personal Information Bank CRA P01 000 on Info Source at <a href="http://canada.ca/info-source">canada.ca/info-source</a>.</p>		
<p><b>Do not use this area</b> 487 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> 488 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>		
<p>489 Was a fee charged? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2</p> <p>489 FILE number (if applicable): <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p> <p>Name of tax professional: <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p> <p>Telephone number: <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>		
<p>486 <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>		

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Page 4



## 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 174 of Schedule 3. The taxable capital gains reported on line 199 of Schedule 3 should then be reported on line 127 of your T1 tax return.

T5013

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

Partners name and address - Nom et adresse du déclarant

Partnership account number (TS character) / Numéro de compte de la société de personnes (TS caractères): 001

Partner's identification number / Numéro d'identification de l'associé: 006

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

Box - Case Code Amount - Montant

Box - Case Code	Amount - Montant
104	
105	
128	
132	
133	
151	

TS013 (16) Protected B when completed - Protégé B une fois rempli

T1, PAGE 2

Step 1 - Identification and other information (continued)

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? ☒ 256 Yes ☐ 1 No ☐ 2

If yes, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

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) 101

Commissions included on line 101 (box 42 of all T4 slips) 102

Wage loss replacement contributions (See line 101 in the guide.) 103

Other employment income 104 +

Old age security pension (box 18 of the T4A(OAS) slip) 113 +

CPP or QPP benefits (box 20 of the T4A(P) slip) 114 +

Disability benefits included on line 114 (box 16 of the T4A(P) slip) 152

Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.) 115 +

Elected split-pension amount (Get and complete Form T1032.) 116 +

Universal child care benefit (UCCB) (See the RC62 slip.) 117 +

UCCB amount designated to a dependent 185

Employment insurance and other benefits (box 14 of the T4E slip) 119 +

Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.) 120 +

Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations 190

Interest and other investment income (Complete the Worksheet for the return.) 121 +

Net partnership income: limited or non-active partners only 122 +

Registered disability savings plan income (box 131 of the T4A slip) 125 +

Rental income Gross 160 Net 126 +

Taxable capital gains (Complete Schedule 3.) 127 +

Support payments received Total 156 Taxable amount 128 +

RRSP income (from all T4RSP slips) 129 +

Other income Specify: 130 +

Self-employment income

Gross	Net
Business income 162	135 +
Professional income 164	137 +
Commission income 166	139 +
Farming income 168	141 +
Fishing income 170	143 +

Workers' compensation benefits (box 10 of the T5007 slip) 144

Social assistance payments 145 +

Net federal supplements (box 21 of the T4A(OAS) slip) 146 +

Add lines 144, 145, and 146. (See line 250 on this return.) 147 +

Add lines 101, 104 to 143, and 147. This is your total income. 150

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SCHEDULE 3 OF T1

Protected B when completed

Enter the amount from line A on the previous page.

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included on line 132 in item 3 on the previous page) 161

Line B minus line C = 174

TS, T5013, and T4PS information slips - Capital gains (or losses) 174 +

T3 information slips - Capital gains (or losses) 175 +

Add lines D, E, and F = 178

Capital loss from a reduction in your business investment loss 178 -

Total of all gains (or losses) before reserves: line G minus line H 191

Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it) 192 +

Total capital gains (or losses): line I plus line J 197

Multiply the amount on line 197 by 50%. If the result is positive, enter it on line 127 of your return. If negative (loss), read the instructions below.

Taxable capital gains (or net capital loss) in 2018 199

If the result is negative (loss) do not report the amount on line 127 of your return (the loss will show on your latest notice of assessment or reassessment). This helps you keep track of your net capital losses, which you may be able to use to reduce your taxable capital gains of other years.

If you incurred a net capital loss in 2018 and you would like to apply it against taxable capital gains you reported on your 2015, 2016, or 2017 return, get and 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 2018 that you are claiming a principal residence exemption for. In all cases, you have to get and 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 will occur when you change how you use your principal residence, such as:

- you change all or part of your principal residence to a rental or business operation
- you change all or part of 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 the amount of the principal residence exemption or eliminate it. For more information, call the CRA at 1-800-959-8281.

Principal residence designation

Tick the box that applies to your designation.

179 ☐ 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, being a 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.

5000-S3 See the privacy notice on your return.

## BOX 190 & BOX 191: CANADIAN EXPLORATION EXPENSE RENUNCIATION & 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 130 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) Calculate box [A-B] to obtain the carryforward CEE and CDE for the following year by subtracting box B from box A. This unused balance can be carried forward indefinitely.
- (x) Report the amount you claimed from Area II, box B in Area III. The amount reported in Area III will be reported on line 224 of your T1 tax return.

**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**

Partners name and address - Nom et adresse du déclarant

Partnership account number (TS character) / Numéro de compte de la société de personnes (TS caractère)

Partners identification number / Numéro d'identification de l'associé

Partners name and address - Nom et adresse de l'associé

Box - Case Code Amount - Montant

104 105 128 132 133 151

190 194 197 BC 198 SK 199 MB 200 ON

TS013 (15) **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 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)		Expense qualifying for an ITC
	Renunciation	Assistance	Renunciation	Assistance	
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.

(\*) Identification number on Form T101 - Statement of Resource Expenses or the partnership's identifier 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 Expense) pools, 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.

	(1) CCEE	CCDE	CCOGPE
Balance at the beginning of the year			
Add: Total current year renunciation from Area I			
Other resource expenses (T5013 slips: boxes 173 to 175 and 206)			
Other (specify)			
Subtotal (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)			
Subtotal (3)			
Balance available			
(If negative for CCEE or CCDE include the amount on line 130 of your return, a negative CCOGPE balance will first reduce your CCDE)			
Rate			
Maximum exploration and development expenses available for deduction (If negative enter zero)			
Exploration and development expenses claimed			
Enter the amount in (4) or a lesser amount			
Balance at the end of the year			
(A - B)			

**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.**

**Step 3 - Net income**

Enter your **total income** from line 150. 150

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) 206

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) 207

RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.) 208 +

Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) 205

Deduction for elected split-pension amount (Get and complete Form T1032.) 210 +

Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 212 +

Universal child care benefit repayment (box 12 of all RC62 slips) 213 +

Child care expenses (Get and complete Form T778.) 214 +

Disability supports deduction (Get and complete Form T929.) 215 +

Business investment loss Gross 228 Allowable deduction 217 +

Moving expenses (Get and complete Form T1-M.) 219 +

Support payments made Total 230 Allowable deduction 220 +

Carrying charges and interest expenses (Complete the Worksheet for the return.) 221 +

Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.) 222 +

Exploration and development expenses (Get and complete Form T1229.) 224 +

Other employment expenses 229 +

Clergy residence deduction (Get and complete Form T1223.) 231 +

Other deductions Specify: 232 +

Add lines 207 to 224, 229, 231, and 232. 233 =

Line 150 minus line 233 (if negative, enter "0") This is your **net income before adjustments** 234 =

Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,825, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".) 235 -

Line 234 minus line 235 (if negative, enter "0") This is your **net income** 236 =

**Step 4 - Taxable income**

Canadian Forces personnel and police deduction (box 43 of all T4 slips) 244

Security options deductions 249 +

Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.) 250 +

Limited partnership losses of other years 251 +

Non-capital losses of other years 252 +

Net capital losses of other years 253 +

Capital gains deduction (Get and complete Form T657.) 254 +

Northern residents deductions (Get and complete Form T2222.) 255 +

Additional deductions Specify: 256 +

Add lines 244 to 256. 257 =

Line 236 minus line 257 (if negative, enter "0") This is your **taxable income** 260 =

**Step 5 - Federal tax** Complete Schedule 1 to calculate your federal tax.

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

5006-R Page 3

## BOX 194: FEDERAL INVESTMENT TAX CREDIT (ITC)

The federal government allows a 15% non-refundable tax credit on certain expenditures incurred in the exploration of mineral resources. 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 will be reduced by the amount of provincial ITC received, as described in point (ii) below.

The federal ITC is determined and applied as follows:

- (i) Report the amount from box 194 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 in Area IV of Form T1229 and enter this amount in box 6717 in Part B of Form T2038.
- (iv) Calculate line B in Part B of Form T2038 by multiplying the amount in box 6717 by 15%.
- (v) Calculate line E in Part B by adding all tax credits claimed on lines B, C and D. Enter line E into column 3 in Part F of Form T2038.
- (vi) Report any carryforward balance of federal ITC in column 1 of Part F of Form T2308 (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 F of Part D of Form T2038.
- (viii) Calculate line G 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 F and line G of Form T2038. Report this amount in column 6 of Part F of Form T2038.
- (x) Report the amount from column 6 on line 412 of Schedule 1. 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" on 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 and Exercise se terminant le

YYYY MM DD

Statement of Partnership Income / État des revenus d'une société de personnes

Partners name and address - Nom et adresse du déclarant

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

Partners identification number / Numéro d'identification de l'associé

Partners name and address - Nom et adresse de l'associé

Box - Case Code Amount - Montant

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

T5013 (16) Protected B when completed - Protégé B une fois rempli

Protected B when completed

Part A - Calculating the current year refundable ITC

ITC for total qualified expenditures for SR&ED, exclude amounts from lines 6715 and 6725

80% of total contributions made to agricultural organizations for SR&ED

ITC allocated from a partnership for SR&ED (see boxes 186, 187 and 189 of your T5013 slips)

ITC for total investments in qualified property

Total current-year refundable credits (add amounts 1 to 4)

Enter amount A in column 2 in Part F

Part B - Calculating the current year non-refundable ITC

Mineral exploration tax credit (METC)

Total of your flow-through mining expenditures (also referred to as renounced Canadian exploration expenses) from box 128 of your T101 slip or box 194 of your T5013 slip

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 they 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 certify 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 required.

Table 1 - Calculation of total Apprenticeship job creation tax credit

Contract number (SIN or name of apprentice)

Name of eligible trade

The lesser of eligible salary and wages\*\* payable in the year or \$20,000

Total apprenticeship job creation tax credit (Total of amounts in column 3)

Net of any government or non-government assistance received or to be received in respect of eligible salary and wages.

Investment tax credit for child care spaces

Eligible child care spaces expenditure include the cost of depreciable property, and the amount of specified child care start-up expenditures acquired or incurred solely for the purpose of the creation of the new child care spaces at a licensed child care facility.

For more information on the ITC for child care spaces, see ITC for child care spaces in the Detailed information and definitions (continued) section.

Total amount of current year expenditures

Total number of child care spaces

Investment tax credit for child care spaces

Enter the lesser of amounts 1 or 2

Total current-year non-refundable tax credits (add amounts B, C, and D)

Enter amount E in column 3 in Part F

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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 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)

Renunciation Assistance

Renunciation Assistance

Expense qualifying for an ITC

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.

(\*) 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 Expense) pools, 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.

Balance at the beginning of the year

Add: Total current year renunciation from Area I

Other resource expenses (T5013 slips: boxes 173 to 175 and 206)

Other (specify)

Subtotal (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)

Subtotal (3)

Balance available

(If negative for CCEE or CCDE include the amount on line 130 or your return, a negative CCOGPE balance will first reduce your CCDE)

Rate

Maximum exploration and development expenses available for deduction (If negative enter zero)

Exploration and development expenses claimed

Enter the amount in (4) or a lesser amount

Balance at the end of the year

III. Exploration and development expenses (see line 224 in the General Income Tax and Benefit Guide)

Canadian expenses claimed (sum of the claims in B above)

Foreign expenses claimed (attach a schedule that gives the details of the amount claimed)

Other expenses (e.g. Crown charges)

Resource allowance

Resource profits

X Inclusion Rate \*

X 25% \*

Total exploration and development expenses (enter on line 224 of your return)

\*Inclusion rate: before 2002 - 100%; 2002 - 90%; 2004 - 75%; 2006 - 65%; after 2006 - 0%

IV. Expenditures qualifying for an investment tax credit (see line 412 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

Eligible resource expenditures qualifying for an investment tax credit (enter on line 6717 of your Form T2038(INO))

V. Depletion allowances (specify) (see line 232 in the General Income Tax and Benefit Guide)

(enter on line 232 of your return)

T1229 E (14)

(Vous pouvez obtenir ce formulaire en français à [www.arc.gc.ca](http://www.arc.gc.ca) ou en composant le 1-800-959-3376.)

Canada

Protected B when completed

Part E - Calculating a carryback and refund of ITC

ITC available for carryback

Complete this section to determine the balance of credit available for carryback to previous tax years.

Total current-year credit available (column 5 minus column 1 in Part F)

Minus the current year credit applicable

The maximum amounts you could have claimed in column 6, plus column 7, minus column 1 in Part F (if negative, enter "0")

Total credit available for carryback (amount 1 minus amount 2)

\* To arrive at the amount for carryback, you first have to apply your credit to the fullest extent in the current year, whether you claimed all of it or not. Before determining the amount available to carry back, you first have to reduce your federal tax for the current year by the maximum amounts you could have claimed in columns 6 and 7 in Part F of this form, whether you claimed the maximum or not.

Calculating a carryback and refund of ITC

Complete this section to request a carryback of the ITC you earned in the current tax year. The carryback provisions allow you to apply a current-year credit against the total of your federal tax for any of the three previous tax years. The credit you apply to a previous year cannot be more than the total of your federal tax for that year.

You have to deduct any amount of the refundable ITC designated as a carryback when you calculate your ITC refund and the balance to carry forward to tax years that follow.

To request a carryback, complete this section and attach this form to your current-year income tax and benefit return.

Note

We do not refund an amount you designate as a carryback in the current year. Do not enter the amount on your income tax and benefit return.

The part of amount K to carryback for one or more of the following:

Third previous year

Second previous year

First previous year

Total credit designated for carryback (Add lines 6720, 6721, and 6722. Cannot be more than amount K)

Enter the total of amounts L and N in column 8 in Part F

Signature

Date (YYYYMMDD)

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)

Current-year credit claim (column 6, plus column 7, minus column 1 in Part F)

Plus amount L

Subtotal (add amounts 4 and 5)

Minus amount from column 3 in Part F

Total (amount 6 minus amount 7, if negative, enter "0")

Total credit available for refund (amount 3 minus amount 8)

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 M)

Multiply by the refundable rate

Refund of ITC (multiply amount 9 by amount 10)

Enter the total of amounts L and N in column 8 in Part F (cannot be more than amount K)

Enter amount N on line 454 of your income tax and benefit return (T1 General) or on line 88 of a T3NET, T3 Trust Income Tax and Information Return.

Part F - Carryforward chart

Balance of credits carried forward from previous years

Current-year refundable credit (amount A in Part A)

Current-year non-refundable credit (amount E in Part B)

Adjustments\*\*

Total credit available (column 1 plus column 2 plus column 3 minus column 4)

Current-year credit claim (amount H in Part D)

Current-year credit claim (AMT) (amount J in Part D)

Credit claim - other (amounts L plus N in Part E)

Balance carried forward (minus columns 6, 7, and 8)

\*\* For a graduated rate estate, enter the amount of ITC allocated to beneficiaries from box 46 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 government departments and agencies 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 230 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 (PIB) 005 at [canada.ca/privacy](http://canada.ca/privacy).

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Protected B when completed

**Part C – Recapture**

**Recapture – ITC on SR&ED expenditures**  
 Amount of expenditure on which ITC earned at 15% (after 2013) is recaptured.  
 Do not enter more than the amount of the original expenditure ..... 6726 X 0.15 = ..... 1  
 Amount of expenditure on which ITC earned at 20% (before 2014) is recaptured.  
 Do not enter more than the amount of the original expenditure ..... 6713 X 0.20 = ..... 2  
**Total recapture of investment tax credit on SR&ED expenditures** (add amounts 1 and 2) ..... 3

**Recapture – ITC for child care spaces**  
 If, at any time within 60 months of the day that you create a new child care space, that space is no longer available, or if the property acquired for a child care space is leased for any purpose or converted to another use, we will recover the ITC for that space or property.  
 If only child care spaces are disposed of, enter the amount originally claimed for those child care spaces ..... 4  
 If property other than child care spaces is disposed of, the amount will be the lesser of:  
 The amount originally claimed for ITC for the property disposed of ..... 5  
 25% of the proceeds of disposition of the eligible property (or 25% of fair market value if disposed of to a non-arm's length party) ..... 6  
 Enter the lesser of amounts 5 or 6 ..... 7  
**Total recapture of investment tax credit for child care spaces** (add amounts 4 and 7) ..... 6720  
**Total recaptured credits** (add amount 3 and line 6730) ..... 8  
 Add amount 8 to the amount on line 406 of Schedule 1 of your income tax and benefit return

**Part D**

**Calculating an allowable claim**  
 Enter the total credit available from column 5 in Part F of this form ..... 4 F  
 Federal tax (amount from line 406 of Schedule 1 of your income tax and benefit return) ..... 1  
 Minus the federal political contribution tax credit (amount from line 410 of Schedule 1 of your income tax and benefit return) ..... 2  
**Subtotal** (amount 1 minus amount 2) ..... 3  
 Minus the labour-sponsored funds tax credit (amount from line 414 of Schedule 1 of your income tax and benefit return) ..... 4  
**Subtotal** (amount 3 minus amount 4) ..... 5  
**Enter your claim on this line**  
 You can claim an ITC amount up to, but not more than the lesser of amounts F or G ..... 4 H  
 If you do not have to complete Form T691, Alternative Minimum Tax (see your guide for information), or if the amount you calculate on line 95 of Form T691 is "0", enter amount H on line 412 of Schedule 1 of your income tax and benefit return (T1 General), or on line 26 of Schedule 11, Federal Income Tax (T3 for Trusts). If Alternative Minimum Tax (AMT) does not apply, enter amount H 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, you must complete this section.  
 Enter amount G ..... 5  
 Plus the federal foreign tax credit (amount from line 405 of Schedule 1 of your income tax and benefit return) ..... 6  
**Subtotal** (add amounts 5 and 6) ..... 7  
 Minus the minimum amount from line 58 of Form T691 ..... 8  
**Subtotal** (amount 7 minus amount 8, if negative, enter "0") ..... 9  
**Enter your claim on this line**  
 You can claim an ITC amount up to, but not more than the lesser of amounts F or I ..... 4 J  
 Enter amount J on line 412 of Schedule 1 of your income tax and benefit return, or on line 37 of T3 Schedule 11.  
 Also enter amount J in column 7 in Part F of this form.

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Protected B when completed

**Step B – Federal tax on taxable income**

Enter your taxable income from line 260 of your return. .... 35

Complete the appropriate column depending on the amount on line 35.

	Line 35 is \$46,605 or less	Line 35 is more than \$46,605 but not more than \$93,208	Line 35 is more than \$93,208 but not more than \$144,489	Line 35 is more than \$144,489 but not more than \$205,842	Line 35 is more than \$205,842
Enter the amount from line 35.	0.00	46,605.00	93,208.00	144,489.00	205,842.00
Line 36 minus line 37 (cannot be negative)	0.00	46,605.00	93,208.00	144,489.00	205,842.00
Multiply line 38 by line 39.	15%	20.5%	26%	29%	33%
	0.00	6,991.00	16,544.00	29,877.00	47,670.00
Add lines 40 and 41.					

**Step C – Net federal tax**

Enter the amount from line 42.

Federal tax on split income (Get and complete Form T1206.) ..... 424 +  
 Add lines 43 and 44. .... 404 =

Enter your total federal non-refundable tax credits from line 34 on the previous page. .... 350  
 Federal dividend tax credit (See line 425 in the guide.) ..... 425 +  
 Minimum tax carryover (Get and complete Form T691.) ..... 422 +  
 Add lines 46, 47, and 48. .... =

Line 45 minus line 49 (if negative, enter "0") ..... **Basic federal tax** 429 =

Federal foreign tax credit (Get and complete Form T2209.) ..... 405 =

Line 50 minus line 51 (if negative, enter "0") ..... **Federal tax** 406 =

Total federal political contributions (attach receipts) ..... 402 53

Federal political contribution tax credit (Complete the Worksheet for Schedule 1.) (maximum \$650) ..... 410 +  
 Investment tax credit (Get and complete Form T2038(IND).) ..... 412 +  
 Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.) ..... =  
 Net cost of shares of a provincially registered fund ..... 413 Allowable credit 414 +  
 Add lines 54, 55, and 56. .... 416 =

Line 52 minus line 57 (if negative, enter "0") ..... 417 =

Working income tax benefit advance payments received (box 10 of the RC210 slip) ..... 415 +

Special taxes (See line 418 in the guide.) ..... 418 +  
 Add lines 58, 59, and 60. .... =  
 Enter this amount on line 420 of your return. .... **Net federal tax** 420 =

Complete Form 428 to calculate provincial or territorial tax.

See the privacy notice on your return.

## 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 428 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 6266 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 6266 by 5%.
- (iv) Report the amount from line 8 of ON479 on line 479 of page 4 of your T1 tax return.

T5013

FORM T1221

T1, PAGE 4

FORM ON479



## 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 70 of Form BC428 – *British Columbia Tax* (Form BC428) and line 49 in Part 4, Section BC428MJ of Form T2203, as applicable.
- (v) Report the amount from line 71 of BC428 on line 428 of page 4 of your T1 tax return.

T5013

FORM 1231

FORM T2203 – BC428MJ, PAGE 2



**Step 3 – British Columbia tax (continued)**

Enter the amount from line 61 on the previous page. 62

**British Columbia political contribution tax credit**  
 Enter British Columbia political contributions made in 2010. 63  
 Credit calculated for line 64 on the Provincial Worksheet 64  
 Line 62 minus line 64 (if negative, enter "0") 65

**British Columbia employee investment tax credits**  
 Enter your employee share ownership plan tax credit from Certificate ESOP 20. 66  
 Enter your employee venture capital tax credit from Certificate EVCC 30. 67  
 Add lines 66 and 67. (maximum \$2,000) 68  
 Line 65 minus line 68 (if negative, enter "0") 69

**British Columbia mining flow-through share tax credit**  
 Enter the tax credit amount calculated on Form T1231. 70  
 Line 69 minus line 70 (if negative, enter "0") 71  
 Enter the result on line 428 of your return. 71

5010-C Privacy Act, Personal Information Bank number CRA PPU 005

**Step 7 – Refund or balance owing** Protected B when completed

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0") 420

CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.) 421 +

Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.) 430 +

Social benefits repayment (amount from line 235) 422 +

**Provincial or territorial tax** (Attach Form 428, even if the result is "0") 428 +

Add lines 420, 421, 430, 422, and 428. This is your **total payable**. 435 =

Total income tax deducted (amounts from all Canadian slips) 437 +

Refundable Quebec abatement (See line 440 in the guide.) 440 +

CPF overpayment (See line 308 in the guide.) 448 +

Employment insurance overpayment (See line 312 in the guide.) 450 +

Climate action incentive (Complete Schedule 14.) 449 +

Refundable medical expense supplement (Complete the Worksheet for the return.) 452 +

Working income tax benefit (WITB) (Complete Schedule 6.) 453 +

Refund of investment tax credit (Get and complete Form T2038(IND).) 454 +

Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips) 456 +

Employee and partner GST/HST rebate (Get and complete Form GST370.) 457 +

Eligible educator/school supply tax credit.

Supplies expenses (maximum \$1,000) 468 × 15% = 469 +

Tax paid by instalments 476 +

**Provincial or territorial credits** (Complete Form 479, if it applies.) 479 +

Add lines 437 to 457, and 469 to 479. These are your **total credits**. 482 =

Line 435 minus line 482. This is your **refund or balance owing**. 483 =

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.  
 Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

**Refund 484** 484 **Balance owing 485** 485

For more information on how to make your payment, see line 485 in the guide or go to [canada.ca/payments](http://canada.ca/payments). Your payment is due no later than April 30, 2019.

**Direct deposit – Enrol or update**  
 By providing my banking information I authorize the Receiver General to deposit in the bank account number shown below any amounts payable to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number 460 (5 digits) Institution number 461 (3 digits) Account number 462 (maximum 12 digits)

**Ontario** **Ontario opportunities fund**  
 You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 484 above 1

Your donation to the Ontario opportunities fund 465 =

Net refund (line 1 minus line 2) 466 =

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

**Sign here** 467

It is a serious offence to make a false return.

Telephone number: 468

Date: 469

If this return was completed by a tax professional, tick the applicable box and provide the following information.

**480** Was a fee charged? Yes ☐ 1 No ☐ 2

**489** EFIL number (if applicable): 489

Name of tax professional: 490

Telephone number: 491

Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, 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. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

**Do not use this area** 487 488 486

5005-R Page 4


## 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 T1241 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 67 of Form MB428 – *Manitoba Tax Credit* (Form MB428) and line 41 of Part 4, Section MB428MJ of Form T2203, as applicable.
- (v) Report the amount from line 68 of Form MB428 on line 428 of page 4 of your T1 tax return.

Canada Revenue Agency Agence du revenu du Canada		<b>Fiscal period end Exercice se terminant le</b>		YYYY MM JJ		MM DD JJ		T5013	
				AAAA MM JJ		MM DD JJ		<b>État des revenus d'une personne fiscalement admissible</b>	
Filer's name and address – Nom et adresse du déclarant				Tax filer identification number (use statement on reverse side) * Numéro d'identification du contribuable (voir l'envers du côté 7)					
				Partner code Code du partenaire		County code Code du comté		Resipient type Genre de bénéficiaire	
Partnership account number (15 characters) Numéro de compte de la société de personnes (15 caractères)				Total limited partner's business income (loss) Total des revenus (à la perte) d'un commanditaire		Total business income (loss) Total des revenus (à la perte) d'entreprise			
Partnership identification number Numéro d'identification de la société				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 imprimées)					
				First name – Prénom		Initials – Initiales			
				Box - Case		Code		Amount – Montant	
				104		190			
				105		194			
				Box - Case		Code		Amount – Montant	
				128		197 BC			
				Box - Case		Code		Amount – Montant	
				132		198 SK			
				Box - Case		Code		Amount – Montant	
				133		199 MB			
				Box - Case		Code		Amount – Montant	
				151		200 ON			

		<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: 0.8em;">Case Data</div> <div style="font-size: 0.7em;">             Protected B when completed              T2203 – 2018              Section MB428MJ           </div> </div>
<h2 style="margin: 0;">Part 4 – Provincial tax (multiple jurisdictions)</h2> <h3 style="margin: 0;">Manitoba tax (continued)</h3>		
Enter the amount from line 26 on the previous page.		27
<b>Manitoba political contribution tax credit</b>		
Total Manitoba political contributions made in 2018		28
Credit calculated for line 29 on Worksheet MB428MJ (maximum \$1,000)		29
Line 27 minus line 29 (if negative, enter "0")		30
<b>Labour-sponsored funds tax credit</b>		
Enter your labour-sponsored funds tax credit from Slip T2C (MAN).		31
Line 30 minus line 31 (if negative, enter "0")		32
<b>Residents of Ontario:</b>		
Enter the provincial foreign tax credit from Form T2036.		33
Line 32 minus line 33 (if negative, enter "0")		34
Enter your Manitoba community enterprise development tax credit from line 7 of Form T1256.		35
Line 34 minus line 35 (if negative, enter "0")		36
Enter your Manitoba small business venture capital tax credit for individuals from line 6 of Form T1256-1.		37
Line 36 minus line 37 (if negative, enter "0")		38
Enter the Manitoba employee share purchase tax credit from line 14 of Form T1256-2.		39
Line 38 minus line 39 (if negative, enter "0")		40
Enter the Manitoba mineral exploration tax credit from Form T1241.		41
Line 40 minus line 41 (if negative, enter "0")		42
Enter the result on line 6 in Part 5 of Form T2203.		43
<b>Manitoba tax</b>		44



# Manitoba Mineral Exploration Tax Credit

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 electronically, keep all your documents in case we ask to see them later. If you are filing a paper return, attach this form and your T101 or T5013 slips to your return.

Tax year

2018

**Part 1 – Manitoba mineral exploration tax credit for 2018**

Enter the unused Manitoba mineral exploration tax credit amount from your 2017 notice of assessment or reassessment.

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

6885

2

8

Tax credit rate

$$\frac{\text{Tax credit rate}}{\text{Current year credit available}} = 30\%$$

2

8

Multiply line 2 by line 3.

Enter the amount from line 2

2105

4

5

Add lines 1 and 4.

Enter the amount from line 66 of Form MB428, Manitoba Tax, or, if you have to pay tax to more than one jurisdiction, enter the amount from line 40 of Part 4, Section MB428MJ, of Form T2203, Provincial and Territorial Taxes for 2018 – Multiple Jurisdictions.

6

6

6

Enter the amount from line 5 or line 6, whichever is less.

Enter the amount from line 5

7

7

7

You may claim, on line 8, an amount not exceeding the amount shown on line 7. Enter this amount on line 67 of Form MB428MJ or on line 41 in Part 4, Section MB428MJ, of Form T2203, whichever applies.

Enter the amount from line 7

8

8

8

**Current-year claim**

**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

Amount from line 5

9

9

9

Line 9 minus line 10

Line 9 minus line 10

10

10

10

**Total unused credit available**

Total unused credit available

11

11

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 2017, 2016, and/or 2015 return(s), send an adjustment request to the Canada Revenue Agency.

<b>Part B – Manitoba tax on taxable income</b>		<b>Protected B when completed</b>
Enter your <b>taxable income</b> from line 260 of your return.		36
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p>Use the amount from line 36 to decide which column to complete.</p> </div> <div style="width: 35%; text-align: center;"> <p>Line 36 is <b>\$31,843</b> or less</p> </div> <div style="width: 30%; text-align: center;"> <p>Line 36 is more than <b>\$31,843</b> but not more than <b>\$68,821</b></p> </div> <div style="width: 35%; text-align: center;"> <p>Line 36 is more than <b>\$68,821</b></p> </div> </div>		
Amount from line 36	= 0.00	= 37
Line 37 minus line 38 (cannot be negative)	= 31,843.00	= 38
Multiply line 39 by line 40.	= 10.8%	= 39
Add lines 41 and 42.	= 17.4%	= 40
<b>Manitoba tax on taxable income</b>	= 0.00	= 41
Add lines 43 and 44.	= 3,439.00	= 42
Add lines 45 and 46.	= 8,154.00	= 43
<b>Part C – Manitoba tax</b>		
Enter your Manitoba tax on taxable income from line 43.		44
Enter your Manitoba tax on split income from Form T1206.		45
Add lines 44 and 45.		46
Enter your Manitoba non-refundable tax credits from line 35.		47
<b>Manitoba dividend tax credit:</b>		
Credit calculated for line 6152 on Worksheet MB428	6152 +	48
<b>Manitoba minimum tax carryover:</b>		
Amount from line 427 of your federal Schedule 1	× 50% = 6154 +	49
Add lines 47 to 49.	=	50
Line 46 minus line 50 (if negative, enter "0")		51
<b>Manitoba additional tax for minimum tax purposes:</b>		
Form T691: line 108 minus line 111	× 50% =	52
Add lines 51 and 52	+	53
<b>Political contribution tax credit</b>		
Total Manitoba political contributions made in 2018		6140
Credit calculated for line 55 on Worksheet MB428	(maximum \$1,000)	54
Line 53 minus line 55 (if negative, enter "0")	=	55
Enter your labour-sponsored funds tax credit from Slip T2C (MAN).		6060
Line 56 minus line 57 (if negative, enter "0")	=	58
Enter the provincial foreign tax credit from Form T2036.		59
Line 58 minus line 59 (if negative, enter "0")	=	60
Enter your Manitoba community enterprise development tax credit from line 7 of Form T1256.		6085
Line 60 minus line 61 (if negative, enter "0")	=	62
Enter your Manitoba small business venture capital tax credit for individuals from line 6 of Form T1256-1.		6092
Line 62 minus line 63 (if negative, enter "0")	=	63
Enter the Manitoba employee share purchase tax credit from line 14 of Form T1256-2.		6096
Line 64 minus line 65 (if negative, enter "0")	=	64
Enter the Manitoba mineral exploration tax credit from Form T1241.		6083
Line 66 minus line 67 (if negative, enter "0")	=	67
Enter the result on line 428 of your return.		68
<b>Manitoba tax</b>		=

See the privacy notice on your return.

**Step 7 – Refund or balance owing** Protected B when completed

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0"). 420

CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.) 421 +

Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.) 430 +

Social benefits repayment (amount from line 239) 422 +

**Provincial or territorial tax** (Attach Form 428, even if the result is "0".) 428 +

Add lines 420, 421, 430, 422, and 428. This is your **total payable**. 435 =

Total income tax deducted (amounts from all Canadian slips) 437 +

Refundable Quebec abatement (See line 440 in the guide.) 440 +

GPP overpayment (See line 308 in the guide.) 448 +

Employment insurance overpayment (See line 312 in the guide.) 450 +

Climate action incentive (Complete Schedule 14.) 449 +

Refundable medical expense supplement (Complete the Worksheet for the return.) 452 +

Working income tax benefit (WITB) (Complete Schedule 6.) 453 +

Refund of investment tax credit (Get and complete Form T2038(IND).) 454 +

Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips) 456 +

Employee and partner GST/HST rebate (Get and complete Form GST370.) 457 +

Eligible educator school supply tax credit:

Supplies expenses (maximum \$1,000) 468 × 15% = 469 +

Tax paid by instalments 476 +

**Provincial or territorial credits** (Complete Form 479, if it applies.) 479 +

Add lines 437 to 457, and 469 to 479. These are your **total credits**. 482 =

Line 435 minus line 482. This is your **refund or balance owing**. 483 =

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Generally, we do not charge or refund a difference of \$2 or less.

**Refund 484** **Balance owing 485**

For more information on how to make your payment, see line 485 in the guide or go to [canada.ca/payments](http://canada.ca/payments). Your payment is due no later than April 30, 2019.

**Direct deposit – Enrol or update**

By providing my banking information I authorize the Receiver General to deposit in the bank account number shown below any amounts payable to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number 460 (5 digits) Institution number 461 (3 digits) Account number 462 (maximum 12 digits)

**Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario opportunities fund. Please see the provincial pages for details.

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

**Sign here** \_\_\_\_\_

It is a serious offence to make a false return.

Telephone number: \_\_\_\_\_

Date: \_\_\_\_\_

If this return was completed by a tax professional, tick the applicable box and provide the following information.

469 Was a fee charged? Yes ☐ 1 No ☐ 2

469 EFILE number (if applicable): \_\_\_\_\_

Name of tax professional: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, 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. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

**Do not use this area** 487 ☐ 488 ☐ 486

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## BOX 198: CLAIMING THE SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT - FOR SASKATCHEWAN FILTERS 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. Sum the total of the tax credits per the SK-METC slips received.
- (ii) Enter the sum on line 64 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 69 of Form SK428 on line 428 in your T1 tax return.

Canada Revenue Agency Agence du revenu du Canada		Fiscal period ended Revenu se terminant le		YYYY MM JJ		<div style="border: 1px solid black; padding: 2px; display: inline-block;">T5013</div> <div style="margin-top: -10px; font-size: small;"> <a href="#">Clear Data</a> <a href="#">Reset</a> </div>	
<b>Statement of Partnership Income</b> États des revenus d'une société de personnes							
Filer's name and address – Nom et adresse du déclarant <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>		Tax filer identification number (use statement or revenue note) ? Numéro d'identification du filant (utiliser l'énoncé ou la note) ? <div style="border: 1px solid black; padding: 2px; display: inline-block;">000</div>		Country code Code du pays <div style="border: 1px solid black; padding: 2px; display: inline-block;">003</div>		Recipient type Genre du bénéficiaire <div style="border: 1px solid black; padding: 2px; display: inline-block;">004</div>	
Partnership account number (15 characters) Numéro de compte de la société de personnes (15 caractères) <div style="border: 1px solid black; padding: 2px; display: inline-block;">001</div>		Total limited/partnership income (joint income) Total des revenus (soit la partie contrainte de commanditaire) <div style="border: 1px solid black; padding: 2px; display: inline-block;">000</div>		Total business income (loss) Total des revenus (soit la perte) d'entreprise <div style="border: 1px solid black; padding: 2px; display: inline-block;">000</div>			
Partnership identification number Numéro d'identification de la société <div style="border: 1px solid black; padding: 2px; display: inline-block;">000</div>		Partnership share (%) of partnership Part de l'intérêt (%) dans la société de personnes <div style="border: 1px solid black; padding: 2px; display: inline-block;">000</div>		Total capital gain (losses) Total des gains (pertes) en capital <div style="border: 1px solid black; padding: 2px; display: inline-block;">040</div>		Capital cost allowance Déduction pour amortissement <div style="border: 1px solid black; padding: 2px; display: inline-block;">040</div>	
Partner's name and address – Nom et adresse de l'associé <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <div style="display: flex; justify-content: space-between;"> <div>           Last name (part) – Nom de famille (première partie)            First name – Prénom            Initial – Initiale         </div> <div>           Box – Case    Code    Amount – Montant  <div style="border: 1px solid black; padding: 2px; display: inline-block;">104</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">190</div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>           Box – Case    Code    Amount – Montant  <div style="border: 1px solid black; padding: 2px; display: inline-block;">105</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">194</div> </div> <div>           Box – Case    Code    Amount – Montant  <div style="border: 1px solid black; padding: 2px; display: inline-block;">128</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">197 BC</div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>           Box – Case    Code    Amount – Montant  <div style="border: 1px solid black; padding: 2px; display: inline-block;">132</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">198 SK</div> </div> <div>           Box – Case    Code    Amount – Montant  <div style="border: 1px solid black; padding: 2px; display: inline-block;">133</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">199 MB</div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>           Box – Case    Code    Amount – Montant  <div style="border: 1px solid black; padding: 2px; display: inline-block;">151</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">200 ON</div> </div> </div> </div>				Other information – Autres renseignements <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>			

Step 7 – Refund or balance owing		SOLICITED B when completed
Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0").		420
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		421 +
Employment Insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)		430 +
Social benefits repayment (amount from line 235)		432 +
<b>Provincial or territorial tax</b> (Attach Form 428, even if the result is "0").		428 +
Add lines 420, 421, 430, 428, and 432.		435 =
Total income tax deducted (amounts from all Canadian slips)		437
Refundable Quebec abatement (See line 440 in the guide.)		440 +
CRR overpayment (See line 308 in the guide.)		448 +
Employment insurance overpayment (See line 312 in the guide.)		450 +
Climate action incentive (Complete Schedule 14.)		449 +
Refundable medical expense supplement (Complete the Worksheet for the return.)		452 +
Working income tax benefit (WITB) (Complete Schedule 6.)		453 +
Refund of investment credit (Get and complete Form T2038(IND).)		454 +
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T2013 slips)		455 +
Employee and partner GST/HST rebate (Get and complete Form GST370.)		457 +
Eligible educator school supply tax credit		458 +
Supplies expenses (maximum \$1,000) 468 × 15% =		469 +
Tax paid by instalments		476 +
<b>Provincial or territorial credits</b> (Complete Form 479, if it applies.)		479 +
Add lines 457 to 467, and 469s to 479s. These are your <b>total credits</b> .		480 =
Line 435 minus line 482		483 =
This is your <b>refund or balance owing</b> .		483 =
If the result is negative, you have a <b>refund</b> . If the result is positive, you have a <b>balance owing</b> .		
Enter the amount below on whichever line applies.		
Generally, we do not charge or refund a difference of \$2 or less.		
Refund 484	Balance owing 485	
For more information on how to make your payment, see line 485 in the guide or go to <a href="http://canada.ca/payments">canada.ca/payments</a> . Your payment is due no later than April 30, 2019.		
<b>Direct deposit – Enrol or update</b> By using my banking information, I authorize the Receiver General to deposit in the bank account number shown below any amounts payable to me by the CRA, after it otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.		
Branch number 460	Institution number 461	Account number 462
(3 digits)	(3 digits)	(maximum 12 digits)
<b>Ontario opportunities fund</b> You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario opportunities fund. Please see the provincial pages for details.		
Amount from line 484 above		1
Your donation to the Ontario opportunities fund		465 –
Net refund (line 1 minus line 2)		466 =
If the return was completed by a tax professional, tick the applicable box and provide the following information		-3
490 Was a fee charged? Yes <input type="checkbox"/> No <input type="checkbox"/>		2
489 EFLE number (if applicable):		1
Name of tax professional:		
Telephone number:		
I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income. <b>Sign here</b> _____ It is a serious offence to make a false return. Telephone number: _____ Date: _____		
Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, 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. Under the Privacy Act, individuals have the right to access personal information, request correction, or file a complaint with the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information (Bank CRA PPU 005) on Info Source at <a href="http://canada.ca/vo-info-source">canada.ca/vo-info-source</a> .		
<b>Do not use this area</b> 487 <input type="checkbox"/> 488 <input type="checkbox"/>		486

		Clear Data
<b>Part 4 – Provincial tax (multiple jurisdictions)</b>		
<b>Saskatchewan tax</b> (continued)		
Enter the amount from line 30 on the previous page.		31
<b>Saskatchewan political contribution tax credit</b>		
Enter your Saskatchewan political contributions made in 2018.	6368	32
Credit calculated for line 33 on Worksheet SK428MJ	(maximum \$650)	33
Line 31 minus line 33 (if negative, enter "0")		34
<b>Labour-sponsored venture capital tax credit</b> (Residents of Saskatchewan only)		
For investments in venture capital corporations that are registered in Saskatchewan: Enter your tax credit from Slip T2C (Sask.)	(maximum \$875)	35
For investments in venture capital corporations that are registered federally: Enter your tax credit from Slip T2C (Sask.)	(maximum \$875)	36
Add lines 35 and 36.	(maximum \$875) 6374 =	37
Line 34 minus line 37 (if negative, enter "0")		38
<b>Saskatchewan employee's tools tax credit</b> (Residents of Saskatchewan only)		
Unused one-time trade entry credit from your 2017 notice of assessment or reassessment		39
Line 38 minus line 39 (if negative, enter "0")		40
<b>Saskatchewan mineral exploration tax credit</b>		
Saskatchewan mineral exploration tax credit from Slip SK-METC	6360	41
Unused Saskatchewan mineral exploration tax credit from your 2017 notice of assessment or reassessment	+	42
Add lines 41 and 42.		43
Line 40 minus line 43 (if negative, enter "0")		44
<b>Saskatchewan graduate tuition tax credit</b> (Residents of Saskatchewan only)		
Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program.	6364	45
Line 44 minus line 45 (if negative, enter "0")		46
<b>Saskatchewan qualifying environmental trust tax credit</b>		
Enter your Saskatchewan qualifying environmental trust tax credit.		47
Line 46 minus line 47 (if negative, enter "0")		48
Enter the result on line 7 in Part 5 of Form T2203.	<b>Saskatchewan tax</b>	48

<b>Part C – Saskatchewan tax (continued)</b>		<b>Protected B</b> when completed
Enter the amount from line 60 on the previous page.		<b>61</b>
<b>Saskatchewan employee's tools tax credit</b>		
Unused one-time trade entry credit from your 2017 notice of assessment or reassessment	=	<b>62</b>
Line 61 minus line 62 (if negative enter "0")	=	<b>63</b>
<b>Saskatchewan mineral exploration tax credit</b>		
Saskatchewan mineral exploration tax credit from Slip SK-METC	6360	<b>64</b>
Unused Saskatchewan mineral exploration tax credit from your 2017 notice of assessment or reassessment	+	<b>65</b>
Add lines 64 and 65.	=	<b>66</b>
Line 63 minus line 66 (if negative, enter "0")	=	<b>67</b>
<b>Saskatchewan graduate tuition tax credit</b>		
Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program.	6364	<b>68</b>
Line 67 minus line 68 (if negative, enter "0")	=	<b>69</b>
Enter the result on <b>line 428</b> of your return.	<b>Saskatchewan tax</b>	<b>69</b>
<b>– Request for carryback of unused mineral exploration tax credit</b>		
Amount from line 66		<b>70</b>
Amount from line 63		<b>71</b>
Line 70 minus line 71 (if negative, enter "0")	=	<b>72</b>
Enter on line 73 any part of the amount from line 72 you want to carry back to 2017 to reduce your Saskatchewan tax. Enter on line 74 any amount you want to carry back to 2016 and on line 75 any amount you want to carry back to 2015.		
Enter the amount you want to carry back to 2017.	6361	<b>73</b>
Enter the amount you want to carry back to 2016.	6362	<b>74</b>
Enter the amount you want to carry back to 2015.	6363	<b>75</b>
<b>– Line 5821 – Details of dependent children born in 2000 or later</b>		
(If you need more space, attach an additional page.)		
Child's name	Relationship to you	Child's date of birth Year      Month      Day
Social Insurance Number (if available)		

# 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*.

If the amount reported on line 29 of Schedule L is negative, report it on line 10 of Schedule N—*Adjustment of Investment Expenses*. 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, page 2 of your Quebec Income Tax Return.

The amount on line 40 of Schedule N should be reported on line 260, page 2 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: RL-15 (2018-10)

Date de clôture de l'exercice financier: 20

1 Revenu net (ou perte nette) d'entreprise (sources canadienne et étrangère) 2 Revenu net (ou perte nette) d'entreprise de source étrangère 3 Revenu net (ou perte nette) de location (sources canadienne et étrangère) 4 Revenu net (ou perte nette) de location de source étrangère 5 Amortissement 6 Montant net des dividendes obtenus 7 Intérêts et autres revenus 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 ne servant pas à calculer la déduction 11 Gains (ou pertes) en capital servant à calculer la déduction 12 Gains (ou pertes) en capital ne servant pas à calculer la déduction 13 Gains (ou pertes) en capital servant à calculer la déduction 14 Revenu de placement de source étrangère 15 Revenu de placement de source étrangère 16 Revenu de placement de source étrangère 17 Revenu de placement de source étrangère 18 Revenu de placement de source étrangère 19 Revenu de placement de source étrangère 20 Revenu de placement de source étrangère 21 Revenu de placement de source étrangère 22 Revenu de placement de source étrangère 23 Revenu de placement de source étrangère 24 Revenu de placement de source étrangère 25 Revenu de placement de source étrangère 26 Revenu de placement de source étrangère 27 Revenu de placement de source étrangère 28 Revenu de placement de source étrangère 29 Revenu de placement de source étrangère 30 Revenu de placement de source étrangère 31 Revenu de placement de source étrangère 32 Revenu de placement de source étrangère 33 Revenu de placement de source étrangère 34 Revenu de placement de source étrangère 35 Revenu de placement de source étrangère 36 Revenu de placement de source étrangère 37 Revenu de placement de source étrangère 38 Revenu de placement de source étrangère 39 Revenu de placement de source étrangère 40 Revenu de placement de source étrangère 41 Revenu de placement de source étrangère 42 Revenu de placement de source étrangère 43 Revenu de placement de source étrangère 44 Revenu de placement de source étrangère 45 Revenu de placement de source étrangère 46 Revenu de placement de source étrangère 47 Revenu de placement de source étrangère 48 Revenu de placement de source étrangère 49 Revenu de placement de source étrangère 50 Revenu de placement de source étrangère 51 Revenu de placement de source étrangère 52 Revenu de placement de source étrangère 53 Revenu de placement de source étrangère 54 Revenu de placement de source étrangère 55 Revenu de placement de source étrangère 56 Revenu de placement de source étrangère 57 Revenu de placement de source étrangère 58 Revenu de placement de source étrangère 59 Revenu de placement de source étrangère 60 Revenu de placement de source étrangère 61 Revenu de placement de source étrangère 62 Revenu de placement de source étrangère 63 Revenu de placement de source étrangère 64 Revenu de placement de source étrangère 65 Revenu de placement de source étrangère 66 Revenu de placement de source étrangère 67 Revenu de placement de source étrangère 68 Revenu de placement de source étrangère 69 Revenu de placement de source étrangère 70 Revenu de placement de source étrangère 71 Revenu de placement de source étrangère 72 Revenu de placement de source étrangère 73 Revenu de placement de source étrangère 74 Revenu de placement de source étrangère 75 Revenu de placement de source étrangère 76 Revenu de placement de source étrangère 77 Revenu de placement de source étrangère 78 Revenu de placement de source étrangère 79 Revenu de placement de source étrangère 80 Revenu de placement de source étrangère 81 Revenu de placement de source étrangère 82 Revenu de placement de source étrangère 83 Revenu de placement de source étrangère 84 Revenu de placement de source étrangère 85 Revenu de placement de source étrangère 86 Revenu de placement de source étrangère 87 Revenu de placement de source étrangère 88 Revenu de placement de source étrangère 89 Revenu de placement de source étrangère 90 Revenu de placement de source étrangère 91 Revenu de placement de source étrangère 92 Revenu de placement de source étrangère 93 Revenu de placement de source étrangère 94 Revenu de placement de source étrangère 95 Revenu de placement de source étrangère 96 Revenu de placement de source étrangère 97 Revenu de placement de source étrangère 98 Revenu de placement de source étrangère 99 Revenu de placement de source étrangère 100 Revenu de placement de source étrangère

SCHEDULE L

**REVENU QUÉBEC** Business Income

TP-1.D.L-V (2018-12)

**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 types listed below

Business other than the types listed below	Gross income	Net income
Farming	12	22
Fishing	13	23
Profession	14	24
Work remunerated on a commission basis	15	25
Add lines 22 through 25		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		27
Income from a partnership of which you were a specified member		28
Add lines 27 through 28		29
Carry the result to line 164 of your return.		34

Net business income

Insurable earnings (QPIP) 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

SCHEDULE N

**REVENU QUÉBEC** Adjustment of Investment Expenses

TP-1.D.N-V (2018-12)

**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)

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

10 11 12 13 14 15 16 17 18

**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, RL-3 slip, box J

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

Ordinary annuities, RL-2 slip, box B

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.

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)

Net capital losses from other years (see line 276 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.

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)

Amount from line 40 above

Amount from line 64 above

Add lines 70 through 74

Amount from line 252 of your 2018 return

Subtract line 78 from line 76.

Amount that can be carried forward = 80

Enclose a copy of this schedule with your return.

T8N1 ZZ 84567849

**N**

Box 6a represents your share of the partnership's eligible dividends received from Canadian corporations during the taxation year. Report it on line 166, page 2 of your Quebec Income Tax Return.

Box 44 represents your share of the dividend tax credit. Report it on line 415, page 3 of your Quebec Income Tax Return.

15

# Montants attribués aux membres d'une société de personnes

RL-15 (2018-10)

Date de clôture de l'exercice financier

20

1- Revenus (laquels n'ont été ni déduits ni exonérés) réalisés de source étrangère

2- Revenus (laquels n'ont été ni déduits ni exonérés) réalisés de source étrangère

3- Revenus (laquels n'ont été ni déduits ni exonérés) réalisés de source étrangère

7- Dividendes et autres revenus de placement réalisés de source étrangère

8- Revenus de placement réalisés de source étrangère

9- Revenus de placement réalisés de source étrangère

12- Gains (ou pertes) en capital au moment pas à l'abandon de la déduction

13- Pertes à l'égard d'un placement dans une entreprise

14- Revenus bruts de la société de personnes

17- Impôt déduit payé sur les revenus d'une entreprise

18- Impôt déduit payé sur les revenus d'une entreprise

19- Dons de bienfaisance

24- Capital versé - Part de la société membre dans les biens administrés

25- Capital versé - Part de la société membre dans les biens administrés

26- Capital versé - Part de la société membre dans les biens administrés

29- Frais de mise en valeur au Canada

30- Frais à l'égard de biens administrés réalisés au profit de la société

31- Frais à l'égard de biens administrés réalisés au profit de la société

35- Montants d'admission pour les frais inscrits aux cases 28 à 32 et 34 à 36

36- Montants d'admission pour les frais inscrits aux cases 28 à 32 et 34 à 36

37- Montants d'admission pour les frais inscrits aux cases 28 à 32 et 34 à 36

39- Coût d'acquisition des actions

40- Coût d'acquisition des actions

41- Coût de contribution des actions

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

Le montant d'identification attribué à cet abril fiscal doit être indiqué sur le formulaire *État des pertes, des déductions et des crédits d'impôt relatifs à un abril fiscal (TP-1079-6)*. Il ne confirme pas le droit de l'investisseur aux avantages fiscaux découlant de cet abril fiscal.

50- Nombre d'actions acquises au cours de l'exercice financier

51- Coût unitaire

52- Coût total des unités

60- Frais d'acquisition au Canada

61- Frais de mise en valeur au Canada

62- Frais d'acquisition au Québec

64- Montants d'admission pour les frais inscrits aux cases 60 à 64

65- Montants d'admission pour les frais inscrits aux cases 60 à 64

66- Montants d'admission pour les frais inscrits aux cases 60 à 64

70- Coût de crédit

71- Montant admissible

72- Coût de région ou de MRC

75- Date d'acquisition du bien

76- Date d'acquisition du bien

77- Date d'acquisition du bien

79- Date d'acquisition du bien

80- Date d'acquisition du bien

81- Date d'acquisition du bien

84- Date d'acquisition du bien

85- Date d'acquisition du bien

86- Date d'acquisition du bien

89- Date d'acquisition du bien

90- Date d'acquisition du bien

91- Date d'acquisition du bien

94- Date d'acquisition du bien

95- Date d'acquisition du bien

96- Date d'acquisition du bien

Montants attribués aux membres d'une société de personnes

1- Revenus (laquels n'ont été ni déduits ni exonérés) réalisés de source étrangère

7- Dividendes et autres revenus de placement réalisés de source étrangère

12- Gains (ou pertes) en capital au moment pas à l'abandon de la déduction

17- Impôt déduit payé sur les revenus d'une entreprise

24- Capital versé - Part de la société membre dans les biens administrés

29- Frais de mise en valeur au Canada

35- Montants d'admission pour les frais inscrits aux cases 28 à 32 et 34 à 36

39- Coût d'acquisition des actions

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

Le montant d'identification attribué à cet abril fiscal doit être indiqué sur le formulaire *État des pertes, des déductions et des crédits d'impôt relatifs à un abril fiscal (TP-1079-6)*. Il ne confirme pas le droit de l'investisseur aux avantages fiscaux découlant de cet abril fiscal.

50- Nombre d'actions acquises au cours de l'exercice financier

60- Frais d'acquisition au Canada

64- Montants d'admission pour les frais inscrits aux cases 60 à 64

70- Coût de crédit

75- Date d'acquisition du bien

79- Date d'acquisition du bien

84- Date d'acquisition du bien

89- Date d'acquisition du bien

94- Date d'acquisition du bien

## Abril fiscal

## Actions admissibles

## Crédit d'impôt

Remise en question

6a-1

**REVENUE QUÉBEC** TP-1.D-N-V (2018-12) **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, *RL-3 slip, box J*  
Recovery of resource deductions (see line 154, point 11, in the guide) multiplied by 50%  
Ordinary annuities, *RL-2 slip, box R*, if "RO" 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 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 2018 return  
Subtract line 78 from line 76.

Enclose a copy of this schedule with your return.

**T8N1 ZZ 44567849**

**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  
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: 286  
Non-capital losses from other years (see lines 276 and 290 in the guide)  
Net capital losses from other years (see lines 276 and 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: 296  
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 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) Specify: 393  
Tax credit for experienced workers (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, 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 régional et coopératif Desjardins shares, *RL-26 slips, boxes 8 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.

**T803 ZZ 84564851**

**Pay close attention to the lines preceded by an arrow →.** TP-1.D-V (2018-12) Page 2

**Total income**  
If you held employment outside Canada, check this box.  
If you held employment in Canada, outside Québec, check this box.

CPP contribution  
Pensionable earnings (CPP)  
QPP premium, *RL-1 slip, box H*  
Commissions received, *RL-1 slip, box M*

QPP contribution, *RL-1 slip, box B*  
Pensionable salary or wages (QPP), *RL-1 slip, box G*  
Taxable benefit included on line 101 below on which no QPP contribution was withheld

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)  
Parental insurance benefits, *RL-4 slip, box A*  
Employment insurance 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 DIPS 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  
Actual amount of ordinary dividends  
Interest and other investment income  
Rental income  
Attach form TP-128-V or your financial statements. Gross 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  
Other income (see the guide)  
Net business income (line 34 of Schedule L)

**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/VRSP deduction  
Support payments made (deductible amount). See the guide.  
Recipient's social insurance number  
Support payments made (deductible amount)  
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  
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 amounts contributed to the QPP and the QPIP on income from self-employment  
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.  
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.

**T802 ZZ 84564850**



## BOX 7: INTEREST AND OTHER INVESTMENT INCOME FROM CANADIAN SOURCES

Represents your share of the partnership's interest income. Report it on line 130, page 2 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** RL-15 (2018-10)

Date de clôture de l'exercice financier: 20

1. Revenus net (sans partie nette) de location (sources canadienne et étrangère) 2. Revenus net (sans partie nette) de location (sources étrangères) 3. Revenus net (sans partie nette) de location (sources étrangères) 4. Revenus net (sans partie nette) de location (sources étrangères) 5. Assurance 6. Montant net des dividendes déductibles

7. Revenus et autres revenus de placement de source étrangère 8. Revenus de placement de source étrangère 9. Revenus de capital 10. Revenus de capital 11. Revenus de capital 12. Revenus de capital 13. Revenus de capital 14. Revenus de capital 15. Revenus de capital 16. Revenus de capital 17. Revenus de capital 18. Revenus de capital 19. Revenus de capital 20. Revenus de capital 21. Revenus de capital 22. Revenus de capital 23. Revenus de capital 24. Revenus de capital 25. Revenus de capital 26. Revenus de capital 27. Revenus de capital 28. Revenus de capital 29. Revenus de capital 30. Revenus de capital 31. Revenus de capital 32. Revenus de capital 33. Revenus de capital 34. Revenus de capital 35. Revenus de capital 36. Revenus de capital 37. Revenus de capital 38. Revenus de capital 39. Revenus de capital 40. Revenus de capital 41. Revenus de capital 42. Revenus de capital 43. Revenus de capital 44. Revenus de capital 45. Revenus de capital 46. Revenus de capital 47. Revenus de capital 48. Revenus de capital 49. Revenus de capital 50. Revenus de capital 51. Revenus de capital 52. Revenus de capital 53. Revenus de capital 54. Revenus de capital 55. Revenus de capital 56. Revenus de capital 57. Revenus de capital 58. Revenus de capital 59. Revenus de capital 60. Revenus de capital 61. Revenus de capital 62. Revenus de capital 63. Revenus de capital 64. Revenus de capital 65. Revenus de capital 66. Revenus de capital 67. Revenus de capital 68. Revenus de capital 69. Revenus de capital 70. Revenus de capital 71. Revenus de capital 72. Revenus de capital 73. Revenus de capital 74. Revenus de capital 75. Revenus de capital 76. Revenus de capital 77. Revenus de capital 78. Revenus de capital 79. Revenus de capital 80. Revenus de capital 81. Revenus de capital 82. Revenus de capital 83. Revenus de capital 84. Revenus de capital 85. Revenus de capital 86. Revenus de capital 87. Revenus de capital 88. Revenus de capital 89. Revenus de capital 90. Revenus de capital 91. Revenus de capital 92. Revenus de capital 93. Revenus de capital 94. Revenus de capital 95. Revenus de capital 96. Revenus de capital 97. Revenus de capital 98. Revenus de capital 99. Revenus de capital 100. Revenus de capital

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.

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, pétrole ou gaz au Québec 64. Frais d'exploration de surface, pétrole ou gaz au Québec 65. Frais d'exploration de surface, pétrole ou gaz au Québec 66. Montants d'ajout pour les frais inscrits aux cases 60 à 64 67. Montants d'ajout pour les frais inscrits aux cases 60 à 64 68. Montants d'ajout pour les frais inscrits aux cases 60 à 64 69. Montants d'ajout pour les frais inscrits aux cases 60 à 64 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 77. Date d'acquisition du bien 78. Date d'utilisation du bien 79. Date d'acquisition du bien 80. Date d'utilisation du bien 81. Date d'acquisition du bien 82. Date d'utilisation du bien 83. Date d'acquisition du bien 84. Date d'utilisation du bien 85. Date d'acquisition du bien 86. Date d'utilisation du bien 87. Date d'acquisition du bien 88. Date d'utilisation du bien 89. Date d'acquisition du bien 90. Date d'utilisation du bien 91. Date d'acquisition du bien 92. Date d'utilisation du bien 93. Date d'acquisition du bien 94. Date d'utilisation du bien 95. Date d'acquisition du bien 96. Date d'utilisation du bien 97. Date d'acquisition du bien 98. Date d'utilisation du bien 99. Date d'acquisition du bien 100. Date d'utilisation du bien

Renseignements complémentaires

**TP-1-D-V (2018-12) 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 96 Pensionable earnings (CPP) 96.1 QPP contribution, RL-1 slip, box B 98 Pensionable salary or wages (QPP), RL-1 slip, box G 98.1 QPIP premium, RL-1 slip, box H 97 Taxable benefit included on line 101 below on which no QPP contribution was withheld 102 Commissions received, RL-1 slip, box M 100

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) Specify: 106 107 Parental insurance benefits, RL-6 slip, box A 110 Employment Insurance benefits, T4E 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 RRIF, a DPSP or a PRPP/VRSP, or annuities 122 Dividends from taxable Canadian corporations 123 Actual amount of eligible dividends 168 Taxable amount 128 Interest and other investment income 130 Rental income 136 Attach form TP-128-V or your financial statements. Gross income 168 Net income 136 Taxable capital gains (see the guide). Complete Schedule G. 139 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 Other income (see the guide) Specify: 149 154 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 Registered pension plan (RPP) deduction, RL-1 slip, box D 205 Employment expenses and deductions 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 Support payments made (deductible amount) 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 236 Deduction for residents of designated remote areas, Complete form TP-350-1-V. 240 Deduction for exploration and development expenses 245 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 amounts contributed to the QPP and the QPIP on income from self-employment 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. Net income = 275 If the result is negative, enter 0. Carry the result to page 3.

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SCHEDULE N

**REVENU QUÉBEC** TP-1-D-N-V (2018-12) **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, RL-3 slip, box J

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

Ordinary annuities, RL-2 slip, box R

If "RO" 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.

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)

Net capital losses from other years (see line 276 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.

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)

Amount from line 40 above

Amount from line 64 above

Add lines 70 through 74.

Amount from line 252 of your 2018 return

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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N



# 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 (2018-10)

Date de clôture de l'exercice financier: 2018

1. Revenus net (des pertes net) d'entreprise (source: canadienne et étrangère) 2. Revenus net (des pertes net) d'entreprise (source: canadienne et étrangère) 3. Revenus net (des pertes net) d'entreprise (source: canadienne et étrangère) 4. Revenus net (des pertes net) d'entreprise (source: canadienne et étrangère) 5. Amortissement

6. Montant net des dividendes déductibles 7. Montant net des dividendes déductibles 8. Montant net des dividendes déductibles 9. Montant net des dividendes déductibles

10. Revenus de placement de source étrangère 11. Revenus de placement de source étrangère 12. Revenus de placement de source étrangère 13. Revenus de placement de source étrangère

14. Revenus de placement de source étrangère 15. Revenus de placement de source étrangère 16. Revenus de placement de source étrangère 17. Revenus de placement de source étrangère

18. Revenus de placement de source étrangère 19. Revenus de placement de source étrangère 20. Revenus de placement de source étrangère 21. Revenus de placement de source étrangère

22. Revenus de placement de source étrangère 23. Revenus de placement de source étrangère 24. Revenus de placement de source étrangère 25. Revenus de placement de source étrangère

26. Revenus de placement de source étrangère 27. Revenus de placement de source étrangère 28. Revenus de placement de source étrangère 29. Revenus de placement de source étrangère

30. Revenus de placement de source étrangère 31. Revenus de placement de source étrangère 32. Revenus de placement de source étrangère 33. Revenus de placement de source étrangère

34. Revenus de placement de source étrangère 35. Revenus de placement de source étrangère 36. Revenus de placement de source étrangère 37. Revenus de placement de source étrangère

38. Revenus de placement de source étrangère 39. Revenus de placement de source étrangère 40. Revenus de placement de source étrangère 41. Revenus de placement de source étrangère

42. Revenus de placement de source étrangère 43. Revenus de placement de source étrangère 44. Revenus de placement de source étrangère 45. Revenus de placement de source étrangère

46. Revenus de placement de source étrangère 47. Revenus de placement de source étrangère 48. Revenus de placement de source étrangère 49. Revenus de placement de source étrangère

50. Revenus de placement de source étrangère 51. Revenus de placement de source étrangère 52. Revenus de placement de source étrangère 53. Revenus de placement de source étrangère

54. Revenus de placement de source étrangère 55. Revenus de placement de source étrangère 56. Revenus de placement de source étrangère 57. Revenus de placement de source étrangère

58. Revenus de placement de source étrangère 59. Revenus de placement de source étrangère 60. Revenus de placement de source étrangère 61. Revenus de placement de source étrangère

62. Revenus de placement de source étrangère 63. Revenus de placement de source étrangère 64. Revenus de placement de source étrangère 65. Revenus de placement de source étrangère

66. Revenus de placement de source étrangère 67. Revenus de placement de source étrangère 68. Revenus de placement de source étrangère 69. Revenus de placement de source étrangère

70. Revenus de placement de source étrangère 71. Revenus de placement de source étrangère 72. Revenus de placement de source étrangère 73. Revenus de placement de source étrangère

74. Revenus de placement de source étrangère 75. Revenus de placement de source étrangère 76. Revenus de placement de source étrangère 77. Revenus de placement de source étrangère

78. Revenus de placement de source étrangère 79. Revenus de placement de source étrangère 80. Revenus de placement de source étrangère 81. Revenus de placement de source étrangère

82. Revenus de placement de source étrangère 83. Revenus de placement de source étrangère 84. Revenus de placement de source étrangère 85. Revenus de placement de source étrangère

86. Revenus de placement de source étrangère 87. Revenus de placement de source étrangère 88. Revenus de placement de source étrangère 89. Revenus de placement de source étrangère

90. Revenus de placement de source étrangère 91. Revenus de placement de source étrangère 92. Revenus de placement de source étrangère 93. Revenus de placement de source étrangère

94. Revenus de placement de source étrangère 95. Revenus de placement de source étrangère 96. Revenus de placement de source étrangère 97. Revenus de placement de source étrangère

98. Revenus de placement de source étrangère 99. Revenus de placement de source étrangère 100. Revenus de placement de source étrangère

Box 12 represents your share of the partnership capital gains (losses). Report this amount on line 47 of Schedule G—*Capital Gains and Losses*. Report total taxable capital gains from line 98 of Schedule G on line 139, page 2 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 from Form TP-726.20.2.V on line 292, page 3 of your Quebec Income Tax Return. If the property you disposed of is not entitled to a capital gains deduction (refer to line 292, page 3 of your Quebec Income Tax Return and Section 260 of the *Revenu Quebec 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

**SCHEDULE G, PAGE 2**

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Amount from line 30: 30

Amount of your 2018 reserve for property disposed of in 2018 (see line 139 in the guide): 32

Subtract line 32 from line 30: 34

Amount of your 2017 reserve: 36

Amount of your 2018 reserve for property disposed of before 2018: 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: 51

Proceeds of disposition: 52

Adjusted cost base: 53

Expenses relating to the disposition: 54

Gain (or loss): 55

Capital gains (or losses) from resource property: RL-15 slip, box 12 (except gains or losses on line 22): 56

Capital gains (or losses) from a partnership, if they are not included on line 47: 57

Add lines 56 and 57: 58

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 property covered on line 234 of your return)

Check the box(es) corresponding to the property you disposed of:

• Farm or fishing property: 59

• Small business corporation shares: 60

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

Description: 61

Number of shares, if applicable: 62

Proceeds of disposition: 63

Adjusted cost base: 64

Expenses relating to the disposition: 65

Gain (or loss): 66

Capital gains (or losses) from line 105 of form TP-517.5.5-V: 67

Capital gains (or losses) from a partnership, if they are not included on line 56: 68

Add lines 67 and 68: 69

Amount of your 2018 reserve for property disposed of in 2018 (including the amount on line 106 of form TP-517.5.5-V if applicable): 70

Subtract line 69 from line 60: 71

Amount of your 2017 reserve for property disposed of after March 18, 2007 (lines 63 and 77 of Schedule G for 2017): 72

Date the property was disposed of (YYYY MM DD): 73

Amount of your 2018 reserve for the property covered on line 74: 74

Subtract line 77 from line 74: 75

Add lines 68 and 80: 76

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: 89

Subtract line 94 from line 88: 90

If you entered an amount on line 55.1, see line 139 in the guide. Otherwise, enter 0: 91

Add lines 90 and 96.1: 92

Multiply line 92 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): 93

**Taxable capital gains (or net capital loss) = 98**

TP-726.20.2-V, PAGE 2

**TP-726.20.2-V (2018-10)**

2 of 3

Complete lines 11 through 18 only if you disposed of the property in 2018.

Proceeds of disposition of the property: 11

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: 16

Reserve deducted in 2018 with respect to the property: 17

Subtract line 16 from line 15: 18

Amount from line 17: 19

Carry the result to line 26. **Taxable capital gain realized on a property: 18**

Complete lines 20 through 23 only if you deducted a reserve in 2017 with respect to the property.

Capital gain realized on the disposition of the property: 20

Reserve deducted in 2017 with respect to the property: 21

Reserve deducted in 2018 with respect to the property: 22

Subtract line 21 from line 20: 23

Amount from line 22: 24

Carry the result to line 26. **Taxable capital gain realized on a property: 23**

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: 27**

**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 2018: 28

**Eligible taxable capital gains amount realized on all property: 28**

**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 2018 (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 (f) of your RL-11 slip): 36

• For 1993 and 1994 (box H (f) of your RL-11 slip and box 34 (32) of your RL-15 slip): 37

• For 1995 (box H (f) of your RL-11 slip and box 35 (32) of your RL-15 slip): 38

• For 1996 and 1997 (box I (2) of your RL-11 slip and box 35 (31) of your RL-15 slip): 39

• For 1998 and 1999 (box G (3) of your RL-11 slip and box 35 (31) of your RL-15 slip): 40

• For 2000 through 2002 (box G (3) of your RL-11 slip and box 34 (31) or 66 (62) of your RL-15 slip): 41

• For 2003 through 2018 (box G (3) 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 2018: 45

Total of the capital gains deductions claimed for previous years (amount from line 58): 46

Subtract line 50 from line 47: 47

If the result is negative or equal to zero, you are not entitled to the capital gains deduction for 2018: 48

Amount from line 51: 49

Limit on exploration expenses incurred in Québec: 50

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Pay close attention to the lines preceded by an arrow →

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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	96	QPP contribution, <i>RL-1 slip, box B</i>	98
Pensionable earnings (CPP)	96.1	Pensionable salary or wages (QPP), <i>RL-1 slip, box G</i>	98.1
QPP premium, <i>RL-1 slip, box H</i>	97	Taxable benefit included on line 101 below on which no QPP contribution was withheld	102
Commissions received, <i>RL-1 slip, box M</i>	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)

Parental insurance benefits, *RI-6 slip, box A*

Employment insurance benefits, *F4E slip*

Old Age Security pension, *F4A/QAS slip*

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

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

Retirement income transferred by your spouse (see the guide)

Dividends from taxable Canadian corporations

Interest and other investment income

Rental income

Attach form TP-128-V or your financial statements

Gross income

Net 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

Other income (see the guide)

Net business income (line 34 of Schedule L)

Add lines 101 and 105 through 164.

**Total income**

### 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/VRSP deduction

Support payments made (deductible amount). See the guide.

Recipient's social insurance number

Support payments made (deductible amount)

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-332.1-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 amounts contributed to the QPP and the QPIP on income from self-employment

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.

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**

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TP-726.20.2-V (2018-10) 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

Amount from line 70 for 2001 through 2009

Amount from line 75 for 2010 through 2017

Total

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

**Capital gains deductions claimed for previous years**

### 5 Capital gains deduction on resource property

Taxable capital gains realized on the disposition of resource property in 2018. 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 slips.

Capital losses resulting from the disposition of resource property in 2018

Amount from line 61

Subtract line 62 from line 60.

Taxable capital gains for 2018 realized on the disposition of resource property before 2018 (amount on line 23, or total of the amounts from line 23 if you disposed of more than one property)

Add lines 63 and 64.

Taxable capital gains for 2018 (line 139 of your income tax return)

Net capital losses from other years deducted in 2018 (line 290 of your income tax return)

Capital gains deduction claimed for 2018 according to form TP-726.2-V, Capital Gains Deduction on Qualified Property

Add lines 67 and 68.

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**

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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-V (2018-12) Page 3

### Taxable income

Amount from line 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.

Deductions for strategic investments (see the guide)

Non-capital losses from other years

Net capital losses from other years (see lines 276 and 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: 296

Add lines 287 through 297.

Subtract line 298 from line 278. If the result is negative, enter 0.

**taxable income**

### Non-refundable tax credits

Basic personal amount

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.

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)

Tax credit for experienced workers (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**

### 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 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.

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 421 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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REVENU  
QUÉBEC

**Adjustment of Investment Expenses**

TP-1, D.N-V (2018-12)

**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 R*, if "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.

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 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 2018 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, page 2 of your Quebec Income Tax Return. Enter code "09" on line 249, page 2 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, page 3 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.

Pay close attention to the lines preceded by an arrow. →

T-1 TP-1-D-0 (2018-12) Page 2

## Total income

If you held employment outside Canada, check this box.

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

QPP contribution	96			94		95	
Pensionable earnings (CPP)	96.1						
QPP premium, <i>RL-1 slip, box H</i>	97						
Commissions received, <i>RL-1 slip, box M</i>	100						
QPP contribution, <i>RL-1 slip, box B</i>						98	
Pensionable salary or wages (QPP), <i>RL-1 slip, box G</i>						98.1	
Taxable benefit included on line 101 below on which no QPP contribution was withheld						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)

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

Employment insurance benefits, *146 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 RRRP, a DPSP or a PRPP/VRSP or annuities

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

Dividends from taxable	Actual amount of eligible dividends	160					
Canadian corporations	Actual amount of ordinary dividends	161					
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), <b>Complete Schedule G.</b>							139
Support payments received (taxable amount)							142
Social assistance payments, <i>RL-5 slip, box A</i> , and similar financial assistance, <i>RL-5 slip, box B</i>							147
Income replacement indemnities and net federal supplements							148
Other income (see the guide)							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, *RL-1 slip, box D*

Employment expenses and deductions

RRSP or PRPP/VRSP deduction

Support payments made (deductible amount) See the guide.

Recipient's social insurance number 234

Support payments made (deductible amount) →

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

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 amounts contributed to the QPP and the OQPP from self-employment

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.

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

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





**Step 1 – Identification and other information (continued)**

**Please answer the following question:**

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? **266** Yes ☐ 1 No ☐ 2

If yes, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

**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)	101	
Commissions included on line 101 (box 42 of all T4 slips)	102	
Wage loss replacement contributions (See line 101 in the guide.)	103	
Other employment income	104 +	
Old age security pension (box 18 of the T4A(OAS) slip)	113 +	
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +	
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152	
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)	115 +	
Elected split-pension amount (Get and complete Form T1032.)	116 +	
Universal child care benefit (UCCB) (See the RC62 slip.)	117 +	
UCCB amount designated to a dependent	185	
Employment insurance and other benefits (box 14 of the T4E slip)	119 +	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	120 +	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180	
Interest and other investment income (Complete the Worksheet for the return.)	121 +	
Net partnership income: limited or non-active partners only	122 +	
Registered disability savings plan income (box 131 of the T4A slip)	125 +	
Rental income Gross 160 Net 126 +		
Taxable capital gains (Complete Schedule 3.)	127 +	
Support payments received Total 156 Taxable amount 128 +		
RRSP income (from all T4RRSP slips)	129 +	
Other income Specify: 130 +		
Self-employment income		
Business income Gross 162 Net 135 +		
Professional income Gross 164 Net 137 +		
Commission income Gross 166 Net 139 +		
Farming income Gross 168 Net 141 +		
Fishing income Gross 170 Net 143 +		
Workers' compensation benefits (box 10 of the T5007 slip)	144	
Social assistance payments	145 +	
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +	
Add lines 144, 145, and 146. (See line 250 on this return.)	=	147 +
Add lines 101, 104 to 143, and 147.		This is your <b>total income</b> . 150 =

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**Attach only the documents (schedules, information slips, forms, or receipts) requested to support any claim or deduction. Keep all other supporting documents.**

**Step 3 – Net income**

Enter your **total income** from line 150. 150

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208 ±	
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) 205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210 ±	
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212 ±	
Universal child care benefit repayment (box 12 of all RC62 slips)	213 ±	
Child care expenses (Get and complete Form T778.)	214 ±	
Disability supports deduction (Get and complete Form T929.)	215 ±	
Business investment loss Gross 228 Allowable deduction 217 ±		
Moving expenses (Get and complete Form T1-M.)	219	
Support payments made Total 230 Allowable deduction 220 ±		
Carrying charges and interest expenses (Complete the Worksheet for the return.)	221 ±	
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC361, whichever applies.)	222 ±	
Exploration and development expenses (Get and complete Form T1229.)	224 ±	
Other employment expenses	229	
Clergy residence deduction (Get and complete Form T1223.)	231 ±	
Other deductions Specify: 232 ±		
Add lines 207 to 224, 229, 231, and 232.	233 =	
Line 150 minus line 233 (if negative, enter "0")		This is your <b>net income before adjustments</b> . 234 =
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)		235 =
Line 234 minus line 235 (if negative, enter "0")		This is your <b>net income</b> . 236 =

**Step 4 – Taxable income**

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244	
Security options deductions	249 ±	
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.)	250 ±	
Limited partnership losses of other years	251 ±	
Non-capital losses of other years	252 ±	
Net capital losses of other years	253 ±	
Capital gains deduction (Get and complete Form T657.)	254 ±	
Northern residents deductions (Get and complete Form T2222.)	255 ±	
Additional deductions Specify: 256 ±		
Add lines 244 to 256.	257 =	
Line 236 minus line 257 (if negative, enter "0")		This is your <b>taxable income</b> . 260 =

**Step 5 – Federal tax** Complete Schedule 1 to calculate your federal tax.

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

5006-R Page 3

## 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.

- Enter the tax shelter identification number of the FT LP, located on the top right corner of your Relevé 15 slip.
- Enter the tax shelter's name. It is the name of the Ninepoint FT LP in which you are invested.
- Enter the date the FT LP was purchased.
- 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 T1 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.**

**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 T3003 slip.

The identification number is assigned for administrative purposes only; it is 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 those 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.

Endorse 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 \_\_\_\_\_ **IC 0001** **S P**

**Trust** Identification number \_\_\_\_\_

**2 Total losses, deductions or tax credits**

If you need more space, endorse 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 \_\_\_\_\_

115F ZZ 49498370 Form prescribed by the President and Chief Executive Officer

**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 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 ☐  
 QPP premium, RL-1 slip, box H 97 ☐ Taxable benefit included on line 101 below on which no QPP contribution was withheld 102 ☐  
 Commissions received, RL-1 slip, box M 100 ☐

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 ☐  
 Parental insurance benefits, RL-6 slip, box A 110 ☐  
 Employment insurance benefits, T4E 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 or a PRPP/VRSP or annuities 123 ☐  
 → Retirement income transferred by your spouse (see the guide) 123 ☐  
 Dividends from taxable 166 ☐ Actual amount of eligible dividends  
 Canadian corporations 167 ☐ Actual amount of ordinary dividends  
 Interest and other investment income 180 ☐  
 Rental income 188 ☐ Gross income  
 Attach form TP-128-V or your financial statements. Net income 188 ☐  
 Taxable capital gains (see the guide). Complete Schedule G. 139 ☐  
 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 ☐  
 Other income (see the guide) 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 ☐  
 Registered pension plan (RPP) deduction, RL-1 slip, box D 201 ☐  
 Employment expenses and deductions 207 ☐  
 RSPP or PRPP/VRSP deduction 212 ☐  
 Support payments made (deductible amount). See the guide: Recipient's social insurance number 224 ☐  
 Support payments made (deductible amount) 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 G. 245 ☐  
 Deduction for a repayment of amounts overpaid to you (see the guide) 248 ☐  
 Deduction for amounts contributed to the QPP and the QPIP on income from self-employment 248 ☐  
 Other deductions (see the guide) 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. 256 ☐  
 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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## RELEVÉ 15

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

RL-15 (2018-10)

Date de clôture de l'exercice financier 2018-12-31

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

7- Intérêts et autres revenus 8- Revenu de placement de source étrangère 9- Revenu de coopérative 10- Revenu de placement en capital (autre que celui de la déduction) 11- Prestations versées aux immobilisations déductibles 12- Gains (ou pertes) en capital (autre que celui de la déduction) 13- Revenu (ou perte) d'un placement dans une entreprise 14- Revenu (ou perte) de la société de personnes 15a- Frais financiers et frais d'intérêts 15b- Déductions, compensations et déductions de dividendes déductibles 16- Montant net des dividendes versés à la source

17- Impôt étranger payé sur les revenus net (ou net) d'une entreprise 18- Impôt étranger payé sur les revenus d'entreprise 19- Dots de liquidation 20- Autres dots 21a- Cédit d'impôt à l'investissement - Frais d'investissement 21b- Cédit d'impôt à l'investissement - Autres dots 22- Frais d'exploration au Canada

23a- Capital versé - Part de la société membre dans les fonds admissibles 23b- Capital versé - Part de la société membre dans l'actif total 24- Capital versé - Part de la société membre dans les fonds admissibles 25- Frais d'exploration au Québec 26- Frais d'exploration de surface, pétrolière ou gazière au Québec 27- Frais d'exploration dans le Nord québécois 28- Frais d'exploration de surface, pétrolière ou gazière au Québec 29- Frais d'exploration dans le Nord québécois

30- Frais de mise en valeur au Canada 31- Frais d'exploration au Québec 32- Frais d'exploration de surface, pétrolière ou gazière au Québec 33- Frais d'exploration dans le Nord québécois 34- Frais d'exploration dans le Nord québécois

35- Montants d'ajustement pour les frais inscrits aux cases 38 à 40 et 42 à 44 36- Pourcentage de participation (dans les intérêts ou les pertes) 37- Nombre d'actions détenues par l'associé 38- Code d'activité

39- Code de société 40- Code d'activité 41- Code de contribution 42- Pourcentage des actions détenues au Québec par la société de personnes 43- Remboursement de capital 44- Cédit d'impôt pour dividendes 45- Partie admissible des gains en capital imposables sur biens relatifs aux ressources

**Abri fiscal**

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

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

51- Nombre d'actions acquises au cours de l'exercice financier 52- Cédit total des ventes 53- Montant à verser limité 54- Montant de remboursement à risque 55- Autres réductions imposables

**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 de surface, pétrolière ou gazière au Québec 64- Frais d'exploration dans le Nord québécois 65- Frais d'exploration de surface, pétrolière ou gazière au Québec

66- Montants d'ajustement pour les frais inscrits aux cases 60 à 64 67- Montants d'ajustement pour les frais inscrits aux cases 60 à 64

**Crédit d'impôt**

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

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

**Renseignements complémentaires**

Nom et adresse du membre de la société de personnes \_\_\_\_\_

Nom de famille \_\_\_\_\_

Nom et adresse de la société de personnes \_\_\_\_\_

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



# 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 on or before March 31<sup>st</sup> of each year. 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 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 232, "other deductions", on page 3 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.



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