Tax Filing Guide

Ninepoint Flow-Through LPs



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Getting Started

INTRODUCTION

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

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

PRODUCT SUMMARY

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

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

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

T5013 – STATEMENT OF PARTNERSHIP INCOME

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

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

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

RELEVANT BOXES ON THE T5013 TAX SLIP

T5013

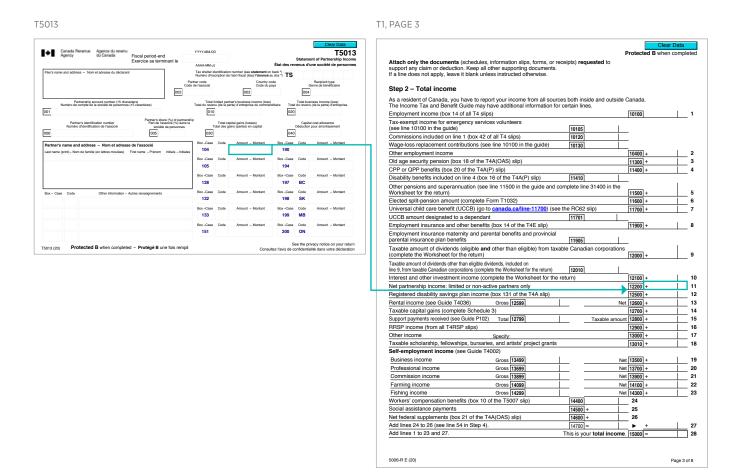
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BOX 104: LIMITED PARTNER'S BUSINESS INCOME (LOSS)

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

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

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



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

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

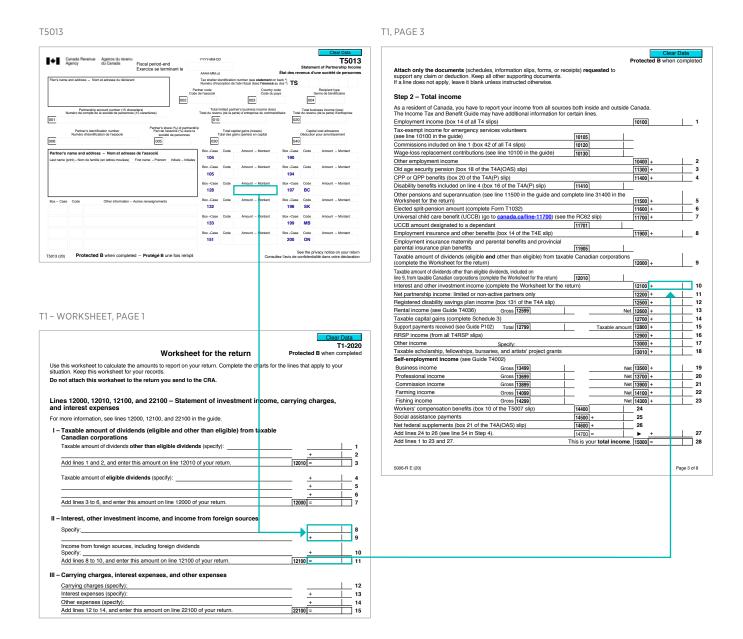
This amount is not reported on your T1 tax return but used as a reference to determine the limit to which you can deduct losses and resource expenses as well as ITCs that may be claimed.

BOX 128: INTEREST FROM CANADIAN SOURCES

Represents the allocated amount of interest from Canadian sources.

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

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



BOX 132: ACTUAL AMOUNT OF ELIGIBLE DIVIDENDS

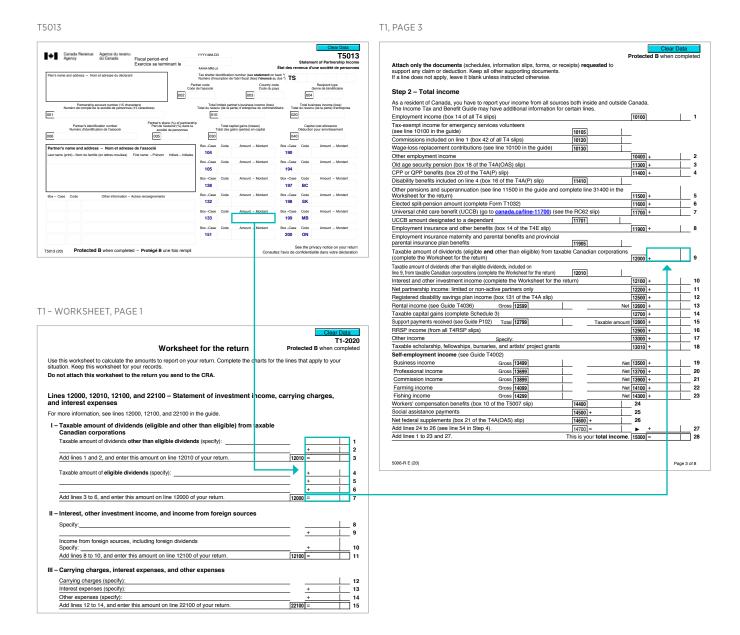
Represents the allocated amount of actual eligible dividends received from taxable Canadian corporations.

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

BOX 133: TAXABLE AMOUNT OF ELIGIBLE DIVIDENDS

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

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



BOX 134: DIVIDEND TAX CREDIT FOR ELIGIBLE DIVIDENDS

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

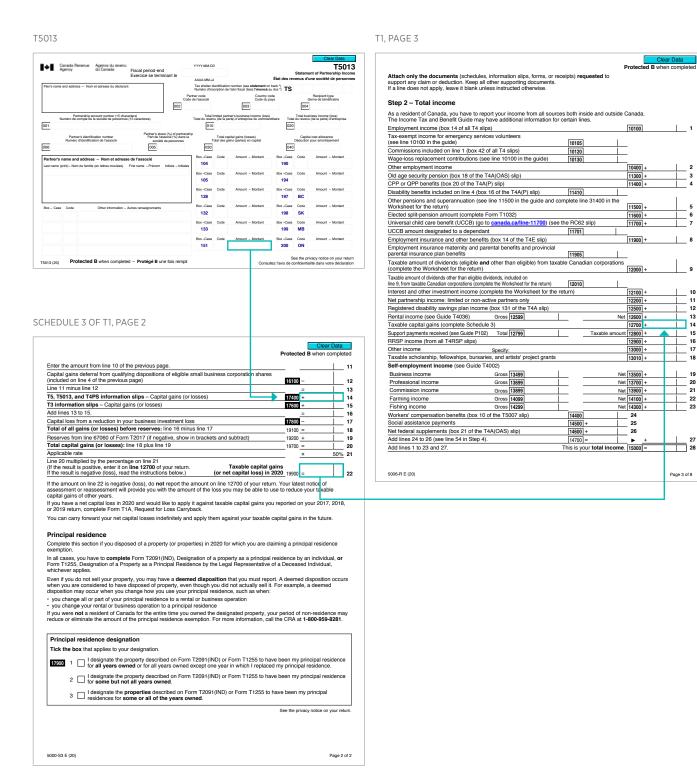
T5013 T1, PAGE 7 Canada Revenue Agence du revenu du Canada T5013 Fiscal period-end Exercice se termina Part C - Net federal tax Tax shelter is Numero d'ins on back ") TS Enter the amount from line 70 Country code Code du pays Federal tax on split income (complete Form T1206) -109 003 002 004 Add lines 108 and 109. 001 -112 Federal dividend tax credit (see line 40425 in the guide) Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691) 040 005 030 40427 + •113 ___ 114 ___ 115 ___ 116 Add lines 111 to 113. Line 110 minus line 114 (if negative, enter "0") Federal foreign tax credit (complete Form T2209) Line 115 minus line 116 (if negative, enter "0")
Total federal political contributions
(attach receipts) 194 105 117 118 Federal political contribution tax credit (complete the Worksheet for the return) (maximum \$650) 41000 Investment tax credit (complete Form T2038(IND)) -120 Code MB Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide) 199 134 Net cost of shares of a provincially registered fund 41300 Add lines 119 to 121. -121 122 Protected B when completed - Protégé B une fois rempl Line 117 minus line 122 (if negative, enter "0") 41700 123 Canada workers benefit advance payments received (box 10 of the RC210 slip) 124 Special taxes (see line 41800 in the guide) Add lines 123 to 125. Enter this amount on line 127 below Net federal tax 42000 Step 6 - Provincial or territorial tax Complete and attach Form 428 to calculate your provincial or territorial tax. Step 7 - Refund or balance owing Net federal tax: enter the amount from line 126. 42000 127 CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) 42100 Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) Social benefits repayment (amount from line 49)

Provincial or territorial tax (attach Form 428, even if the result is "0") This is your total payable. 43500 Add lines 127 to 131. 5006-R E (20) Page 7 of 8

BOX 151: CAPITAL GAINS (LOSSES)

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

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



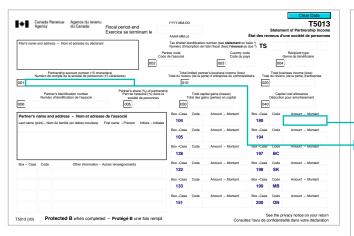
BOX 190 & BOX 191: CANADIAN EXPLORATION EXPENSE RENUNCIATION AND CANADIAN DEVELOPMENT EXPENSE RENUNCIATION

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

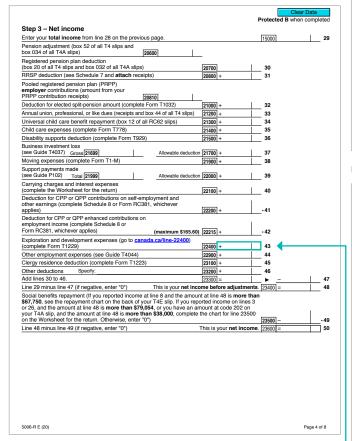
These amounts are based on the T101 slips received each year-end by a FT LP from the companies that it is invested in during the year. CEE and CDE amounts can be carried forward and used in future years. Any unused CEE and CDE amounts will flow to future years as part of the Cumulative Canadian Exploration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

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

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



T1, PAGE 4



FORM T1229, PAGE 1

Canada Revenue Agence du revenu Agency du Canada

	the venture. Attach a separate sheet of paper if Attach a completed copy of this for						
	I. Summary of T101 and	T5013 slips (Reno	ounced Canadian	Exploration and I	Development Ex	penses)	
		Canadian explorati	ion expense (CEE)	Canadian developr	nent expense (CDE)	Expens	es qualifying r an ITC
	Identification number (*)	Renunciation	Assistance	Renunciation	Assistance	Mineral exploration tax credit (METC)	
Þ							
						+	
	Total						
	Portion of any reduction subject to	an interest free period.		Portion subject to an i	nterest free period.		
	Enter the total of the amounts report your T101 or box 196 of your T5			Enter the total of the a and 129 of your T101	mounts reported in bo or box 195 of your T5	013 slips.	
	(*) Identification number on Form Partnership Income.	T101 – Statement of Re	source Expenses or th	e partnership's filer iden	tification number on I	Form T5013 – Sta	atement of
	II. Canadian resource ex	nenditure nools					
	The amounts calculated in Area I a Expense) pool, as the case may be opening balance.	above form part of your	CCEE (Cumulative Car OGPE (Cumulative Ca	nadian Exploration Expe nadian Oil and Gas Pro	nse) and CCDE (Cur perty Expense) pool i	nulative Canadian is relevant only if	n Development you have an
	Regular Deduction						
	Add:				CCEE	CCDE	CCOGPE
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		nses (T5013 slips: boxes	173 to 175 and 206)				
	Other (specify)						
	Total current year addition			(2)			
	Deduct:						
	Total assistance from	ı Area I ı for federal investment t					
		i for federal investment t th share tax credit recei					
		ins: boxes 179 to 181)	red or entitled to receiv	•			
	Other (specify)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
	Total current year deduction			(3)			
	Balance available			[(1) + (2) - (3)] A			
	(If the balance is negative for your income tax return; a neg			30 of			
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	(if negative enter zero)	velopment expenses av	aliable for deduction	A × Rate (4)			
	Exploration and development	t expenses claimed (Ent	er the amount in 4 or a	lesser amount) B			
	T1229 E (22)		(Ce formulaire est di	sponible en français.)		Page 1 of 2	Canadä

Statement of resource expenses and depletion allowance

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

Attach your T101, T5013, and T5 slip(s) to the statement. If you do not have any of these slips, attach a statement that identifies you as a participant in

Protected B when completed

FORM T1229, PAGE 2

	and to contain the contain			Protected	B when comple
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	Other Accelerated CDE or Accelerated COGPE (Note 1)	14070111001 20, 2010	ŀ		
		Subtotal	С		
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	CDE / COGPE claimed in 2017 (Note 2)		i		
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	Total current year additions	[Insert Subtotal (2)	ı [
	Deduct Accelerated CDE / Accelerated COGPE	Insert Subtotal C	' l		
	Additions other than Accelerated CDE	Subtotal	ΕÌ		
			- (
	Total current year reductions less Subtotal E (if negative, enter Zero)	[D-E]	F [
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THILL ATTITUDE	on receivant incomerc available		G X11010 (4)		
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	ce at the end of the year	А-В-Н	CCEE	CCDE	CCOGPE
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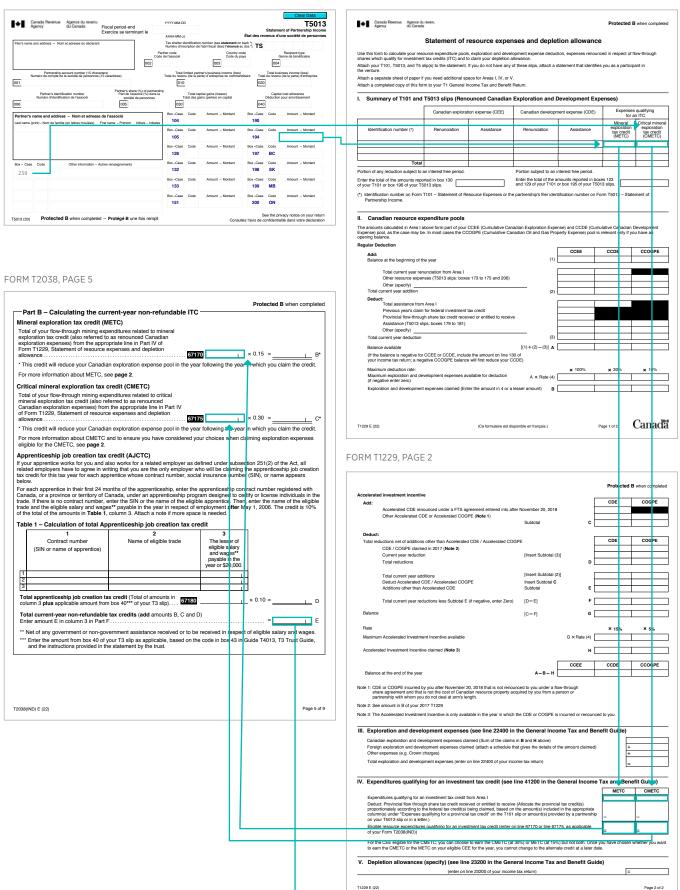
BOX 194 AND 239: FEDERAL INVESTMENT TAX CREDIT (ITC) AND FEDERAL CRITICAL MINERALS EXPLORATION TAX CREDIT (CMETC)

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

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

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

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



FORM T2038, PAGE 9 T1, PAGE 7

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Part C - Net rederal tax			
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ederal tax on split income (complete Form T1206)	40424 +	-109	
Add lines 108 and 109.	40400 =	→ ► —	11
Enter your total federal non-refundable tax credits rom line 107 on the previous page.	35000	111	
ederal dividend tax credit (see line 40425 in the guide)	40425 +	-112	
Minimum tax carryover (go to canada.ca/line-40427) complete Form T691)	40427 +	-113	
Add lines 111 to 113.	40427 +		1 1:
ine 110 minus line 114 (if negative, enter "0")	Basic fede	ral tax 42900 =	 -
ederal foreign tax credit (complete Form T2209)	Dasic leue	40500 -	1
ine 115 minus line 116 (if negative, enter "0")	Endo	ral tax 40600 =	11
otal federal political contributions	l	11 al lax 40000 =	
attach receipts) 40900	118		
Federal political contribution tax credit (complete the Worksheet for the return) (maxi	imum \$650) 41000	-119	
nvestment tax credit (complete Form T2038(IND))	41200 +	-120	
abour-sponsored funds tax credit see lines 41300 and 41400 in the guide)			
Net cost of shares of a provincially registered fund 41300 Allo	wable credit 41400 +	-121	
Add lines 119 to 121.	41600 =	─ ▶ -	1 1
ine 117 minus line 122 (if negative, enter "0")		41700 =	1
Canada workers benefit advance payments received box 10 of the RC210 slip)		[41500] +	-1:
Special taxes (see line 41800 in the guide)		41800 +	12
Add lines 123 to 125.			
Enter this amount on line 127 below.	Net fede	ral tax 42000 =	12
Step 6 – Provincial or territorial tax Complete and attach Form 428 to calculate your provincial or te Step 7 – Refund or balance owing let federal tax: enter the amount from line 126.	erritorial tax.	42000	1:
CPP contributions payable on self-employment and other earning	nns	142000	
complete Schedule 8 or Form RC381, whichever applies)	-	42100 +	-13
Employment insurance premiums payable on self-employment complete Schedule 13)	and other eligible earnings	42120 +	1
Social benefits repayment (amount from line 49)		42200 +	11
Provincial or territorial tax (attach Form 428, even if the resul	It is "0")	42800 +	10
Add lines 127 to 131.	This is your total pa		.13
		Continue on t	he next pag

NINEPOINT PARTNERS 14

Page 7 of 9

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

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

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

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

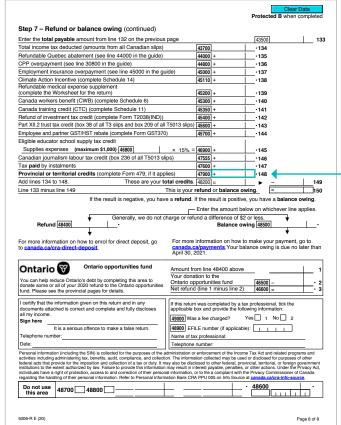
BOX 200: CLAIMING THE ONTARIO FOCUSED FLOW-THROUGH SHARE TAX CREDIT – FOR ONTARIO FILERS ONLY

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

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

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T1, PAGE 8



Ontario Ontario Focused Flow-Through Share Re (Individuals)	esource Expenses Clear Data Protected B when completed
Complete this form if you are claiming an Ontario focused flow-through share tax credit or	n your Form ON479, Ontario Credits.
You must be a resident of Ontario on December 31 of the year to claim this credit.	
Any credit claimed in a tax year will reduce the balance of your Cumulative Canadian Explo credit claim. If the pool balance is negative after this deduction, the negative amount must be	
If you are filing a paper return, attach a copy of this form to your return as well as the cr Resource Expenses, or T5013, Statement of Partnership Income) you received from a mi expenses in Ontario.	
Name	Social insurance number (SIN)
Address	Tax year
Use a separate line to enter the identification number for each corporation (not applicable of Slip T101 or box 200 of Slip T5013. If you need more space, attach a separate list and Identification number Enter the amount of qualifying exp	enter only your total on line 4.
Identification number	penses. + 2
Identification number = Enter the amount of qualifying exp Add lines 1 to 3. Enter this amount on line 63220 of your Form ON479, Ontario Credits.	+ 3 = 4
See the privacy notice on your return.	G 114
T1221 E (20) (Ce formulaire est disponible en fr _a nçais.)	Canadä

FORM ON479, PAGE 1

Ontario seniors' public transit tax credit Amount paid in the year for eligible seniors' use of Ontario public transit services (maximum \$3,000) \$\$100 X 15% =		Clear Data
For more information about these credits, see the Ontario Information Gude in your income tax package. Ontario childcare access and relief from expenses (CARIS) tax credit Complete Schedule ON479–A to calculate this amount. Ontario seniors' public transit tax credit Amount paid in the year for eligible seniors' use of Ontario public transit services (maximum \$3,000) \$5100	Ontario 🗑 Ontario Credi	s 2020
Complete Schedule ON479–A to calculate this amount. Ontario seniors' public transit tax credit Amount paid in the year for eligible seniors' use of Ontario public transit services (maximum \$3,000) 63100		
Ontario seniors' public transit tax credit Amount paid in the year for eligible seniors' use of Ontario public transit services (maximum \$3,000) \$\$100	Ontario childcare access and relief from expenses (CAR) tax credit
Amount paid in the year for eligible seniors' use of Orlatrio public transit services (maximum \$3,000) \$1000	Complete Schedule ON479–A to calculate this amount.	63050 •1
use of Ontario public transit services (maximum \$3,000) \$3100	Ontario seniors' public transit tax credit	
Ontario political contributions made in 2020 Enter \$1,410 if your total contributions are \$3,208 or more. If not, use Worksheet ON479. 4 Ontario focused flow-through share tax credit Enter your total expenses from line 4 of your Form T1221. 5220	Amount paid in the year for eligible seniors' use of Ontario public transit services (maximum \$3,000) 63100	<u>x 15% =</u> <u>+</u> 2
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Ontario focused flow-through share tax credit Enter your total expenses from line 4 of your Form T1221.	Ontario political contributions made in 2020	63110 3
Enter your total expenses from line 4 of your Form T1221.	Enter \$1,410 if your total contributions are \$3,208 or more. If not, use Worksheet ON479.	(maximum \$1,410) + 4
Enter your total expenses from line 4 of your Form T1221.	Ontario focused flow-through share tax credit	
Add lines 1, 2, 4, and 5. If yes, enter your nine-digit business number.		x 5% = + 5
Ontario tax credits for self-employed individuals Number of eligible apprentices your business or partnership hired under the Ontario apprenticeship training tax redeft program Number of eligible work placements your business or partnership is claiming under the Ontario apprentice education tax credit program Are you claiming one or more of these tax credits as a member of a partnership? If yes, enter your nine-digit business number.	Add lines 1, 2, 4, and 5.	= 6
Number of eligible apprentices your business or partnership hired under the Ontain apprenticeship training tax credit program Number of eligible work placements your business or partnership is claiming under the Ontario co-operative educations tax credit program Are you claiming one or more of these tax credits as a member of a partnership? 18255 1	If you are not claiming Ontario tax credits for self-employed individuals, e of your return.	enter the amount from line 6 on line 47900
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of a partnership? \$8255 1 Yes 2 No If yes, enter your nine-digit business number. \$8270	Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program	63260
	Are you claiming one or more of these tax credits as a member of a partnership?	63265 1 Yes 2 No
Continue on the next page.	If yes, enter your nine-digit business number.	63270
		Continue on the next page.

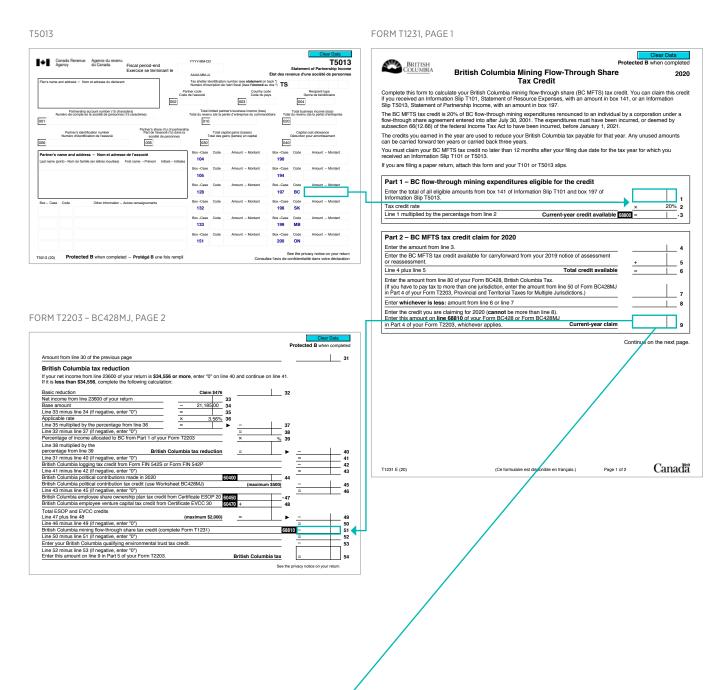
FORM ON479, PAGE 2

Ontario apprenticeship training tax credit			
Note: Only eligible expenditures for apprentices who started app December 31, 2016, and before November 15, 2017, ca this credit.			
If the total salaries and wages paid in the previous year were:			
· \$600,000 or more, enter 25% of the total eligible expenditures	for all apprentices on line 8		
- \$400,000 or less, enter 30% of the total eligible expenditures	for all apprentices on line 8		
 more than \$400,000 but less than \$600,000, use Worksheet enter on line 8 	ON479 to calculate the amount to		
Enter the total amount claimed for all apprentices in qualifying apprenticeships. (1)	(maximum \$5,000 per apprentice) 6323	30 +	
 If the apprentice was employed for only part of the year, mult by the number of days that you employed the apprentice and in the year. 			
Ontario co-operative education tax credit			
If the total salaries and wages paid in the previous year were:			
. \$600,000 or more, enter 25% of the total eligible expenditures	for all students on line 9		
- \$400,000 or less, enter 30% of the total eligible expenditures	for all students on line 9		
 more than \$400,000 but less than \$600,000, use Worksheet enter on line 9 	ON479 to calculate the amount to		
Enter the total amount claimed for all qualifying work placements	6330 (maximum \$3,000 per student)	0 +	
Add lines 7 to 9.	Ontario credits	=	

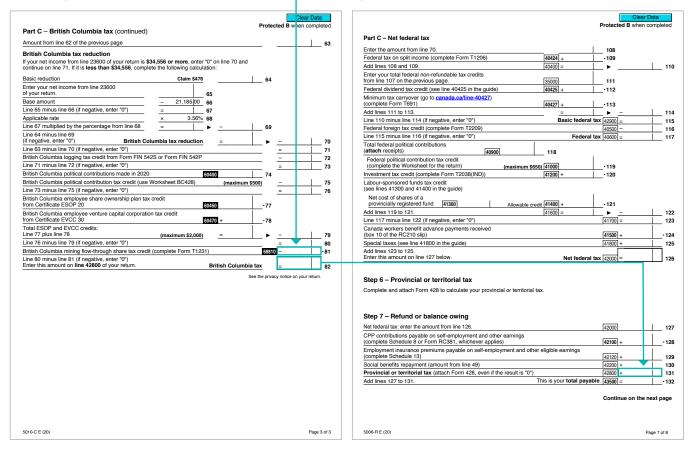
BOX 197: CLAIMING THE BRITISH COLUMBIA MINING FLOW-THROUGH SHARE TAX CREDIT – FOR BRITISH COLUMBIA FILERS ONLY

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

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



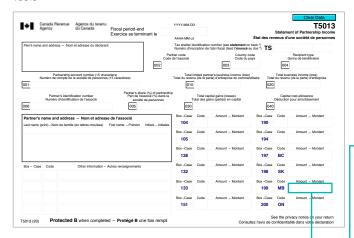
FORM BC428, PAGE 3 T1, PAGE 7



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

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

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

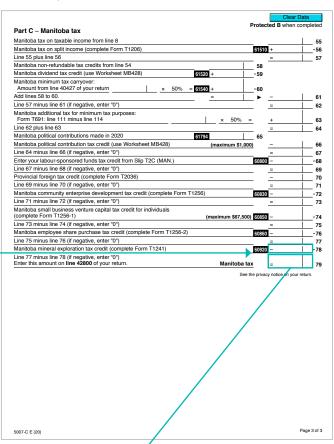


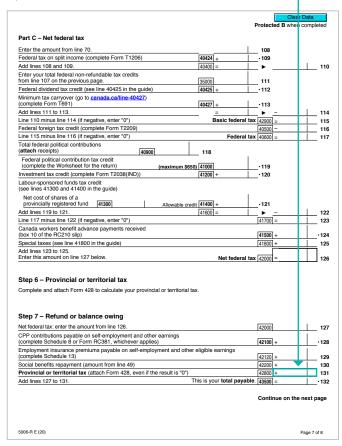
political contribution tax credit (use Worksheet MB428MJ)	(maximum \$1,000)			
			-	
nus line 31 (if negative, enter "0")			=	
labour-sponsored funds tax credit from Slip T2C (MAN.)		60800	-	<u> </u>
nus line 33 (if negative, enter "0")			=	
of Manitoba only:				
foreign tax credit (complete Form T2036)			-	
nus line 35 (if negative, enter "0")			=	
community enterprise development tax credit (complete Form T1256)		60830	-	<u> </u>
nus line 37 (if negative, enter "0")			=	
small business venture capital tax credit for individuals				
Form T1256-1)	(maximum \$67,500)	60850	-	т.
nus line 39 (if negative, enter "0")			=	
employee share purchase tax credit (complete Form T1256-2) nus line 41 (if negative, enter "0")		60860	-	<u> </u>
nus line 41 (if negative, enter "U") nineral exploration tax credit (complete Form T1241)		00000	-	-
		60920	_	
nus line 43 (if negative, enter "0") amount on line 6 in Part 5 of your Form T2203.	Manitoba tax		=	11.
amount on line 6 in Part 5 or your Form 12203.	Manitoba tax	ı	=	
	0		notice on you	

FORM T1241

Manitoba 🗫 2020 Manitoba Mineral Exploration Tax Credit Complete this form to calculate your Manitoba mineral exploration tax credit. You can claim this credit if you received as information Slip 1101. Statement of Resource Expenses, from a mining corporation, with an amount in box 144, or an information Slip 1501. Statement of Partnership, with concerned sa 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 cen be carried toward for the years or carried boak for three years. If you are filing a paper return, attach this form and your T101 or T5013 slips Part 1 - Manitoba mineral exploration tax credit for 2020 Enter the unused Manitoba mineral exploration tax credit amount from your 2019 notice of Enter the total of all eligible amounts from box 144 of Information Slip T101 and from box 199 of Information Slip T5013. Tax credit rate Line 2 multiplied by the percentage from line 3 Line 1 plus line 4 Current-year credit available 68850 Enter the amount from line 77 of Form MB428, Manitoba Tax. (If you have to pay tax to more than one jurisdiction, enter the amount from line 42 of Form MB428MJ in Part 4 of your Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.) Enter whichever is less: amount from line 5 or line 6 Enter the credit you are claiming for 2020 (cannot be more than line 7). Enter this amount on line 60920 of your Form MB428 or Form MB428MJ in Part 4 of your Form T2203, whichever applies. 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 Line 9 minus line 10 Total unused credit available 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. f you want to claim a carryback to your 2019, 2018, or 2017 return(s), send an adjustment request to the Canada Revenue Agency. Note: Wait until you receive your 2020 notice of assessment before making an adjustment request to your 2019, 2018, or 2017 return(s). Certification I certify that the information given on this form is correct and complete Year Month Day Date _____ Signature Canadä

FORM MB428, PAGE 3





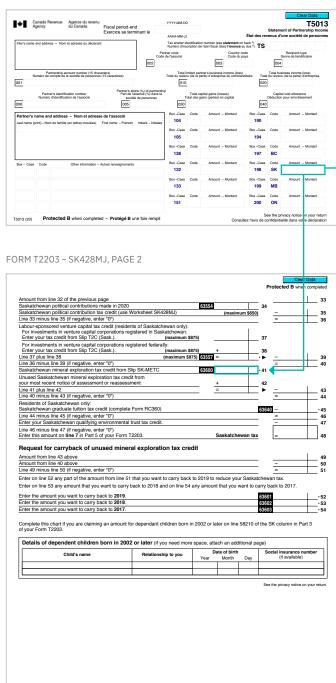
BOX 198: CLAIMING THE SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT – FOR SASKATCHEWAN FILERS ONLY

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

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

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

T5013 T1, PAGE 7



9408-C E (20)

Part C - Net federal tax Enter the amount from line 70 Federal tax on split income (complete Form T1206) -109 Add lines 108 and 109. 40400 110 Enter your total federal non-refundable tax credits from line 107 on the previous page.

Federal dividend tax credit (see line 40425 in the guide) 111 _.112 Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691) 40427 + •113 Add lines 111 to 113. Line 110 minus line 114 (if negative, enter "0")
Federal foreign tax credit (complete Form T2209) Basic federal tax 42900 ___ 115 116 Line 115 minus line 116 (if negative, enter "0") 117 Total federal political contributions (attach receipts) Federal political contribution tax credit (complete the Worksheet for the return) (maximum \$650) 41000 Investment tax credit (complete Form T2038(IND)) -120 Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide) Net cost of shares of a provincially registered fund 41300 Add lines 119 to 121. -121 Line 117 minus line 122 (if negative, enter "0") 41700 123 Canada workers benefit advance payments received (box 10 of the RC210 slip) 41500 -124 Special taxes (see line 41800 in the guide)
Add lines 123 to 125.
Enter this amount on line 127 below. 125 Net federal tax 42000 Step 6 - Provincial or territorial tax Complete and attach Form 428 to calculate your provincial or territorial tax. Step 7 - Refund or balance owing Net federal tax: enter the amount from line 126. 42000 127 CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies)

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

Social benefits repayment (amount from line 49) 42100 -128 42120 130 Provincial or territorial tax (attach Form 428, even if the result is "0") 131 -132 5006-R E (20) Page 7 of 8 FORM SK428, PAGE 3 Part C – Saskatchewan tax Saskatchewan tax on taxable income from line 8 Saskatchewan farm and small business capital gains tax credit (complete Form T1237) 61499 •55 Line 54 minus line 55 56 •57 hewan tax on split income (complete Form T1206) 61510 Line 56 plus line 57 Saskatchewan non-refundable tax credits from line 53 59 Saskatchewan dividend tax credit (use Worksheet SK428 -60 Saskatchewan minimum tax carryover: Amount from line 40427 of your return -61 Add lines 59 to 61 Line 58 minus line 62 (if negative, enter "0") Saskatchewan additional tax for minimum tax purposes Form T691: line 111 minus line 114 × 50% = Line 63 plus line 64 Provincial foreign tax credit (complete Form T2036) Line 65 minus line 66 (if negative, enter "0") 66 67 Saskatchewan political contributions made in 2020 63554 68 Saskatchewan political contribution tax credit (use Worksheet SK428) Line 67 minus line 69 (if negative, enter "0") (maximum \$650) Labour-sponsored venture capital tax credit: For investments in venture capital corporations registered in Saskatchev Enter your tax credit from Slip T2C (Sask.). (maximum \$ (maximum \$875) _ 71 For investments in venture capital corporations registered federally: Enter your tax credit from Slip T2C (Sask.). (maximum (maximum \$875) Line 71 plus line 72 (maximum \$875) 63557 Line 70 minus line 73 (if negative, enter "0") atchewan mineral exploration tax credit from Slip SK-MI -75 Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment Line 75 plus line 76
Line 74 minus line 77 (if negative, enter "0") 76 78 Saskatchewan graduate tuition tax credit (complete Form RC360) 63640 Line 78 minus line 79 (if negative, enter "0") Enter this amount on **line 42800** of your return. Saskatchewan tax Continue on the next page 5008-C F (20) Page 3 of 4

Filing Instructions for Form Relevé 15

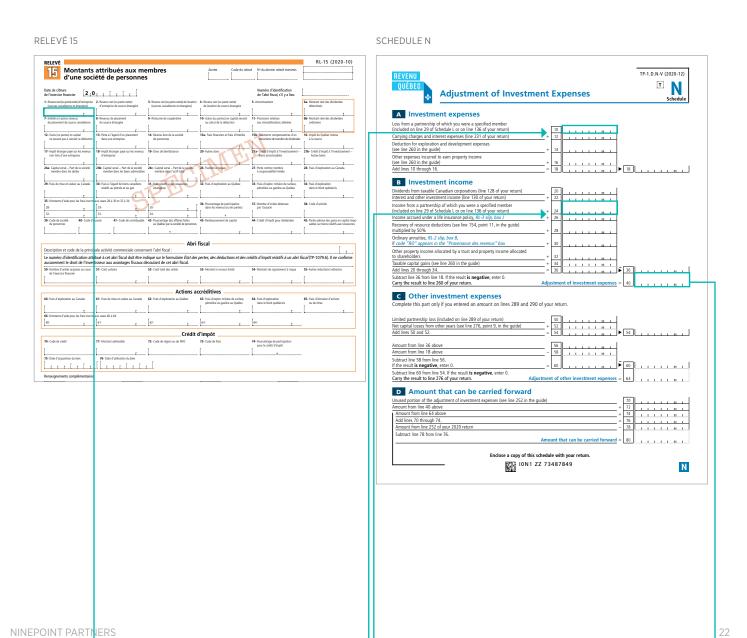
BOX 1: NET CANADIAN AND FOREIGN BUSINESS INCOME (LOSS)

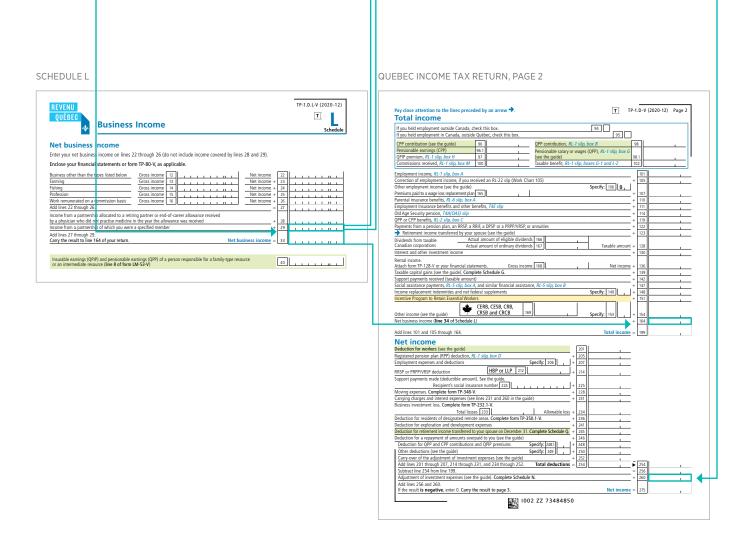
Represents your share of partnership income (loss). It should be reported on line 29 of Schedule L – *Net Business Income* (Schedule L).

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

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

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





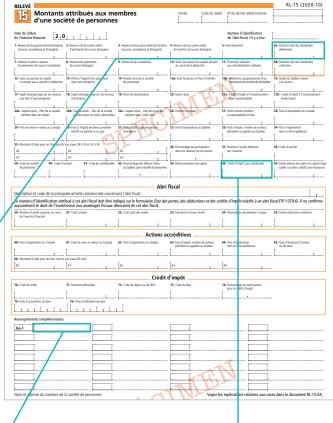
BOX 6A & BOX 44: ACTUAL AMOUNT OF ELIGIBLE DIVIDENDS & DIVIDEND TAX CREDIT

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

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

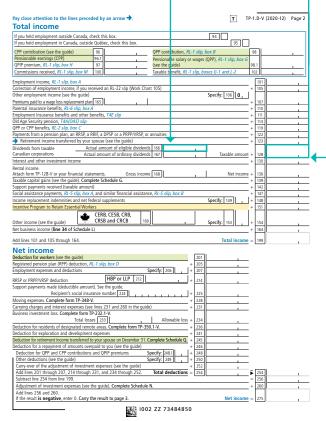
Box 44 represents your share of the dividend tax credit. Report it on line 415 of your Quebec Income Tax Return.

RELEVÉ 15

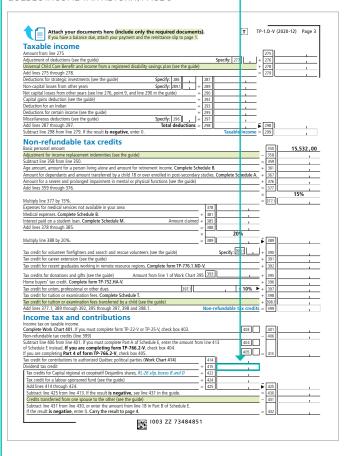


SCHEDULE N

TP-1.D.N-V (2020-12) IN OUÉBEC Adjustment of Investment Expenses A Investment expenses 10 12 (included on line 29 of Schedule C or on line 186 of your return) Carning 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. --- 18 , , , , B Investment income Dividends from tasable 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 lin 35 of your return) income accured under a life insurance policy, RL-3-sig, box / Received of resource deductions (see line 154, point 11, in the guide) multiplied by 50%. multiplied by 50% Ordinary annuities, RL-2 slip, box B, if code "RO" appears in the "Provenance des revenus" box Other property income allocated by a trust and allocated by a trust allocat 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. nent of investment expenses = 40 C Other investment expenses ete this part only if you entered an amount on lines 289 and 290 of y 50 52 54 ited partnership loss (included on line 289 of your return) capital losses from other years (see line 276, point 9, in the guide) 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. of other investment expenses = 64 Amount that can be carried forward 72 74 11 11 11 11 17 76 78 1 1 1 1 1 1 1 Add lines 70 through 74. Amount from line 252 of your 2020 return Subtract line 78 from line 76 se a copy of this schedu e with your Enclose a copy of this sched N QUEBEC INCOME TAX RETURN, PAGE 2

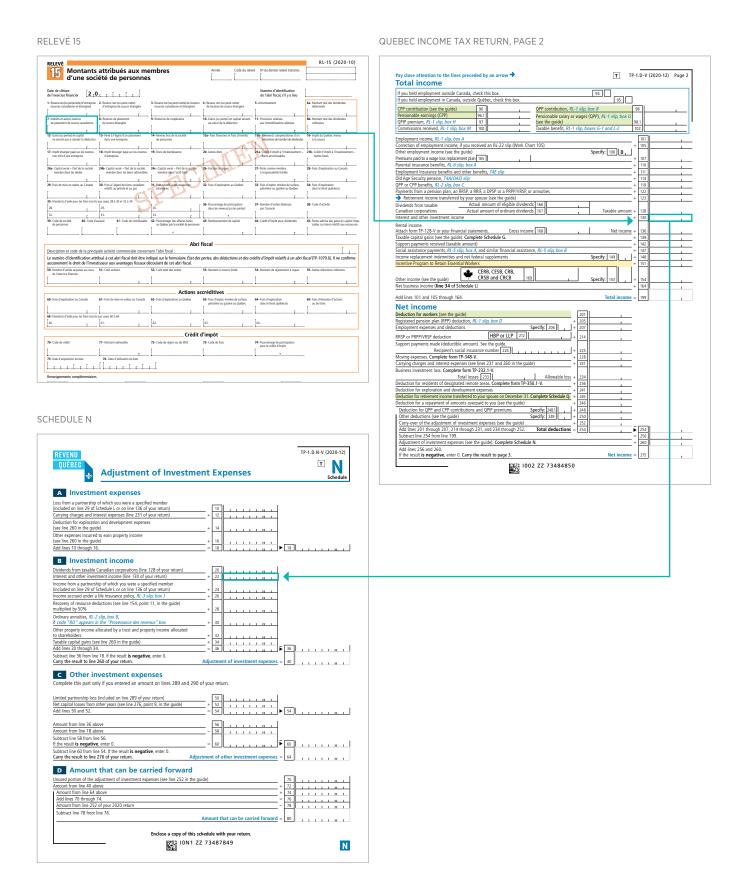


QUEBEC INCOME TAX RETURN, PAGE 3



BOX 7: INTEREST AND OTHER INVESTMENT INCOME FROM CANADIAN SOURCES

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



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

RELEVÉ 15

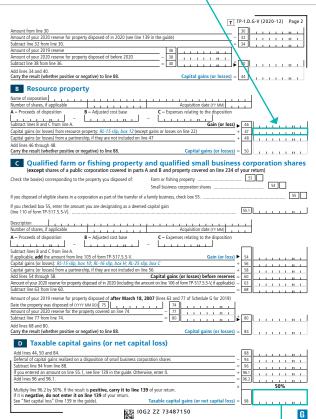


Box 12 represents your share of the partnership capital gains (losses). Report this amount on line 47 of Schedule G – *Capital Gains and Losses* (Schedule G). Report total taxable capital gains from line 98 of Schedule G on line 139 of your Quebec Income Tax

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



TP-726.20.2-V. PAGE 2

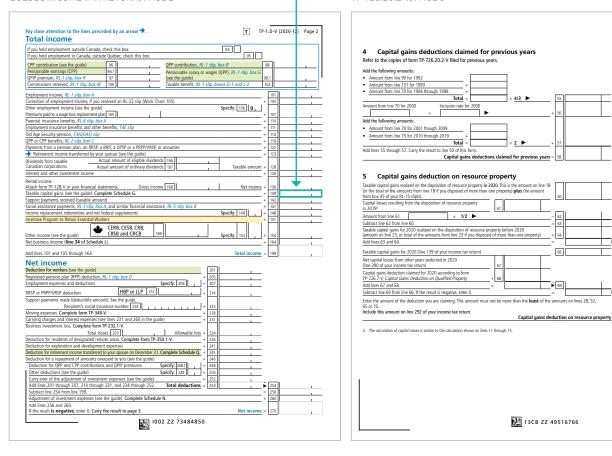
			TP-726.20.2-V	2020-1
Complete lines 44 shows 10 and 15 considerated af the constant	•			2 of
Complete lines 11 through 18 only if you disposed of the property in 2021	0.			_
Proceeds of disposition of the property	Leal		11	_
Expenses related to the disposition Adjusted cost base of the property. This amount must be positive.	+ 13			
Add lines 12 and 13.	+ [13]	 -	14	- 1
Subtract line 14 from line 11.			14	\dashv
If the result is negative, enter 0. In this case, you are not entitled to the capital g	ains deduction on the property.		= 15	
Reserve deducted in 2020 with respect to the property			- 16	
Subtract line 16 from line 15.			= 17	
Amount from line 17 × 1/2 ► Carry the result to line 26.	Taxable capital gain rea	alized on a property	18	
Complete lines 20 through 23 only if you deducted a reserve in 2019 with				
Capital gain realized on the disposition of the property				
Reserve deducted in 2019 with respect to the property			20	
Reserve deducted in 2020 with respect to the property			- 21	
Subtract line 21 from line 20.			= 22	
Amount from line 22 × 1/2 ►				
Carry the result to line 26.	Taxable capital gain rea	alized 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			
Total of the amounts from line 27 of every form TP-726.20.2-V completed for 2C Eligible tax	020 rable capital gains amount real	ized on all property	28	
Total of the amounts from line 27 of every form TP-726.20.2-V completed for 2C Eligible tax 3 Limit on exploration expenses incurred in Exploration expenses incurred in	020 rable capital gains amount real	ized on all property	28	
Total of the amounts from line 27 of every from TP-726.20.2-V completed for 20 Eligible tax 3 Limit on exploration expenses incurred in Exploration expenses incurred in United Section 10 (1992) (Date 7 our Rt. 11 stip)	Québec	ized on all property	28	
Total of the amounts from line 27 of every from 1P-726.20.2-V completes for 25 Eligible tax 3 Limit on exploration expenses incurred in Exploration expenses incurred in Quibec 16: 1992 (Due 1 of your RL-11 slip) 16: 1993 (Truen) 1995 (Due 7 of your RL-15 slip)	Québec 30 30 30 30 30 30 30 3	ized on all property	28	
Total of the amounts from line 27 of every from TP-726.20.2-V completed for 26 Eligible tax 3 Limit on exploration expenses incurred in Epiporation expenses incurred in Quebec 1 or 1992 (Das 7 of your Rt. 11 slip) 16 1993 through 1995 (Das 6 your Rt. 11 slip and box 32 of your Rt. 15 slip 16 1996 through 1999 (Das 10 your Rt. 11 slip and box 31 of your Rt. 15 slip 16 1996 through 1999 (Das 10 your Rt. 11 slip and box 31 of your Rt. 15 slip	Québec 30	ized on all property	28	
Total of the amounts from line 27 of every from 1P-726.20.2-V completes for 25 Eligible tax 3 Limit on exploration expenses incurred in Exploration expenses incurred in Quibec 16: 1992 (Dear Fol your RL-11 slip) 16: 1993 through 1995 (Dear Fol your RL-11 slip) 16: 1995 through 1999 (Dear O I your RL-11 slip and box 32 of your RL-15 slip 16: 1996 through 1999 (Dear O I your RL-11 slip and box 31 of your RL-15 slip 16: 1996 through 1999 (Dear O I your RL-11 slip and box 31 of your RL-15 slip 16: 20: 2000 through 2000 (Dear O I your RL-11 slip and box 31 of your RL-15 slip 16: 20: 2000 through 2000 (Dear O I your RL-11 slip and box 31 of 26 your RL-15 slip 20: 2000 through 2000 (Dear O I your RL-11 slip and box 31 of 26 your RL-15 slip 20: 20: 20: 20: 20: 20: 20: 20: 20: 20:	Québec Québec 30 31 31 22 32 33 34 34 34 34 34	ized on all property	28	
Total of the amounts from line 27 of every from TP-726.20.2-V completes for x2. Eligible tax 3 Limit on exploration expenses incurred in Exploration expenses incurred in Quebe. - for 1992 (box 4 of your Rt11 slip) - for 1993 through 1995 (box 6 of your Rt11 slip) and box 32 of your Rt15 slip - for 1996 through 1999 (box 0 of your Rt11 slip) and box 31 of your Rt15 slip - for 1996 through 1990 (box 0 of your Rt11 slip) and box 31 of your Rt15 slip - for 2000 through 2002 (box 0 of your Rt11 slip and box 31 of 22 of your Rt for 2003 through 2002 (box 0 of your Rt11 slip and box 31 of 22 of your Rt for 2003 through 2002 (box 0 of your Rt11 slip and box 32 of 23 of your Rt11 slip and box 32 of 24 of your Rt11 slip and box 32 of 25 of your Rt11 slip and box 32 of 30 of 3	Québec Quíbec 30	ized on all property	28	
Total of the amounts from line 27 of every from IP-726.20.2-V completes for 27 Efigible tax 3 Limit on exploration expenses incurred in Epiporation expenses incurred in Epiporation expenses incurred in Epiporation expenses incurred in 16 16193 (Dec 16 16193 Through 1956 (Dec 16 16193 Throu	220 able capital gains amount real Québec 30	ized on all property	28	
Total of the amounts from line 27 of every from 17-726.20.2-V completes for x2 Eligible tax 3 Limit on exploration expenses incurred in Exploration expenses incurred in Qubbs. 1 or 1992 (box F of your R.1-1 slip) 1 or 1993 through 1995 (box F of your R.1-1 slip) 1 or 1993 through 1995 (box F of your R.1-1 slip) and box 22 of your R.1-1 slip 1 or 1996 through 1999 (box D of your R.1-1 slip) and box 31 or 52 of your R.1-1 slip 1 or 2000 through 2002 (box D of your R.1-1 slip) and box 31 or 52 of your R.1-1 slip 1 or 2003 through 2002 (box D of your R.1-1 slip and box 31 or 52 of your R.1-1 slip 2 of 2003 through 2002 (box D of your R.1-1 slip and box 32 or 54 of your R.1-1 slip 3 of 30 of 30 through 34. And all rise 30 through 34.	220 able capital gains amount real Québec 30	ized on all property	28	
Total of the amounts from line 27 of every from IP-726.20.2-V completes for 22 Eligible tax 3 Limit on exploration expenses incurred in Exploration expenses incurred in Québec 16: 1992 (box F of your RL-11 slip) 16: 1993 through 1995 (box F of your RL-11 slip) 16: 1993 through 1999 (box 10 of your RL-11 slip and box 32 of your RL-15 slip 16: 1996 through 1999 (box 10 of your RL-11 slip and box 32 of your RL-15 slip 16: 2000 through 2000 (box 10 of your RL-11 slip and box 32 of your RL-16 you	220 able capital gains amount real Québec 30	ized on all property	28	
Total of the amounts from line 27 of every from 1P-726.20.2-V completes for x2 Eligible tax 3 Limit on exploration expenses incurred in European Completes for x2 in the European Completes for x2 in the X2 in X	220 able capital gains amount real Québec 30	ized on all property	28	
Total of the amounts from line 27 of every from TP-726.20.2-V completes for x2. Eligible tax Eligible tax 3 Limit on exploration expenses incurred in Epiporation expenses incurred in Québe. 1 or 1992 (box 1-67 oyor Rt. 11 sip). 1 or 1992 (box 1-67 oyor Rt. 11 sip) and box 32 of your Rt. 15 sip. 16: 1996 (brough 1996) (box 1-67 oyor Rt. 11 sip and box 31 or fox 2-67 oyor Rt. 15 sip. 16: 2000 through 2002 (box 1-67 oyor Rt. 11 sip and box 31 or fox 2-67 oyor Rt. 15 sip. 16: 2000 through 2002 (box 1-67 oyor Rt. 11 sip and box 32 or fox 2-67 oyor Rt. 2-67 oyor Rt. 11 sip. 2000 through 2001 (box 1-67 oyor Rt. 11 sip and box 31 or fox 2-67 oyor Rt. 2-67 o	220 able capital gains amount real Québec 30	ized on all property	28	
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TP-726.20.2-V, PAGE 3

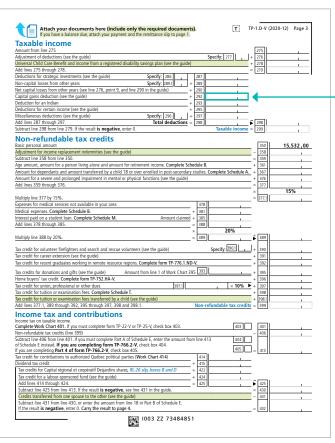
TP-726.20.2-V (2020-10)

 \Box

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QUEBEC INCOME TAX RETURN, PAGE 3



BOX 26: AT-RISK AMOUNT (ARA)

RELEVÉ 15

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

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

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

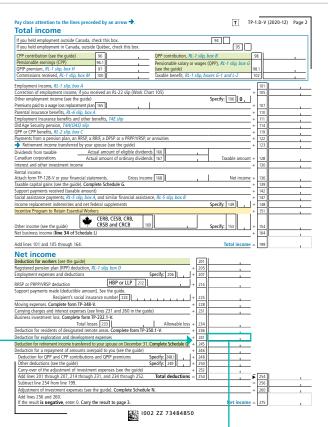
Represents the allocation of CEE and CDE. To determine the available CCEE balance for the year, add box 60 to the CCEE carryforward from the prior year, then subtract box 62 and box 66(60) from it. To determine the available CCDE balance for the year, add box 61 to the CCDE carryforward from the prior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

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

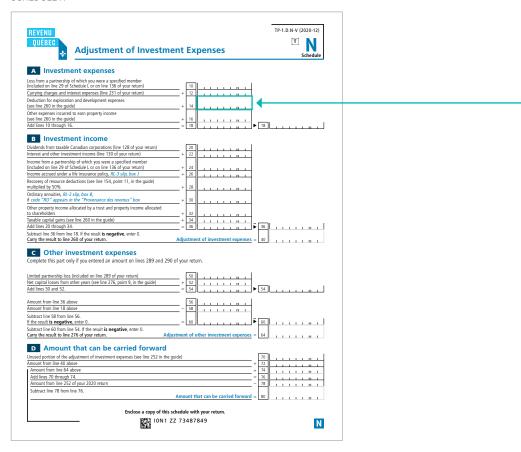
Report 50% of line 241 of your Quebec Income Tax Return on line 14 of Schedule N.

Montants attribués aux membres d'une sociétée de personnes d'une sociétée d'une sociétée de personnes d'une sociétée de personnes d'une sociétée de personnes d'une sociétée d'une

QUEBEC INCOME TAX RETURN, PAGE 2



SCHEDULE N



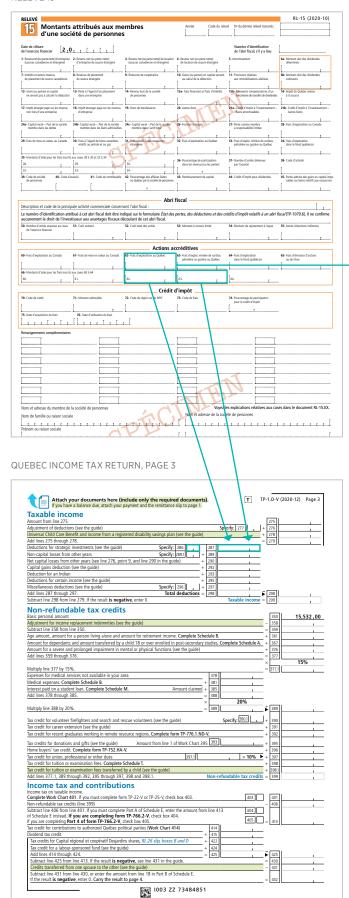
BOX 62 & BOX 63: QUEBEC EXPLORATION EXPENSES & QUEBEC SURFACE MINING AND OIL AND GAS EXPLORATION EXPENSES

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

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

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

Pay close attention to the lines preceded by an arrow



TP-1.D-V (2020-12) Page 2 Employment income, RL-1 slip, box A Correction of employment income, if you received an RL-22 slip (Work Chart 105 Specify: 106 0 Other employment income (see the guide) Premiums paid to a wage loss replacement plan 165 Employment Insurance benefits and other benefits, T4E slip Old Age Security pension, T4A(OAS) slip QPP or CPP benefits, R1-2 slip, box C Payments from a pension plan, an RRSP, a RRII, a DPSP or a Retirement income transferred by some contents. Tarable capital gains yee up super-support payments received (taxable amount) Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip income replacement indemnities and net federal supplements Specify: 149 Specify: 206 I002 ZZ 73484850

BOX 64: EXPLORATION EXPENSES INCURRED IN NORTHERN QUEBEC

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

Form T5004 - Claim for Tax Shelter Loss or Deduction

FOR ALL INVESTORS

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

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

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

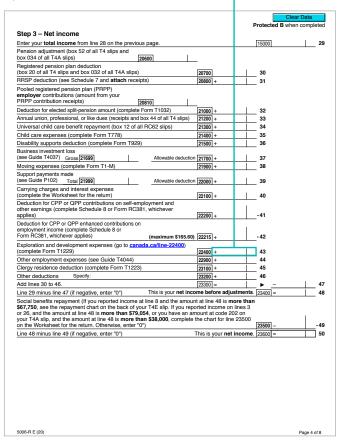
Total Color Tax Shelter Loss or Deduction

Claim for Tax Shelter Loss or Deduction

Fig. award for the control of the control

T1, PAGE 3

			Protec	ed B when c	omple
Attach only the documents (schedules, information slips, forms, or rec support any claim or deduction. Keep all other supporting documents. If a line does not apply, leave it blank unless instructed otherwise.	eipts) req	juested to			
Step 2 – Total income					
As a resident of Canada, you have to report your income from all source The Income Tax and Benefit Guide may have additional information for			Canada	L.	
Employment income (box 14 of all T4 slips)			10100		\perp
Tax-exempt income for emergency services volunteers (see line 10100 in the guide)	10105	ı			
Commissions included on line 1 (box 42 of all T4 slips)	10120				
Wage-loss replacement contributions (see line 10100 in the guide)	10130				
Other employment income			10400	+	\perp
Old age security pension (box 18 of the T4A(OAS) slip)			11300	+	\perp
CPP or QPP benefits (box 20 of the T4A(P) slip)			11400	+	
Disability benefits included on line 4 (box 16 of the T4A(P) slip)	11410		_		
Other pensions and superannuation (see line 11500 in the guide and co	mplete lin	e 31400 in the			
Worksheet for the return)			11500		+
Elected split-pension amount (complete Form T1032) Universal child care benefit (UCCB) (go to canada.ca/line-11700) (see	the BCca	olin)	11600		+
UCCB amount designated to a dependant	11701	Silp)	11700	+	_
Employment insurance and other benefits (box 14 of the T4E slip)	[11/01]		11900		1
Employment insurance and other benefits (box 14 of the 142 slip) Employment insurance maternity and parental benefits and provincial			111900	+	_
parental insurance plan benefits	11905	1			
Taxable amount of dividends (eligible and other than eligible) from taxal (complete the Worksheet for the return)	ole Canad	ian corporations	12000	+	
Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations (complete the Worksheet for the return)	12010		1.200		
Interest and other investment income (complete the Worksheet for the re	eturn)		12100	+	1
Net partnership income: limited or non-active partners only			12200	+	
Registered disability savings plan income (box 131 of the T4A slip)			12500	+	İ
Rental income (see Guide T4036) Gross 12599		Ne	t 12600	+	i
Taxable capital gains (complete Schedule 3)			12700	+	T
Support payments received (see Guide P102) Total 12799		Taxable amoun	nt 12800	+	ī
RRSP income (from all T4RSP slips)			12900	+	т
Other income Specify:			13000	+	T
Taxable scholarship, fellowships, bursaries, and artists' project grants			13010	+	\Box
Self-employment income (see Guide T4002)					
Business income Gross 13499		Ne	t 13500	+	\perp
Professional income Gross 13699	_	Ne	t 13700	+	\perp
Commission income Gross 13899		Ne	t 13900	+	\perp
Farming income Gross 14099		Ne	t 14100	+	\perp
Fishing income Gross 14299		Ne	t 14300	+	
Workers' compensation benefits (box 10 of the T5007 slip)	14400		_ 24		
Social assistance payments	14500	+	25		
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	+	_ 26		
	14700	=	_ ►	+	\perp
Add lines 24 to 26 (see line 54 in Step 4).					$\overline{}$
Add lines 24 to 26 (see line 54 in Step 4). Add lines 1 to 23 and 27.	This is yo	ur total income	15000	=	



FORM TP-1079.6-V - FOR QUEBEC FILERS ONLY

Form TP-1079.6-V – Statement of Losses, Deductions and Tax Credits Respecting a Tax Shelter (Form TP-1079.6-V), must be completed in order to claim deductions related to your investment in a FT LP.

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

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

REVENU QUÉBEC ◆		oorations establisi ommunicate with ns must therefore	Revenu Québ	ec in French.	s form.		
Statement	of Losses, l	Deductions a	and Tax Cr	edits Resp	ecting a T	ax Shel	ter
omplete this form if you are an deduction or tax credit respecti	investor and you would	like to deduct a loss or c		unt of the deductions per of the line of your in			d these amour
an also use this form to claim a gifting arrangement.	deduction or tax credit i	especting a tax shelter th	at is For example,	if you are an individu	al (other than a tru	st) and you sust	ained a busine
you were an individual reside nelter, enter, in Part 2, the tax sh	ent in Québec when yo	u acquired or invested in a	tax enter the los	han from a farming or s on line 22 of Schedu	le L of your income	tax return and e	nter "22" in tl
evenue of Québec. The identifica	ation number is shown o	n the RL-14 slip.	partnership t	of the table in Part 2 I hat invested in a tax sl e 29 of Schedule L of	nelter, you must ent	er your share of	he partnership
any other case, enter, in Part y the Minister of Revenue of Que evenue. The latter is shown on t	ébec or the one assigne	dentification number assig ad by the Minister of Nati	onal column of th	e table in Part 2 below	t.		
ne identification number is assi	igned for administrative	purposes only; it in no	way • the tax s	in amount to be deduc helter identification ni	umber must be ent	ered in Part 2; a	nd
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ame of investor							
ndividual	Corporation Identification number	File	Partner Identifica	ship tion number	File		
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! Total losses, de		v credits					
you need more space, enclose a			pleted Part 2 only. Er	nter the total losses, de	ductions or tax cred	its only on one	
Tax shelter identification numb	er	Name of tax shelte	r	Date of purchase	Loss or deduction	Tax credit	Line of the income tax return
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7 8							
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Frequently Asked Questions

WHEN WILL MY T5013 TAX SLIP BE MAILED OUT?

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

WHAT IS THE ADJUSTED COST BASE OF MY UNITS?

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

WHY DO INVESTORS RECEIVE CAPITAL GAINS ALLOCATIONS EACH YEAR?

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

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

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

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

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

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

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

WHAT ARE UNDEDUCTED ISSUE COSTS?

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

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



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