



CMP 2011 Resource Limited Partnership
CMP 2011 II Resource Limited Partnership
CMP 2012 Resource Limited Partnership
Canada Dominion Resources 2011 Limited Partnership
Canada Dominion Resources 2012 Limited Partnership

**TAX GUIDE FOR PREPARING YOUR
2012 INDIVIDUAL INCOME TAX RETURN**

Dear Limited Partners,

Enclosed you will find tax information relating to Forms T5013A *Statement of Partnership Income* and Relevé 15 ("RL-15") *Amounts allocated to the members of a partnership* (for Québec Residents) which will assist you in preparing your 2012 individual income tax return and in claiming the flow-through share tax deduction and applicable tax credits in respect of your investment(s) in any of the above listed Limited Partnerships.

The information contained in this guide is strictly for information purposes and should in no way be regarded as tax advice. We suggest you consult with your tax advisor to determine the optimal use of your share of the federal/provincial deductions/credits, as well as the impact, if any, on your liability for alternative minimum tax.

If you have any difficulties completing your individual income tax return or claiming any deductions/credits which appear on your T5013A/RL-15, you should consult your tax advisor.

If you are a corporation or trust and require assistance, please consult with your tax advisor as this guide is for individual taxpayers only.

If you are missing any tax forms that make up your 2012 T1 General Income Tax and Benefit Return, please contact your local tax office or visit the CRA website @ <http://www.cra-arc.gc.ca>

Yours truly,

CMP & Canadian Dominion Resources Group

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Filing Instructions for Form RL-15

For Québec Residents Only

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FILING INSTRUCTIONS FOR FORM T5013A

A. Business Income (Loss), Capital Gains (Losses), Dividends and Interest from a Partnership (Refer to Exhibit A.1 and A.2)

Box 22

Canadian and foreign net business income (loss) (Refer to Exhibit A.1)

This amount represents your share of partnership income (loss) for 2012.

This amount should be reported on line 122, page 2 of your 2012 T1 General Income Tax and Benefit Return.

Boxes 22-1 and 22-2

Limited partner's at-risk amount and Limited partner's adjusted at-risk amount

These two amounts represent a limited partner's original cost of the partnership's interest, plus or minus certain adjustments. A limited partner cannot deduct partnership losses and investment tax credits in excess of the at-risk amount. A limited partner's share of resource expenses is restricted to the partner's adjusted at-risk amount. These two amounts are not reported in the T1 2012 General Income Tax and Benefit Return. They are used by taxpayers and Canada Revenue Agency to determine the limit to which you can deduct losses and resource expenses, as well as investment tax credits that may be claimed.

Box 24

Limited partnership loss available for carry forward

This amount represents your share of the current year limited partnership loss that cannot be deducted.

Note: You can only deduct this amount from future partnership income allocations if you have a positive at-risk amount. You can carry forward this amount indefinitely.

Box 34

Partnership's total gross income

This amount represents the total 2012 gross income of the partnership.

You are not required to report this amount in your 2012 T1 General Income Tax and Benefit Return.

Box 50

Interest from Canadian sources (Refer to Exhibit A.1)

This amount represents your share of partnership interest income for 2012.

This amount should be reported in Part II, "Interest and other investment income" of Schedule 4. The total amount in Part II should be reported on line 121, page 2 of your 2012 T1 General Income Tax and Benefit Return.

Box 51

Actual amount of dividends (other than eligible dividends) from corporations resident in Canada (Refer to Exhibit A.2)

This amount represents your share of the partnership's actual dividends received from taxable Canadian corporations for 2012.

The taxable amount of non-eligible dividends from Box 51-1 should be reported in Part I, "Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations" of Schedule 4 in either lines 1, 2 or 3. The total amount of taxable non-eligible dividend in Part I line 4 should be reported on line 180, page 2 of your 2012 T1 General Income Tax and Benefit Return.

The federal dividend tax credit amount from Box 51-2 should be reported on line 425 of Schedule 1. The total amount on line 58 of Schedule 1 should be reported on line 420, page 4 of your 2012 T1 General Income Tax and Benefit Return.

Box 52

Actual amount of eligible dividends from corporations resident in Canada

This amount represents your share of the partnership's actual eligible dividends received from taxable Canadian corporations for 2012.

The taxable amount of eligible dividends from Box 52-1 should be reported in Part I, "Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations" of Schedule 4 in either lines 5, 6 or 7. The total amount in Part I should be reported on line 120, page 2 of your 2012 T1 General Income Tax and Benefit Return.

The federal dividend tax credit amount from Box 52-2 should be reported on line 425 of Schedule 1. The total amount on line 58 of Schedule 1 should be reported on line 420, page 4 of your 2012 T1 General Income Tax and Benefit Return.

FILING INSTRUCTIONS FOR FORM T5013A continued

Box 70

Capital gains (losses) (Refer to Exhibit A.1)

This amount represents your share of partnership capital gains (losses) for 2012.

This amount should be reported on line 174, "T5, T5013, T5013A and T4PS Information slips – Capital gains (or losses)" of Schedule 3. The taxable capital gains on line 199 of Schedule 3 should be reported on line 127, page 2 of your 2012 T1 General Income Tax and Benefit Return.

B. Claiming Canadian Exploration Expenses (CEE) and Canadian Development Expenses (CDE) (Refer to Exhibit B)

Box 120

Renounced Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for 2012.

This amount should be reported in Form T1229 – Statement of Exploration and Development Expenses and Depletion Allowance for calculating the maximum CEE deduction available in 2012 to reduce your federal taxable income for the year, or for a future year.

- (i) Report any carry forward balance of Cumulative CEE (CCEE) from the prior year to Area II Box (1) of your 2012 Form T1229. A carry forward would arise if you had any undeducted CEE from previous years.
- (ii) Report the amount from Box 120 of the T5013A slip to Area I and Area II of Form T1229.
- (iii) Report previous year's claim for the federal investment tax credit and current year's claim for the provincial flow-through share tax credit to Area II of Form T1229.
- (iv) Calculate Box A by adding Box (1) to Box (2) and subtracting Box (3).
- (v) If the amount in Box A of Form T1229 is negative, report this amount as other income on line 130, page 2 of your 2012 T1 General Income Tax and Benefit Return.
- (vi) Calculate Box (4) by multiplying Box A by 100%.
- (vii) Report your desired CEE claimed for the current year in Box B, Area II of Form T1229.
Note: You may claim any amount of CEE deduction up to a maximum of Box (4).
- (viii) Calculate Box [A-B] by subtracting Box B from Box A. Box [A-B] will be the amount carried forward to the 2013 taxation year.
Note: Any unused balance of the CEE pool at the end of year can be carried forward indefinitely.
- (ix) Report Area II, Box B to Area III. The total amount in Area III should be reported on line 224, page 3 of your 2012 T1 General Income Tax and Benefit Return.

Box 121

Renounced Canadian development expenses

This amount represents your share of Canadian development expenses for 2012.

This amount should be reported in Form T1229 – Statement of Exploration and Development Expenses and Depletion Allowance for calculating the maximum CDE deduction available in 2012 to reduce your federal taxable income for the year, or for a future year.

- (i) Report any carry forward balance of Cumulative CDE (CCDE) from the prior year to Area II Box (1) of your 2012 Form T1229. A carry forward would arise if you had any undeducted CDE from previous years.
- (ii) Report the amount from Box 121 of the T5013A slip to Area I and Area II of Form T1229.
- (iii) Calculate Box A by adding Box (1) to Box (2) and subtracting Box (3).
- (iv) If the amount in Box A of Form T1229 is negative, report this amount as other income on line 130, page 2 of your 2012 T1 General Income Tax and Benefit Return.
- (v) Calculate Box (4) by multiplying Box A by 30%.

FILING INSTRUCTIONS FOR FORM T5013A continued

- (vi) Report your desired CDE claimed for the current year in Box B, Area II of Form T1229.
Note: You may claim any amount of CDE deduction up to a maximum of Box (4).
- (vii) Calculate Box [A-B] by subtracting Box B from Box A. Box [A-B] will be the amount carried forward to the 2013 taxation year.
Note: Any unused balance of the CDE pool at the end of year can be carried forward indefinitely.
- (viii) Report Area II, Box B to Area III. The total amount in Area III should be reported on line 224, page 3 of your 2012 T1 General Income Tax and Benefit Return.

C. Claiming the Federal Investment Tax Credit (Refer to Exhibit C)

Box 128

Expenses qualifying for Investment Tax Credit (ITC)

This amount represents the renounced Canadian exploration expenses that qualify for the Investment Tax Credit in 2012.

This amount should be reported on Form T1229 – Statement of Exploration and Development Expenses and T2038 – Investment Tax Credit (Individuals) for calculating the investment tax credit available in 2012 to reduce your federal tax payable for the year, for a previous year, or for a future year.

- (i) Report the amount from Box 128 on the T5013A slip to Area I & IV of Form T1229.
- (ii) Report the provincial flow-through share tax credit available in the year to Area IV of Form T1229.
- (iii) Calculate the eligible expenditure qualifying for an investment tax credit in Area IV of Form T1229 and enter the amount on line 6717, Part A of Form T2038.
- (iv) Calculate line B in Part A of Form T2038 by multiplying line 6717 by 15% and enter the amount in column 3 on page 6 of Form T2038.
- (v) Report any carry forward balance of federal investment tax credits from the prior year on column 1, page 6 of Form T2038.
- (vi) Calculate column 5 by adding column 1, 2 and 3 and subtracting column 4.
- (vii) Report the amount from column 5 on line C of Form T2038.
- (viii) Calculate line D by subtracting any Federal political contribution tax credits and labour-sponsored funds tax credits from Federal tax.
- (ix) Report the lesser of line C or line D on column 6. The amount in column 6 should be reported on line 412 of Schedule 1 – Federal tax. If you are subject to alternative minimum tax, enter zero in column 6 and proceed to “Calculating an allowable claim if alternative minimum tax (AMT applies)”.
- (x) Calculate column 9 by subtracting column 6, 7, 8 from column 5. The amount will be carried forward to your 2013 tax return.
Note: Any unused balance at the end of the year can be carried back 3 years or carried forward 10 years if unused balance arose before 1998 and carried forward 20 years if unused balance arose after 1997.
- (xi) Report line 58 of Schedule 1 on line 420, page 4 of your 2012 T1 General Income Tax and Benefit Return.

Box 153

Limited-recourse amounts

This amount represents the total 2012 deemed limited-recourse amount of the partnership.

You are not required to report this amount in your 2012 T1 General Income Tax and Benefit Return.

For Ontario Residents Only**D. Claiming the Ontario Flow-Through Share Tax Credit (Refer to Exhibit D) – Ontario Residents Only****Box 145****Expenses qualifying for Ontario tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the Ontario Focused Flow-Through Share Tax Credit for 2012.

This amount should be reported on Form T1221 – Ontario Focused Flow-Through Share Resource Expenses for 2012 and Subsequent Years (Individuals) for calculating the total qualifying resource expenses available in 2012.

- (i) Report the amount from Box 145 on the T5013A slip on line 1, 2 or 3 of Form T1221.
- (ii) Report the amount from line 4 of T1221 to line 6266 in the “Ontario focused flow-through share tax credit” section of Form ON479 – Ontario Credits.
- (iii) Calculate line 7 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 2012 T1 General Income Tax and Benefit Return.

For British Columbia Residents Only**E. Claiming the British Columbia Mining Flow-Through Share Tax Credit (Refer to Exhibit E) – BC Residents Only****Box 141****Expenses qualifying for British Columbia tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the BC Mining Flow-Through Share Tax Credit for 2012.

This amount should be reported on Form T1231 – British Columbia Mining Flow-Through Share Tax Credit for calculating the British Columbia investment tax credit available in 2012.

- (i) Report the amount from Box 141 on the T5013A slip on line 1, Part 1 of Form T1231.
- (ii) Calculate line 3 of Form T1231 by multiplying line 1 by 20%.
- (iii) Complete Part 2, BC MFTS tax credit claim for 2012 and report your BC MFTS tax credit claim on line 9 of Form T1231.
- (iv) Complete Part 3, “Carryback and amounts available for carryforward to future years” if you have any unused credit at the end of the year.
- (v) Report the amount from line 9 of Form T1231 on line 72 of Form BC428 – British Columbia Tax.
- (vi) Report the amount from line 73 of Form BC428 on line 428, page 4 of your 2012 T1 General Income Tax and Benefit Return.

For Manitoba Residents Only**F. Claiming the Manitoba Mineral Exploration Tax Credit (Refer to Exhibit F) – Manitoba Residents Only****Box 144****Expenses qualifying for Manitoba tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the Manitoba Mineral Exploration Tax Credit for 2012.

This amount should be reported on Form T1241 – Manitoba Mineral Exploration Tax Credit for calculating the Manitoba mining exploration tax credit available in 2012.

- (i) Report the amount from Box 144 of the T5013A slip on line 2, Part 1 of Form T1241.
- (ii) Calculate line 4 of Form T1241 by multiplying line 2 by 30%.
- (iii) Complete Part 1, Manitoba mineral exploration tax credit claim for 2012 and report your Manitoba mineral exploration tax credit claim for the current year on line 8 of Form T1241.
- (iv) Complete Part 2, "Carryback and amounts available to carryforward to future years" if you have any unused credit at the end of the year.
- (v) Report the amount from line 8 of Form T1241 on line 64 of Form MB428 – Manitoba Tax.
- (vi) Report the amount from line 67 of Form MB428 on line 428, page 4 of your 2012 T1 General Income Tax and Benefit Return.

For Saskatchewan Residents Only**G. Claiming the Saskatchewan Mineral Exploration Tax Credit (Refer to Exhibit G) – Saskatchewan Residents Only****Box 143****Expenses qualifying for Saskatchewan tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the Saskatchewan Mineral Exploration Tax Credit for 2012.

You will also receive separately, Form SK-METC – Saskatchewan Mineral Exploration Tax Credit, which indicates the amount of Saskatchewan Mineral Exploration Tax Credit available for 2012.

- (i) Report the amount of tax credit from Form SK-METC on line 73 of Form SK428 – Saskatchewan Income Tax and Credits.
- (ii) Report the amount from line 78 of Form SK428 on line 428, page 4 of your 2012 T1 General Income Tax and Benefit Return.

For Québec Residents Only

H. Business Income (Loss), Capital Gains (Losses), Dividends and Interest from a Partnership (Exhibit H.1, H.2, I, J, K, L and M)

Box 1

Net Canadian and foreign business income (or loss) (Refer to Exhibit H.1 and M)

This amount represents your share of partnership income (loss) for 2012.

This amount should be reported on line 29, "Net business income" of Schedule L. The total net business income on line 34 of Schedule L should be reported on line 164, page 2 of your 2012 Québec Income Tax Return. A negative amount included on line 29 of Schedule L should be reported on line 10 of Schedule N. A positive amount included on line 29 of Schedule L should be reported on line 24 of Schedule N. The adjustment of investment expenses on line 40 of Schedule N should be carried to line 260, page 2 of your 2012 Québec income tax return.

Boxes 6A, 6B

Actual amount of eligible dividends and actual amount of ordinary dividends (Refer to Exhibit H.2 and M)

This amount represents your share of the partnership's actual dividends received from Canadian Corporations for 2012. Box 6A represents the amount of eligible dividends. Box 6B represents the amount of ordinary dividends.

- (i) Calculate the taxable amount of eligible dividends by multiplying Box 6A of the RL-15 slip by 1.38. Calculate the taxable amount of ordinary dividends by multiplying Box 6B of the RL-15 slip by 1.25. The sum of both amounts of taxable dividends should be reported on line 128, page 2 of your 2012 Québec Income Tax Return. The amount included on line 128 should be reported on line 20 of Schedule N.
- (ii) Report the amount in Box 6A and 6B of the RL-15 slip on line 166 and 167, page 2 of your 2012 Québec Income Tax Return, respectively.

Box 7

Interest from Canadian sources (Refer to Exhibit H.1 and M)

This amount represents your share of partnership interest income for 2012. This amount should be reported on line 130, page 2 of your 2012 Québec Income Tax Return. The amount included on line 130 should be reported on line 22 of Schedule N.

Box 12

Capital gains (or capital losses) (Refer to Exhibit H.1 and M)

This amount represents your share of partnership capital gains (losses) for the 2012 tax year. This amount includes the capital gains (losses) resulted from resource property and non-resource property as illustrated in the Note area of your RL-15 slip. The capital gains (losses) resulted from resource property should be reported on line 47 of Schedule G. The capital gains (losses) resulted from non-resource property should be reported on line 22 of Schedule G.

The total taxable capital gains from line 98 of Schedule G should be reported on line 139, page 2 of your 2012 Québec Income Tax Return. If none of the property you disposed of entitles you to the capital gains deduction (see line 292, page 3 of your Québec income tax return and instructions in the Revenu Québec Guide to your 2012 return), enter the amount indicated on line 139 of your return on line 34 of Schedule N.

Note: You are strongly advised to consult with your own tax advisor to determine your eligibility for exemption on capital gains realized from the disposition of resource property.

Box 14

Gross income (or gross loss) of the partnership

This amount represents the total 2012 gross income of the partnership. You are not required to report this amount in your 2012 Québec Income Tax Return.

Box 26

At-risk amount

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses and resource expenses in excess of the "at-risk" amount. This amount is for reference only and is not reported in your 2012 Québec Income Tax Return.

Box 27

Limited partnership loss

This amount represents your share of the current year limited partnership loss that cannot be deducted.

Note: You can only deduct this amount from future partnership income allocations if you have a positive at-risk amount. You can carry forward this amount indefinitely.

FILING INSTRUCTIONS FOR FORM RL-15 continued

Box 44

Dividend tax credit

The dividend tax credit is calculated using the following formulas:

- (i) For eligible dividends, amount from box 6A \times 16.422%.
- (ii) For ordinary dividends, amount from box 6B \times 10%.

Report the dividend tax credit on line 415, page 3 of your 2012 Québec Income Tax Return.

Box 45

Eligible taxable capital gains amount on resource property (Refer to Exhibit L)

This amount entitles you to the capital gains deduction on resource property. Report the amount in box 45 on both line 27 and 60 in the form TP-726.20.2-V. The total capital gain deduction on resource property from line 75 of Schedule TP-726.20.2-V should be reported on line 292 of your 2012 Québec Income Tax Return.

Note: You are strongly advised to consult with your own tax advisor to determine your eligibility for exemption on capital gains realized from the disposition of resource property.

Box 53

Limited-recourse amount

This amount represents the total 2012 deemed limited-recourse amount of the partnership.

You are not required to report this amount in your 2012 Québec Income Tax Return.

I. Claiming Canadian Exploration Expenses and Canadian Development Expenses (Refer to Exhibit I and M)

Box 60

Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for 2012.

This amount should be added to the Canadian Exploration Expenses pool to determine the maximum available deduction. We have enclosed a blank Relevé 15 memo supplementary (see Exhibit K) to assist with the calculations.

- (i) Report any carry forward balance of Cumulative CEE (CCEE) from the prior year in column (A) on the Relevé 15 memo supplementary schedule.
- (ii) Report the amount from Box 60 of the Relevé 15 slip in column (B) of the Relevé 15 memo supplementary schedule in the row Cumulative CEE (CCEE)
- (iii) Report the amount from Box 62 of the Relevé 15 slip in column (F) of the Relevé 15 memo supplementary schedule.
- (iv) Calculate Column (H) by adding column (A) to column (B) and subtracting column (C), (D), (E), (F) and (G).
- (v) Report your desired CEE claim for the current year in column (J).
Note: You may claim any amount of CEE deduction up to a maximum of 100% of Box H.
- (vi) Calculate column (K) by subtracting column (J) from column (H). Column (K) will be carried forward to your 2013 Québec income tax return.
- (vii) Report the total amount in column (J) of Relevé 15 memo supplementary schedule to Line 241, "Deduction for exploration and development expenses", page 2 of your 2012 Québec Income Tax Return.
- (viii) Report an amount equal to 50% of the deduction claimed at line 241 (Resource deductions) on line 14 of Schedule N.

Box 61

Canadian development expenses

This amount represents your share of Canadian development expenses for 2012.

This amount should be added to the Canadian Development Expenses pool to determine the maximum available deduction. We have enclosed a blank Relevé 15 memo supplementary (see Exhibit K) to assist with the calculations.

- (i) Report any carry forward balance of Cumulative CDE (CCDE) from the prior year in column (A) on the Relevé 15 memo supplementary schedule.
- (ii) Report the amount from Box 61 of the Relevé 15 slip in column (B) of the Relevé 15 memo supplementary schedule in the row Cumulative CDE (CCDE)
- (iii) Calculate Column (H) by adding column (A) to column (B) and subtracting column (C), (D), (E), (F) and (G).

FILING INSTRUCTIONS FOR FORM RL-15 *continued*

- (iv) Report your desired CDE claim for the current year in column (J).
Note: You may claim any amount of CDE deduction up to a maximum of 30% of Box H.
- (v) Calculate column (K) by subtracting column (J) from column (H). Column (K) will be carried forward to your 2013 Québec income tax return.
- (vi) Report the total amount in column (J) of Relevé 15 memo supplementary schedule to Line 241, "Deduction for exploration and development expenses", page 2 of your 2012 Québec Income Tax Return.
- (vii) Report an amount equal to 50% of the deduction claimed at line 241 (Resource deductions) on line 14 of Schedule N.

J. Claiming Québec Exploration Expenses (Refer to Exhibit J)

Box 62

Québec exploration expenses

This amount represents your share of Québec exploration expenses for 2012.

This amount should be reported on line 250, "Other deductions", page 2 of your 2012 Québec Income Tax Return. Also, enter code "09" on line 249, page 2 of your 2012 Québec Income Tax Return.

Boxes 62, 63

Québec exploration expenses, Québec surface mining exploration expenses and Québec oil and gas exploration expenses incurred in Québec

This amount represents your share of Québec exploration expenses, and surface mining exploration expenses or oil and gas exploration expenses incurred in Québec for 2012.

Report the total amount of 25% of Box 62 and 25% of Box 63 of RL-15 slip on line 287, page 3 of your 2012 Québec Income Tax Return. Enter the corresponding number "04", "Additional Deduction for Québec Resources" in box 286. If you are entitled to more than one type of deduction on line 287, enter the number "80" in box 286.

Box 64

Exploration expenses incurred in northern Québec

This amount represents your share of exploration expenses incurred in northern Québec. Only corporations are entitled to an additional deduction with respect to exploration expenses incurred in northern Québec.

EXHIBIT A.1: Reporting Business Income (Loss) Interest & Capital Gains from a Partnership

Canada Revenue Agency / Agence du revenu du Canada **STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES ETAT T5013A**
DES REVENUS D'UNE SOCIÉTÉ DE PERSONNES POUR LES ABRIS FISCALUX ET LES FRAIS DE RESSOURCES AYANT FAIT L'OBJET D'UNE RENONCIATION

Identification
 Identification de la société de personnes: T-13013
 Type de société: T-13013
 Numéro de compte de la société de personnes: T-13013
 Numéro d'inscription de l'abri fiscal: T-13013
 Partenaire's name and address - Nom et adresse de l'associé: T-13013

Renounced Canadian exploration and development expenses - Frais d'exploration et d'aménagement au Canada ayant fait l'objet d'une renonciation
 Total amount: 144
 Amount: 144

Tax shelter information - Renseignements sur l'abri fiscal
 Number of eligible shares: 1
 Total amount: 144

Limited partnership net income (loss) - Revenu net (perte nette) du commanditaire
 Total amount: 144

Canadian and foreign net business income (loss) - Revenu net (perte nette) d'entreprise canadien et étranger
 Total amount: 144

Canadian and foreign investments and carrying charges - Investissements canadiens et étrangers et frais financiers
 Total amount: 144

Other amounts and information - Montants et renseignements additionnels
 Total amount: 144

Canada Revenue Agency / Agence du revenu du Canada **T1 GENERAL 2012**
Income Tax and Benefit Return

Complete all **Protected B when completed**

Identific
 First name and last name: T-13013
 Mailing address: T-13013
 PO Box: T-13013
 City: T-13013

The guide contains valuable information to help you complete your return. When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Please answer the following question:
 Did you own or hold foreign property at any time in 2012 with a total cost of more than CANS100,000? **Yes** **No**

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

Total income
 Employment income (box 14 of all T4 slips) 101
 Commissions included on line 101 (box 42 of all T4 slips) 102
 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 18 of the T4A(P) slip) 152
 Other pensions or superannuation 115 +
 Elected split-pension amount (attach Form T1032) 116 +
 Universal child care benefit (UCCB) 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 (attach Schedule 4) 120 +
 Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations 180
 Interest and other investment income (attach Schedule 4) 121 +
 Net partnership income: limited or non-active partners only 122 +
 Registered disability savings plan income 125 +
 Rental income Gross 160 Net 126 +
 Taxable capital gains (attach 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
 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 in the guide). 147 +
 Add lines 101, 104 to 143, and 147. **This is your total income: 150**

T1-2012 Capital Gains (or Losses) in 2012 **Protected B when completed** **Schedule 3**
 For more information, see line 127 in the General Income Tax and Benefit Guide, and Guide T4037, Capital Gains. Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

Note: If you have a business investment loss, see line 217 in the guide.

1. Qualified small business corporation shares (Report in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)

Number	Name of corp. and class of shares	(1) Year of disposition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses from dispositions	(5) Gain (or loss) (column 5 minus column 3 and 4)
Total			106			107

2. Qualified farm property and qualified fishing property

Address or legal description	Prov./Terr.	Gain (or loss)
Total		110

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (Report capital gains (or losses) shown on T5, T5013, T5013A, T4RSP, and T1 information slips on line 174 or line 176.)

Number	Name of fund/corp. and class of shares	Gain (or loss)
Total		131

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.	Gain (or loss)
Total		138

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer	Gain (or loss)
Total			151

6. Other mortgage foreclosures and conditional sales reposessions

Address or legal description	Prov./Terr.	Gain (or loss)
Total		154

7. Personal-use property (full description)

Gain only
158

8. Listed personal property (LPP) (full description)

Gain only
159

Note: You can only apply LPP losses against LPP gains.

Subtract: unapplied LPP losses from other years 160
 Net gain only 159

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in 3 above) 161
 Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657) 176
T5, T5013, T5013A, and T4RSP information slips - Capital gains (or losses) 177
T3 information slips - Capital gains (or losses) 178
 Capital loss from a reduction in your business investment loss 179
Total of all gains (or losses) in column 5 before reserves 191
 Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it) 192
Total capital gains (or losses) 197
 Multiply the amount on line 197 by 50%. Enter the taxable capital gains on line 127 of your return. If it is a net capital loss, see line 127 in the guide. **Taxable capital gains (or net capital loss) in 2012** 198

T1-2012 Capital Gains (or Losses) in 2012 **Protected B when completed** **Schedule 3**
 For more information, see line 127 in the General Income Tax and Benefit Guide, and Guide T4037, Capital Gains. Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

Note: If you see it

T1-2012 Statement of Investment Income **Protected B when completed** **Schedule 4**
 State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

1. Qualified Dividends

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations
 Taxable amount of dividends other than eligible dividends (specify):
 Add lines 1 to 3, and enter this amount on line 180 of your return. 180
 Taxable amount of eligible dividends (specify):
 Add lines 4 to 7, and enter this amount on line 120 of your return. 120

2. Qualified Interest

II - Interest and other investment income
 Income from foreign sources (specify):
 Enter this amount on line 121 of your return. 121

3. Qualified Carrying Charges

III - Carrying charges and interest expenses
 Carrying charges (specify):
 Interest expenses (specify):
 Enter this amount on line 221 of your return. 221

4. Qualified Bonds

IV - Bonds, debentures, promissory notes, and other similar properties
 Face value: 5000-54
 Privacy Act, Personal Information Bank number CRA PPU 005

T1-2012 Statement of Investment Income **Protected B when completed** **Schedule 4**
 State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

1. Qualified Dividends

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations
 Taxable amount of dividends other than eligible dividends (specify):
 Add lines 1 to 3, and enter this amount on line 180 of your return. 180
 Taxable amount of eligible dividends (specify):
 Add lines 4 to 7, and enter this amount on line 120 of your return. 120

2. Qualified Interest

II - Interest and other investment income
 Income from foreign sources (specify):
 Enter this amount on line 121 of your return. 121

3. Qualified Carrying Charges

III - Carrying charges and interest expenses
 Carrying charges (specify):
 Interest expenses (specify):
 Enter this amount on line 221 of your return. 221

EXHIBIT A.2: Reporting Dividend from a Partnership

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

Identification

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

Tax shelter information – Renseignements sur l'abri fiscal

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

Canadian and foreign net business income (loss) – Revenu net (perte nette) d'entreprises canadiennes et étrangères

Canadian and foreign investments and carrying charges – Investissements canadiens et étrangers et frais financiers

Other amounts and information – Montants et renseignements additionnels

T1 GENERAL 2012

Income Tax and Benefit Return

Identific

Refund or balance owing

Total income

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

Employment income (box 14 of all T4 slips)

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

Other employment income

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

Disability benefits included on line 114 (box 18 of the T4A(F) slip)

Other pensions or superannuation

Elected split-pension amount (attach Form T1032)

Universal child care benefit (UCCB)

UCCB amount designated to a dependent

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

Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)

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

Net federal tax: enter the amount from line 58 of Schedule 1 (attach Schedule 1, even if the result is "0")

CPP contributions payable on self-employment and other earnings (attach Schedule 8)

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

Social benefits repayment (amount from line 235)

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

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

Total income tax deducted

Refundable Quebec abatement

CPP overpayment (enter your excess contributions)

Employment insurance overpayment (enter your excess contributions)

Refundable medical expense supplement (use the federal worksheet)

Working income tax benefit (WITB) (attach Schedule 9)

Refund of investment tax credit (attach Form T2038(IND))

Part XII.2 trust tax credit (box 38 of all T3 slips)

Employee and partner GST/HST rebate (attach Form GST370)

Tax paid by instalments

Provincial or territorial credits (attach Form 479 if it applies)

Add lines 437 to 479.

T1-2012 Capital Gains (or Losses) in 2012

Statement of Investment Income

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

II – Interest and other investment income

III – Carrying charges and interest expenses

T1-2012 Statement of Investment Income

Step 2 – Federal tax on taxable income

Step 3 – Net federal tax

5000-S4 Enter your total federal non-refundable tax credits from line 31 on the previous page.

Federal dividend tax credit

Overseas employment tax credit (attach Form T626)

Minimum tax carryover (attach Form T691)

Add lines 43 to 46.

Line 42 minus line 47 (if negative, enter "0")

Basic federal tax

Federal tax 406

Total federal political contributions (attach receipts)

Federal political contribution tax credit (use the federal worksheet)

Investment tax credit (attach Form T2038(IND))

Labour-sponsored funds tax credit

Add lines 51, 52, and 53.

Line 50 minus line 54 (if negative, enter "0")

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

Special taxes (see the guide)

Add lines 55, 56, and 57.

Enter this amount on line 420 of your return.

Net federal tax 420

T1-2012 Statement of Investment Income

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

II – Interest and other investment income

III – Carrying charges and interest expenses

T1-2012 Statement of Investment Income

Step 3 – Net federal tax

5000-S4 Enter your total federal non-refundable tax credits from line 31 on the previous page.

Federal dividend tax credit

Overseas employment tax credit (attach Form T626)

Minimum tax carryover (attach Form T691)

Add lines 43 to 46.

Line 42 minus line 47 (if negative, enter "0")

Basic federal tax

Federal tax 406

Total federal political contributions (attach receipts)

Federal political contribution tax credit (use the federal worksheet)

Investment tax credit (attach Form T2038(IND))

Labour-sponsored funds tax credit

Add lines 51, 52, and 53.

Line 50 minus line 54 (if negative, enter "0")

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

Special taxes (see the guide)

Add lines 55, 56, and 57.

Enter this amount on line 420 of your return.

Net federal tax 420

EXHIBIT B: Claiming Canadian Exploration Expenses and Canadian Development Expenses

Canada Revenue Agency / Agence du revenu du Canada

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

Identification

Partnership's annual number: **T1S1**

Number of partners: **1**

Partnership's name: **T1S1**

Partnership's address: **T1S1**

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

Tax shelter information - Renseignements sur l'abri fiscal

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

Canadian and foreign net business income (loss) - Revenu net (perte nette) d'entreprises canadiennes et étrangères

Canadian and foreign investments and carrying charges - Investissements canadiens et étrangers et frais financiers

Other amounts and information - Montants et renseignements additionnels

Canada Revenue Agency / Agence du revenu du Canada

T1 GENERAL 2012

Income Tax and Benefit Return

Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

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 deduction (see Schedule 7, and attach receipts) **208**

Deduction for elected split-pension amount (attach Form T1032) **210**

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

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

Child care expenses (attach Form T778) **214**

Disability supports deduction **215**

Business investment loss Gross **228** Allowable deduction **217**

Moving expenses **219**

Support payments made Total **230** Allowable deduction **220**

Carrying charges and interest expenses (attach Schedule 4) **221**

Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule B) **222**

Exploration and development expenses (attach Form T1229) **224**

Other employment expenses **229**

Clergy residence deduction **231**

Other deductions Specify: **232**

Add lines 207 to 224, 229, 231, and 232 **233**

Line 150 minus line 233 (if negative, enter "0") **234**

Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide). Use the federal worksheet to calculate your repayment. **235**

Line 234 minus line 235 (if negative, enter "0") **236**

If you have a spouse or common-law partner, see line 236 in the guide. **236**

Taxable income

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

Your author Elections Ad political part **248**

Employee home relocation loan deduction (box 37 of all T4 slips) **249**

Security options deductions **249**

Other payments deduction (if you reported income on line 147, see line 250 in the guide) **250**

Goods A) Are you See the guide Are you app **251**

Limited partnership losses of other years **252**

Non-capital losses of other years **253**

Net capital losses of other years **254**

Capital gains deduction **254**

Northern residents deductions (attach Form T2222) **255**

Additional deductions Specify: **256**

Add lines 244 to 256 **257**

Line 236 minus line 257 (if negative, enter "0") **260**

This is your taxable income, **260**

Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.

Canada Revenue Agency / Agence du revenu du Canada

STATEMENT OF RESOURCE EXPENSES AND DEPLETION ALLOWANCE

Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of flow-through shares which qualify for investment tax credits, and to claim your depletion allowance. Attach your T101, T5013, T5013A and T5 slip(s) to this statement. If you do not have any of these slips, attach a statement that identifies you as a participant in the venture. Attach a separate sheet of paper if you need additional space for Areas I, IV or V. Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.

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

Identification number (*)	Canadian exploration expense (CEE)	Canadian development expense (CDE)	Expenses qualifying for an ITC
	Renunciation	Assistance	Renunciation
Total			

Portion of any reduction subject to an interest free period: **0**

Portion subject to an interest free period: **0**

Enter the total of the amounts reported in box 130 of your T101 or T5013A slips. **0**

Enter the total of the amounts reported in box 129 of your T101 or T5013A slips. **0**

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 COGPE (Cumulative Canadian Oil and Gas Property) Expense pool is relevant only if you have an opening balance.

	CCEE	CCDE	COGPE
Balance at the beginning of the year			
Add: Total current year renunciation from Area I			
Other resource expenses (T5013 slips; boxes 90 to 92)			
Other (specify)			
Subtotal (2)			
Deduct: Total assistance from Area 1			
Previous year's claim for federal investment tax credit			
Provincial flow-through share tax credit received or entitled to receive			
Assistance (T5013 slips; boxes 96 to 98)			
Other (specify)			
Subtotal (3)			
Balance available (if negative for CCEE or CCDE include the amount on line 130 or your return, a negative COGPE 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)			

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 amount claimed)

Other expenses (e.g. Crown charges)

Resource allowance Resource profits **0** X Inclusion Rate * **0** X 25% = **0**

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

*Inclusion rate: before 2003 - 100%; 2003 - 90%; 2004 - 75%; 2005 - 65%; 2006 - 35%; 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(IND))

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

(enter on line 232 of your return)

T1229 (07) (Ce formulaire existe en français)

EXHIBIT C: Claiming the Federal Investment Tax Credit

Canada Revenue Agency / Agence du revenu du Canada

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

1 Identification

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

3 Tax shelter information - Renseignements sur l'abri fiscal

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

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

6 Canadian and foreign investments and carrying charges - Investissements canadiens et étrangers et frais financiers

7 Other amounts and information - Montants et renseignements additionnels

Calculating the current-year non-refundable credits - Tick the appropriate box.

Code 5 (Note 4 on page 3) Total expense 6724 × 0.16 =

* This credit will reduce your Canadian exploration expense pool in the year following the year in which you claim the credit.

Code 6 Apprenticeship job creation tax credit

If your apprentice works for you and also works for a related employer as defined under subsection 251(2) of the Income Tax Act (ITA), all related employers have to agree in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this 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 column C. Attach a note if more space is required.

A	B	C
Contract number (SIN or name of apprentice)	Name of eligible trade	Eligible salary and wages** payable in the year, or \$20,000, whichever is less
1.		
2.		
3.		
Total of amounts in column C		6724

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

Code 7 Investment tax credit for child care spaces

Eligible child care space expenditures 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.

Total amount of current year expenditures 1

Total number of child care spaces created 2

Enter the lesser of line 1 and line 2 6724 × 0.25 =

Total current-year non-refundable credits - Enter the total from line B in column 3 on page 6

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.

The amount of the recovery will be:

If only child care spaces are disposed of, the amount originally claimed for those child care spaces

If property other than child care spaces is disposed of:

Amount originally claimed for ITC for the property disposed of 4

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) 5

The lesser of line 4 and line 5 6

Total recapture of investment tax credit for child care spaces (add line 3 and line 6) 6724

Enter the amount from line 6730

Recapture of ITC on SR&ED expenditures

Amount of expenditure on which ITC is recaptured at 30% (see "Qualified expenditure" on the first page). Do not enter more than the amount of the original expenditure 6711 × 0.30 =

Amount of expenditure on which ITC is recaptured at 20% (see "Qualified expenditure" on the first page). Do not enter more than the amount of the original expenditure 6712 × 0.20 =

Total recaptured credits - Amount from line 6730, plus line (i), plus line (ii) 7

Add the amount on line 7 to the amount on line 406 of Schedule 1 of your income tax return.

Canada Revenue Agency / Agence du revenu du Canada

STATEMENT OF RESOURCE EXPENSES AND DEPLETION ALLOWANCE

Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of low-through shares which qualify for investment tax credits and to claim your depletion allowance. Attach your T101, T5013, T5013A and T5 slips(s) to the statement. If you do not have any of these slips, attach a statement that identifies you as a participant in the venture. Attach a separate sheet of paper if you need additional space for Areas I, IV or V. Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.

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

Identification number (*)	Canadian exploration expense (CEE)		Canadian development expense (CDE)		Expenses qualifying for 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 T5013A slips. Enter the total of the amounts reported in box 12 of your T101 or T5013A slips.

(*) Identification number on Form T101 - Statement of Resource Expenses or the partnership's file identification number on Form T5013A - Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses.

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 COGPE (Cumulative Canadian Oil and Gas Property Expense) pool is relevant only if you have an opening balance.

Balance at the beginning of the year	(1)	CCEE	CCDE	COGPE
Add: Total current year renunciation from Area I				
Other resource expenses (T5013 slips; boxes 90 to 92)				
Other (specify)				
Subtotal (2)				
Deduct: Total assistance from Area 1				
Previous year's claim for federal investment tax credit				
Provincial flow-through share tax credit received or entitled to receive Assistance (T5013 slips; boxes 96 to 98)				
Other (specify)				
Subtotal (3)				
Balance available (if negative for CCEE or CCDE include the amount on line 130 or your return, a negative COGPE balance will first reduce your CCDE)	(1)-(2)-(3)	A	X 100%	X 30% X 10%
Rate (if negative enter zero)				
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 2003 - 100%; 2003 - 90%; 2004 - 78%; 2005 - 65%; 2006 - 35%; 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(ND))

V. Depletion allowances (specify) (see line 232 in the General Income Tax and Benefit Guide) (enter on line 232 of your return)

ITC carryback request

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 one copy of this form to your current-year income tax 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 return.

Year Third previous year 6720
Second previous year 6721
First previous year 6722

The amount on line H to apply to:

Total credit designated for carryback (not more than amount H on page 5)
Enter the total of lines I and K in column 8 below.

Signature 6724
Date Year Month Day

ITC available for refund

Complete this section to determine the balance of credit available for refund. Total current-year refundable credits (column 2 minus column 4 below)

Current-year credit claim (column 6, plus column 7, minus column 1 below)

Plus: Total amount of ITC being carried back (amount I above)

Subtotal

Minus: Current-year non-refundable credit (column 3 below)

Total (if negative enter "0")

Total credit available for refund

Calculating an ITC refund

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

ITC available for refund (amount J above)

Designated refund of ITC (cannot be more than amount J above)

Multiply: Refundable rate 0140

Refund of ITC

Enter the amount from line K on line 454 of your income tax return or on line 88 of a T3 Trust Income Tax and Information Return.

Enter the total of lines I and K in column 8 below.

1	2	3	4	5	6	7	8	9
Balance of credits carried forward	Current-year refundable credits (A on page 5)	Current-year non-refundable credits (B on page 5)	Adjustments*	Total credits available (total of plus (C) plus (D) minus (E) minus (F) minus (G) minus (H) minus (I) minus (J) minus (K))	Current-year credit claim (E on page 5)	Current-year credit claim (AMT) (F on page 5)	Credit claim - Other (if plus K above)	Balance carried forward (total of minus (G) minus (H) minus (I) minus (J) minus (K) minus (L) minus (M))
1	2	3	4	5	6	7	8	9

* For testamentary trusts, enter the amount of ITC allocated to beneficiaries from box 40 of T3 slips.

EXHIBIT C: Claiming the Federal Investment Tax Credit continued

ITC carryback request
 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 one copy of this form to your current-year income tax 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 return.

The amount on line H to apply to:

- Third previous tax year: 0720
- Second previous tax year: 0720
- First previous tax year: 0720

Total credit designated for carryback (not more than amount H on page 5) _____

Enter the total of lines I and K in column 8 below.

Signature: _____ Date: 0720

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 below) _____

Current-year credit claim (column 6, plus column 7, minus column 1 below) _____

Plus: Total amount of ITC being carried back (amount I above) _____

Subtotal _____

Minus: Current-year non-refundable credit (column 3 below) _____

Total (if negative enter "0") _____

Total credit available for refund _____

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

ITC available for refund (amount J above) _____

Designated refund of ITC (cannot be more than amount J above) _____

Multiply: Refundable rate _____ x 0.40 _____

Refund of ITC _____

Enter the amount from line K on line 454 of your income tax return or on line 88 of a T3 Trust Income Tax and Information Return.

1	2	3	4	5	6	7	8	9
Balance of credits carried forward	Current-year refundable credit (A on page 5)	Current-year non-refundable credit (B on page 4)	Adjustments	Total credit available (col 1 plus col 2, plus col 3, minus col 4)	Current-year credit claim (E on page 5)	Current-year credit claim (AMT) (G on page 5)	Credit claim - Other (F plus K above)	Balance carried forward (col 5 minus col 6, col 7 and col 8)

¹ For testamentary trusts, enter the amount of ITC allocated to beneficiaries from box 40 of T3 slips.

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T1-2012 Federal Tax Schedule 1 Protected B when completed

Complete this schedule, and attach a copy to your return. For more information, see the related line in the guide.

Step 2 - Federal tax on taxable income Protected B when completed

Enter your taxable income from line 260 of your return. _____ 32

Complete the appropriate column depending on the amount on line 32.

Line 32 is \$42,707 or less	Line 32 is more than \$42,707 but not more than \$85,414	Line 32 is more than \$85,414 but not more than \$132,406	Line 32 is more than \$132,406
Enter the amount from line 32: _____	_____	_____	_____
Basic person's age amount _____	_____	_____	_____
Spouse or common-law partner's age amount _____	_____	_____	_____
Amount for amount for amount for amount for _____	_____	_____	_____
Number of the family _____	_____	_____	_____
Number of the family _____	_____	_____	_____
Multiply line 35 by line 36: _____	_____	_____	_____
Add lines _____	_____	_____	_____
Amount for CPP or QPP through employment on self-employment _____	_____	_____	_____
Employment through self-employment _____	_____	_____	_____
Volunteer for Canada (if you report public transit) _____	_____	_____	_____
Children's tax credit _____	_____	_____	_____
Overseas employment tax credit (attach Form T626) _____	_____	_____	_____
Minimum tax carryover (attach Form T681) _____	_____	_____	_____
Add lines 37 and 38: _____	_____	_____	_____
Go to Step 3. _____	_____	_____	_____

Step 3 - Net federal tax

Enter the amount from line 39: _____ 40

Federal tax on split income (from line 5 of Form T1206) _____ 41

Add lines 40 and 41: _____ 42

Enter your total federal non-refundable tax credits from line 31 on the previous page: _____ 43

Federal dividend tax credit _____ 44

Overseas employment tax credit (attach Form T626) _____ 45

Minimum tax carryover (attach Form T681) _____ 46

Add lines 43 to 46: _____ 47

Line 42 minus line 47 (if negative, enter "0") _____ 48

Basic federal tax _____ 48

Federal foreign tax credit (attach Form T2206) _____ 49

Line 48 minus line 49 (if negative, enter "0") _____ 50

Federal tax _____ 50

Total federal political contributions (attach receipts) _____ 51

Federal political contribution tax credit (use the IR964 worksheet) _____ 52

Labour-sponsored funds tax credit: Net cost _____ Allowable credit _____ 53

Add lines 51, 52, and 53: _____ 54

Line 50 minus line 54 (if negative, enter "0") _____ 55

Multiply line _____ 56

Working income tax benefit advance payments received (box 10 of the RC210 slip) _____ 57

Special taxes (see the guide) _____ 58

Add lines 55, 56, and 57: _____

Enter this amount on line 420 of your return. _____

Net federal tax _____ 58

T1 GENERAL 2012 Protected B when completed

Income Tax and Benefit Return

Complete all the sections that apply to you. For more information, see the guide.

Identificati

First name and last name: _____

Mailing address: _____

PO box: _____

City: _____

Enter your province of residence on line 400 of your return.

Enter the province you currently live in as of 2012.

Enter the province you were self-employed in 2012.

Refund or balance owing Protected B when completed 4

Net federal tax, enter the amount from line 58 of Schedule 1, even if the result is "0": _____ 420

CPP contributions payable on self-employment and other earnings (attach Schedule 3): _____ 421

Employment insurance premiums payable on self-employment and other eligible earnings (attach 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: _____ 425

This is your total payable.

Total income tax deducted _____ 437

Refundable Quebec abatement _____ 440

CPP overpayment (enter your excess contributions) _____ 448

Employment insurance overpayment (enter your excess contributions) _____ 450

Refundable medical expense supplement (use the federal worksheet) _____ 452

Working income tax benefit (WITB) (attach Schedule 6) _____ 453

Refund of investment tax credit (attach Form T2038(IND)) _____ 454

Part XII.2 trust tax credit (box 38 of all T3 slips) _____ 456

Employee and partner GST/HST rebate (attach Form GST370) _____ 457

Tax paid by instalments _____ 476

Provincial or territorial credits (attach Form 479 if it applies) _____ 479

Add lines 437 to 479: _____ 482

Line 435 minus line 482 _____ 484

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 _____

Amount enclosed 486 _____

Attach to page 1 a cheque or money order payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2013.

Direct deposit - Start or change (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax - To start direct deposit or to change account information, complete lines 490, 461, and 462 below.

Notes: To deposit your CCTB payments (including certain related provincial or territorial payments) into the same account, also tick box 463. To deposit your UCCB payments into the same account, also tick box 491.

Branch number: 460 (5 digits)

Institution number: 461 (3 digits)

Account number: 462 (maximum 12 digits)

CCTB: 463

UCCB: 491

Ontario opportunities fund

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, complete, and fully discloses all my income.

Sign here _____ 490

It is a serious offence to make a false return.

Name of preparer: _____

Telephone: _____

EPFILE number (if applicable) 489

Do not use this area 487 488

Privacy Act, Personal Information Bank number CRA PPU 005

EXHIBIT D: Claiming the Ontario Flow-Through Share Tax Credit for Ontario Residents Only

Canada Revenue Agency **Agence du revenu du Canada** **STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES ETAT DES REVENUS D'UNE SOCIÉTÉ DE PERSONNES POUR LES ARRIS FISCAUX ET LES FRAIS DE RESSOURCES AYANT FAIT L'OBJET D'UNE RENONCIATION** **T5013A**

Identification (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

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

Tax shelter information – Renseignements sur l'abri fiscal

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

Canadian and foreign net business income (loss) – Revenu net (perte nette) d'entreprises canadiennes et étrangères

Canadian and foreign investments and carrying charges – Investissements canadiens et étrangers et frais financiers

Other amounts and information – Montants et renseignements additionnels

Ontario **Ontario Credits** **ON479** **T1 General – 2012** **Protected B – when completed**

Complete this form, and attach a copy to your return to claim your Ontario credits. For more information about these credits, see the related line in the form book. Complete Form ON-BEN to apply for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant.

Ontario children's activity tax credit
Enter your total eligible expenses for the children's activity tax credit: 1
Enter the additional eligible amount for children with disabilities: 2
Add lines 1 and 2: $5309 + 10\% = 3$

Ontario healthy homes renovation tax credit
Enter your total eligible expenses for the healthy homes renovation tax credit reported on line 5 of Schedule ON(S)12: 6311 × 15% = 4

Ontario political contribution tax credit
Ontario political contributions made in 2012: 6310 (maximum \$1240) × 5% = 6

Ontario focused flow-through share tax credit
Enter your total expenses reported on Form T1221: 6266 × 5% = 7
Add lines 3, 4, 6, and 7. If you are not claiming Ontario tax credits for self-employed individuals, enter the amount from line 8 on line 479 of your return. 8

Ontario tax credits for self-employed individuals
Number of eligible apprentices your business or partnership hired under the Ontario apprenticeship training tax credit program: 6324
Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program: 6325
Are you claiming one or more of these tax credits as a member of a partnership? 6326 1 Yes 2 No
If yes, enter the nine digits of your business number: 6327

Ontario apprenticeship training tax credit
See page 9 in the form book. 6322 + 9

Ontario co-operative education tax credit
See page 10 in the form book. 6323 + 10

Add lines 8, 9, and 10. Enter the result on line 479 of your return. **Ontario credits** 11

* The maximum claim is \$526 for each child who was born in 1996 or later, or who is eligible for the disability amount and was born in 1994 or later.
** The additional amount is \$229 for each child who is eligible for the disability amount and for whom you claimed at least \$100 on line 1.

Ontario **Ontario Focused Flow-Through Share Resource Expenses (Individuals)** **Protected B when completed**

Complete this form if you are claiming an Ontario focused flow-through share tax credit on Form ON479, Ontario Credits. If you are filing electronically, keep all of your documents in case we ask to see them at a later date. Attach a copy of this form to your paper return. Also attach the credit certification documents (Slip T101, Statement of Resource Expenses, or T5013A, Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses) you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

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 Exploration Expense (CCEE) pool in the year following the credit claim. If the pool balance is negative after this deduction, the negative amount must be reported as income on line 130 of your return.

Name: _____ Social insurance number: _____
Address: _____ Tax year: _____

Use a separate line to provide, for each corporation, the identification number (not applicable for Slip T5013A) and the amount from box 145 of Slip T101 or T5013A. If you need more space, attach a separate list and enter only your total on line 4.

Identification number: _____ Enter the amount of qualifying expenses. 1
Identification number: _____ Enter the amount of qualifying expenses. 2
Identification number: _____ Enter the amount of qualifying expenses. 3

Add lines 1, 2, and 3. Enter the result on line 6266 in the "Ontario focused flow-through share tax credit" section of Form ON479, Ontario Credits. 4

Privacy Act / Personal Information Bank number: CRA PPU 005
T1221 (1-2) (Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca ou au 1-800-959-3376.)

Ontario **Ontario Focused Flow-Through Share Resource Expenses (Individuals)** **Protected B when completed**

Complete this form if you are claiming an Ontario focused flow-through share tax credit on Form ON479, Ontario Credits. If you are filing electronically, keep all of your documents in case we ask to see them at a later date. Attach a copy of this form to your paper return. Also attach the credit certification documents (Slip T101, Statement of Resource Expenses, or T5013A, Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses) you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

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 Exploration Expense (CCEE) pool in the year following the credit claim. If the pool balance is negative after this deduction, the negative amount must be reported as income on line 130 of your return.

Name: _____ Social insurance number: _____
Address: _____ Tax year: _____

Use a separate line to provide, for each corporation, the identification number (not applicable for Slip T5013A) and the amount from box 145 of Slip T101 or T5013A. If you need more space, attach a separate list and enter only your total on line 4.

Identification number: _____ Enter the amount of qualifying expenses. 1
Identification number: _____ Enter the amount of qualifying expenses. 2
Identification number: _____ Enter the amount of qualifying expenses. 3

Add lines 1, 2, and 3. Enter the result on line 6266 in the "Ontario focused flow-through share tax credit" section of Form ON479, Ontario Credits. 4

Privacy Act / Personal Information Bank number: CRA PPU 005
T1221 (1-2) (Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca ou au 1-800-959-3376.)

Canada Revenue Agency **Agence du revenu du Canada** **Income Tax and Benefit Return** **T1 GENERAL 2012** **Protected B when completed**

Complete all the sections that apply to you. For more information, see the guide.

Identific (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

Refund or balance owing (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

Net federal tax: enter the amount from line 58 of Schedule 1, even if the result is "0" 420
CPP contributions payable on self-employment and other earnings (attach Schedule 6) 421 +
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13) 422 +
Social benefits repayment (amount from line 235) 423 +
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 =

Mailing address: _____
PO Box: _____
City: _____

Total income tax deducted: 437
Refundable Quebec abatement: 440 +
CPP overpayment (enter your excess contributions): 448 +
Employment insurance overpayment (enter your excess contributions): 450 +
Refundable medical expense supplement (use the federal worksheet): 452 +
Working income tax benefit (WITB) (attach Schedule 6): 453 +
Refund of investment tax credit (attach Form T2038(IND)): 454 +
Part XII.2 trust tax credit (box 38 of all T3 slips): 456 +

Employee and partner GST/HST rebate (attach Form GST370): 457 +
Tax paid by instalments: 476 +
Provincial or territorial credits (attach Form 479 if it applies): 479 +
Add lines 437 to 479. These are your total credits. 492 =

If you were self-employed in 2012, enter Line 435 minus line 482. This is your refund or balance owing. 484
If the result is negative, you have a refund. If the result is positive, you have a balance owing. 485
Generally, we do not charge or refund a difference of \$2 or less.

Amount enclosed 486

Attach to page 1 a cheque or money order payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2013.

Direct deposit – Start or change (see line 484 in the guide)
You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed. Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax – To start direct deposit or to change account information, complete lines 460, 461, and 462 below.
Notes: To deposit your CCTB payments (including certain related provincial or territorial payments) into the same account, also tick box 463. To deposit your UCCB payments into the same account, also tick box 491.

Branch number: _____ Institution number: _____ Account number: _____ CCTB: UCCB:
460 (5 digits) 461 (3 digits) 462 (maximum 12 digits) 463 491

Goods and services tax (GST) credit
You can help reduce Ontario's debt by completing this area to donate some or all of your 2012 refund to the Ontario opportunities fund. Please see the provincial pages for details.
Amount from line 484 above: 484
Your donation to the Ontario opportunities fund: 465 +
Net refund (line 1 minus line 2): 466 = 469

Do not use this area
I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income. 480 If a fee was charged for preparing this return, complete the following:
Sign here: _____ It is a serious offence to make a false return. Name of preparer: _____
Telephone: _____ Date: _____ EPFL number (if applicable): 489

Do not use this area
487 488

Privacy Act / Personal Information Bank number: CRA PPU 005

EXHIBIT E: Claiming the British Columbia Flow-Through Share Tax Credit for BC Residents Only

Canada Revenue Agency / **Agence des Revenus du Canada** / **STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES ETAT T5013A** / **DES REVENUS D'UNE SOCIÉTÉ DE PERSONNES POUR LES ABRIS FISCAUX ET LES FRAIS DE RENONCIATION AYANT FAIT L'OBJET D'UNE RENONCIATION**

Identification

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

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

Tax shelter information - Renseignements sur l'abri fiscal

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

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

Canadian and foreign investments and carrying charges - Investissements canadiens et étrangers et frais financiers

Other amounts and information - Montants et renseignements additionnels

For information in English, see attachment T5013A (11)

British Columbia Tax / **BC428** / T1 General - 2012

Step 3 - British Columbia tax (continued)

Enter the amount from line 63 on the previous page. **64**

British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2012. **65**

Credit calculated for line 66 on the Provincial Worksheet (maximum \$500) **66**

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

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20. **68**

Enter your employee venture capital tax credit from Certificate EVCC 30. **69**

Line 67 plus line 68 plus line 69 (maximum \$2,000) **70**

Line 67 minus line 70 (if negative, enter "0") **71**

British Columbia mining flow-through share tax credit

Enter this tax credit amount calculated on Form T1231. **72**

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

Provincial Amounts Transferred From Your Spouse or Common-Law Partner / **Schedule BC(S2)** / T1 General - 2012

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. Attach a copy of this schedule to your return.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2012; if his or her net income is \$32,424 or less, enter \$4,356; otherwise, enter the amount from line 5808 of his or her Form BC428. **5902**

Pension income amount: Enter the amount from line 5836 of his or her Form BC428 (maximum \$1,000) **5903**

Disability amount: Enter the amount from line 5844 of his or her Form BC428. **5904**

Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202, T2202A, T1.11A, T1.11B, or T1.11C. **5909**

Spouse's or common-law partner's taxable income: Enter the amount from line 250 of his or her return. **6**

Enter the total of lines 5804, 5824, 5825, 5832, 5839, 5838, 5838, and 5841 of his or her Form BC428, plus line 13 of his or her Schedule BC(S11). **7**

His or her adjusted taxable income: **5912**

Line 5 minus line 7 (if negative, enter "0") **8**

Line 5 minus line 8 (if negative, enter "0") **9**

Provincial amounts transferred from your spouse or common-law partner

British Columbia Mining Flow-Through Share Tax Credit / **Protected B** / when completed

Complete this form to calculate your British Columbia mining flow-through share (BC MFTS) tax credit. You can claim this credit if you received information Slip T101, Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses, with an amount in box 141.

The BC MFTS tax credit is 20% of BC flow-through mining expenditures renounced to an individual by a corporation under a flow-through share agreement entered into after July 30, 2001. The expenditures must have been incurred, or deemed by subsection 66(12.66) of the Federal Income Tax Act to have been incurred before January 1, 2014.

The credits you earned in the year are used to reduce your British Columbia tax payable for that year. Any unused amounts can be carried forward for ten years or carried back for three years.

You must claim your BC MFTS tax credit no later than 12 months after your filing due date for the tax year for which you received an Information Slip T101 or T5013A.

If you are filing electronically, keep all your documents in case we ask to see them at a later date. If you are filing a paper return, attach this form and your T101 or T5013A slips.

Part 1 - BC flow-through mining expenditures eligible for the credit / Tax year **2012**

Total of all eligible amounts from box 141 of information Slip T101 and/or T5013A **1**

Tax credit rate **20%**

Multiply line 1 by line 2. **Current-year credit available 6889**

Part 2 - BC MFTS tax credit claim for 2012

Enter the amount from line 3. **4**

Balance of BC MFTS tax credit available for carryforward from your 2011 notice of assessment or notice of reassessment. **5**

Add lines 4 and 5. **Total credit available 6**

Enter the amount from line 71 of Form BC428, British Columbia Tax. If you have to pay tax to more than one jurisdiction, enter the amount from line 50 in Part 4, Section BC428MU, of Form T2202, Provincial and Territorial Taxes for 2012 - Multiple Jurisdictions. **7**

Enter the amount from line 6 or line 7, whichever is less. **8**

You may claim, on line 9, an amount not exceeding the amount shown on line 8. Enter this amount on line 72 of Form BC428 or on line 51 in Part 4, Section BC428MU, of Form T2202, whichever applies. **Current-year claim 9**

Part 3 - Carryback and amount available to carry forward

Complete Part 3 if the amount of your current-year claim (line 9) is less than the total credit available (line 6) and you want to claim a carryback of the unused credit or calculate the amounts available to carry forward to future years.

The carry-back provisions allow you to apply unused credits against your British Columbia tax for the three previous years. The credit you apply cannot be more than your British Columbia tax for that year.

Enter the amount from line 6. **10**

Enter the amount from line 9. **11**

Line 10 minus line 11 **Total credit available for carryback 12**

BC MFTS tax credit to be applied to 2011 **6889**

BC MFTS tax credit to be applied to 2010 **6889**

BC MFTS tax credit to be applied to 2009 **6889**

Add lines 13, 14, and 15 (the total cannot be more than the amount from line 12). **16**

Line 12 minus line 16 **Balance of BC MFTS tax credit available to carry forward 17**

Certification

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

Signature

Canada Revenue Agency / **Agence des Revenus du Canada** / **Income Tax and Benefit Return** / **T1 GENERAL 2012**

Step 4 - Federal tax

Net federal tax: enter the amount from line 58 of Schedule 1 (attach Schedule 1, even if the result is "0") **420**

CPP contributions payable on self-employment and other earnings (attach Schedule 6) **421**

Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13) **422**

Social benefits repayment (amount from line 235) **423**

Provincial or territorial tax (attach Form 428, even if the result is "0") **424**

Add lines 420, 421, 422, and 423. This is your total payable. **435**

Total income tax deducted

Refundable Quebec abatement **437**

CPP overpayment (enter your excess contributions) **448**

Employment insurance overpayment (enter your excess contributions) **450**

Refundable medical expense supplement (use the federal worksheet) **452**

Working income tax benefit (WITB) (attach Schedule 6) **453**

Refund of investment tax credit (attach Form T2038(IND)) **454**

Part VII.2 trust tax credit (box 38 of all T3 slips) **456**

Employee and partner GST/HST rebate (attach Form GST370) **457**

Tax paid by instalments **476**

Provincial or territorial credits (attach Form 479 if it applies) **479**

Add lines 437 to 479. These are your total credits. **482**

Line 435 minus line 482 **484**

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.

Refrund **484** / Balance owing **485**

Attach to page 1 a cheque or money order payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mpayment). Your payment is due no later than April 30, 2013.

Direct deposit - Start or change (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed. Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax - To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

Notes: To deposit your CCTB payments (including certain related provincial or territorial payments) into the same account, also tick box 463. To deposit your UCCB payments into the same account, also tick box 491.

Branch number **460** / Institution number **461** / Account number **462** / CCTB **463** / UCCB **491**

Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2012 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**

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

I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income. **490**

Sign here: Name of preparer: Telephone: EPFILE number (if applicable) **489**

It is a serious offence to make a false return. Telephone: Date

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

EXHIBIT F: Claiming the Manitoba Mineral Exploration Tax Credit for Manitoba Residents Only

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

Identification: Y-A, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, AB, AC, AD, AE, AF, AG, AH, AI, AJ, AK, AL, AM, AN, AO, AP, AQ, AR, AS, AT, AU, AV, AW, AX, AY, AZ, BA, BB, BC, BD, BE, BF, BG, BH, BI, BJ, BK, BL, BM, BN, BO, BP, BQ, BR, BS, BT, BU, BV, BW, BX, BY, BZ, CA, CB, CC, CD, CE, CF, CG, CH, CI, CJ, CK, CL, CM, CN, CO, CP, CQ, CR, CS, CT, CU, CV, CW, CX, CY, CZ, DA, DB, DC, DD, DE, DF, DG, DH, DI, DJ, DK, DL, DM, DN, DO, DP, DQ, DR, DS, DT, DU, DV, DW, DX, DY, DZ, EA, EB, EC, ED, EE, EF, EG, EH, EI, EJ, EK, EL, EM, EN, EO, EP, EQ, ER, ES, ET, EU, EV, EW, EX, EY, EZ, FA, FB, FC, FD, FE, FF, FG, FH, FI, FJ, FK, FL, FM, FN, FO, FP, FQ, FR, FS, FT, FU, FV, FW, FX, FY, FZ, GA, GB, GC, GD, GE, GF, GG, GH, GI, GJ, GK, GL, GM, GN, GO, GP, GQ, GR, GS, GT, GU, GV, GW, GX, GY, GZ, HA, HB, HC, HD, HE, HF, HG, HH, HI, HJ, HK, HL, HM, HN, HO, HP, HQ, HR, HS, HT, HU, HV, HW, HX, HY, HZ, IA, IB, IC, ID, IE, IF, IG, IH, II, IJ, IK, IL, IM, IN, IO, IP, IQ, IR, IS, IT, IU, IV, IW, IX, IY, IZ, JA, JB, JC, JD, JE, JF, JG, JH, JI, JJ, JK, JL, JM, JN, JO, JP, JQ, JR, JS, JT, JU, JV, JW, JX, JY, JZ, KA, KB, KC, KD, KE, KF, KG, KH, KI, KJ, KK, KL, KM, KN, KO, KP, KQ, KR, KS, KT, KU, KV, KW, KX, KY, KZ, LA, LB, LC, LD, LE, LF, LG, LH, LI, LJ, LK, LL, LM, LN, LO, LP, LQ, LR, LS, LT, LU, LV, LW, LX, LY, LZ, MA, MB, MC, MD, ME, MF, MG, MH, MI, MJ, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NB, NC, ND, NE, NF, NG, NH, NI, NJ, NK, NL, NM, NN, NO, NP, NQ, NR, NS, NT, NU, NV, NW, NX, NY, NZ, OA, OB, OC, OD, OE, OF, OG, OH, OI, OJ, OK, OL, OM, ON, OO, OP, OQ, OR, OS, OT, OU, OV, OW, OX, OY, OZ, PA, PB, PC, PD, PE, PF, PG, PH, PI, PJ, PK, PL, PM, PN, PO, PP, PQ, PR, PS, PT, PU, PV, PW, PX, PY, PZ, QA, QB, QC, QD, QE, QF, QG, QH, QI, QJ, QK, QL, QM, QN, QO, QP, QQ, QR, QS, QT, QU, QV, QW, QX, QY, QZ, RA, RB, RC, RD, RE, RF, RG, RH, RI, RJ, RK, RL, RM, RN, RO, RP, RQ, RR, RS, RT, RU, RV, RW, RX, RY, RZ, SA, SB, SC, SD, SE, SF, SG, SH, SI, SJ, SK, SL, SM, SN, SO, SP, SQ, SR, SS, ST, SU, SV, SW, SX, SY, SZ, TA, TB, TC, TD, TE, TF, TG, TH, TI, TJ, TK, TL, TM, TN, TO, TP, TQ, TR, TS, TU, TV, TW, TX, TY, TZ, UA, UB, UC, UD, UE, UF, UG, UH, UI, UJ, UK, UL, UM, UN, UO, UP, UQ, UR, US, UT, UY, UZ, VA, VB, VC, VD, VE, VF, VG, VH, VI, VJ, VK, VL, VM, VN, VO, VP, VQ, VR, VS, VT, VU, VW, VX, VY, VZ, WA, WB, WC, WD, WE, WF, WG, WH, WI, WJ, WK, WL, WM, WN, WO, WP, WQ, WR, WS, WT, WU, WV, WW, WX, WY, WZ, XA, XB, XC, XD, XE, XF, XG, XH, XI, XJ, XK, XL, XM, XN, XO, XP, XQ, XR, XS, XT, XU, XV, XW, XX, XY, XZ, YA, YB, YC, YD, YE, YF, YG, YH, YI, YJ, YK, YL, YM, YN, YO, YP, YQ, YR, YS, YT, YU, YV, YW, YX, YY, YZ, ZA, ZB, ZC, ZD, ZE, ZF, ZG, ZH, ZI, ZJ, ZK, ZL, ZM, ZN, ZO, ZP, ZQ, ZR, ZS, ZT, ZU, ZV, ZW, ZX, ZY, ZZ.

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

Tax shelter information - Renseignements sur l'abri fiscal

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

Canadian and foreign net business income (loss) - Revenu net (perte nette) d'entreprises canadiennes et étrangères

Canadian and foreign investments and carrying charges - Investissements canadiens et étrangers et frais financiers

Other amounts and information - Montants et renseignements additionnels

Manitoba Tax MB428 T1 General - 2012

Step 1 - Basic personal, Age amount, Spouse or common-law partner, etc.

Step 2 - Manitoba tax on taxable income

Step 3 - Manitoba tax

Manitoba tax on taxable income

Manitoba tax on split income from Form T1206

Manitoba non-refundable tax credits from line 33

Manitoba dividend tax credit

Manitoba overseas employment tax credit

Manitoba minimum tax carryover

Manitoba additional tax for minimum tax purposes

Political contribution tax credit

Manitoba labour-sponsored funds tax credit from Slip T2C (MAN)

Manitoba non-refundable tax credit from Form T2036

Manitoba community enterprise development tax credit from Form T1256

Manitoba small business venture capital tax credit for individuals from Form T1256-1

Manitoba mineral exploration tax credit from Form T1241

Manitoba tuition fee income tax rebate from Form T1005

Manitoba Mineral Exploration Tax Credit

Part 1 - Manitoba mineral exploration tax credit for 2012

Unused Manitoba mineral exploration tax credit from your 2011 notice of assessment or notice of reassessment

Current year credit available

Total credit available

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).

Current-year claim

Carryback to previous years

The carry-back provisions allow you to apply unused credits against your Manitoba tax for the three previous years.

Certification

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

T1 GENERAL 2012 Income Tax and Benefit Return

Refund of balance owing

Net federal tax

Provincial or territorial tax

Total income tax deducted

Refund of balance owing

Balance owing

Direct deposit - Start or change

Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax

Ontario opportunities fund

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

EXHIBIT G: Claiming the Saskatchewan Mineral Exploration Tax Credit for Saskatchewan Residents Only

Government of Saskatchewan
SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT
 Form SK-METC Copy 1

Company Name: _____

Business Number: _____ SITIN / TIN Number: _____ Effective Date of Renunciation: _____

Individual Investor

Name: _____ Social Insurance No.: _____
 Address: _____
 City: _____
 Province: _____ Postal Code: _____

Total Investment in Eligible FTS or FTW: _____
 Tax Credit Issued (Max 10% of above): _____

Partnership Investor

Partnership Number: _____
 Contact Person: _____ Phone Number: _____

Total Investment in Eligible FTS or FTW: _____
 Tax Credit Issued (Max 10% of above): _____
 Share in Partnership: _____ %

File copy #1 with your tax return, retain copy #2 for your records.
 For T1 tax return purposes, total all SK-METC slips for this Tax Year and enter the result on Line 72 for SK428
 Questions to: Saskatchewan Energy and Resources at (306) 787-1581

----- Detach along line -----

Government of Saskatchewan
SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT
 Form SK-METC Copy 2

Company Name: _____

Business Number: _____ SITIN / TIN Number: _____ Effective Date of Renunciation: _____

Individual Investor

Name: _____ Social Insurance No.: _____
 Address: _____
 City: _____
 Province: _____ Postal Code: _____

Total Investment in Eligible FTS or FTW: _____
 Tax Credit Issued (Max 10% of above): _____
 Share in Partnership: _____ %

File copy #1 with your tax return, retain copy #2 for your records.
 For T1 tax return purposes, total all SK-METC slips for this Tax Year and enter the result on Line 72 for SK428
 Questions to: Saskatchewan Energy and Resources at (306) 787-1581

Government of Saskatchewan
Saskatchewan Tax
 SK428
 T1 General - 2012

Complete this form

Step 3 - Saskatchewan tax (continued)

Enter the amount from line 65 on the previous page. **66**

Saskatchewan employee's tools tax credit

Enter your one-time trade entry credit from Part 3 of Form T1284. **6356** +67

Unused one-time trade entry credit from your 2011 notice of assessment or notice of reassessment. **68**

Enter your annual maintenance credit from Part 4 of Form T1284. **6357** +69

Add lines 68 and 69. **70**

Enter the amount from line 67 or line 70, whichever applies. **71**

Line 66 minus line 71 (if negative, enter "0"). **72**

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC. **6360** +73

Unused Saskatchewan mineral exploration tax credit from your 2011 notice of assessment or notice of reassessment. **74**

Add lines 73 and 74. **75**

Line 72 minus line 75 (if negative, enter "0"). **76**

Saskatchewan graduate tuition tax credit

Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program. **6361** +77

Line 76 minus line 77. **78**

Enter the result on line 428 of your return. **Saskatchewan tax = 78**

Request for carryback of unused mineral exploration tax credit

Amount from line 75 **79**

Amount from line 76 **80**

Line 79 minus line 80 (if negative, enter "0") **81**

Enter on line 62 any part of the amount from line 81 you want to carry back to 2011 to reduce your Saskatchewan tax. Enter on line 83 the amount you want to carry back to 2010 and, on line 84, any amount you want to carry back to 2009.

Enter the amount you want to carry back to 2011. **6362** +82

Enter the amount you want to carry back to 2010. **6363** +83

Enter the amount you want to carry back to 2009. **6364** +84

Line 5821 - Details of dependent children born in 1994 or later

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

Canada Revenue Agency
 Revenu du Québec
T1 GENERAL 2012

Complete all the sections that apply to you. For more information, see the guide.

Identific

Refund or balance owing

Net federal tax, enter the amount from line 58 of Schedule 1 (attach Schedule 1, even if the result is "0") **420**

CPP contributions payable on self-employment and other earnings (attach Schedule 5) **421**

Employment insurance premiums payable on self-employment and other eligible earnings (attach 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** =

Mailing address: _____

PD box: _____

City: _____

Province: _____

Total income tax deducted **437** +

Refundable Quebec abatement **440** +

CPP overpayment (enter your excess contributions) **448** +

Employment insurance overpayment (enter your excess contributions) **450** +

Refundable medical expense supplement (use the federal worksheet) **452** +

Working income tax benefit (WITB) (attach Schedule 6) **453** +

Refund of investment tax credit (attach Form T2038(IND)) **454** +

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

Employee and partner GST/HST rebate (attach Form GST370) **457** +

Tax paid by instalments **479** +

Provincial or territorial credits (attach Form 479 if it applies) **479** +

Add lines 437 to 479. These are your total credits. **482** =

Line 435 minus line 482. This is your refund or balance owing. **484**

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

Amount enclosed **486** =

Attach to page 1 a cheque or money order payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2013.

Direct deposit - Start or change (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed. Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax - To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

Notes: To deposit your CCTB payments (including certain related provincial or territorial payments) into the same account, also tick box 463. To deposit your UCCB payments into the same account, also tick box 491.

Branch number: _____ Institution number: _____ Account number: _____ CCTB: UCCB:

460 (5 digits) 461 (3 digits) 462 (maximum 12 digits) 463 491

Goods and services tax (GST) / Tax on goods and services (TGS) Are you applying for a refund? **490**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2012 refund to the Ontario opportunities fund. Please see the provincial pages for details.

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, complete, and fully discloses all my income. **490** If a fee was charged for preparing this return, complete the following:

Sign here: _____ Name of preparer: _____
 Telephone: _____ Telephone: _____
 Date: _____ Date: _____
 EFILE number (if applicable) **489**

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

EXHIBIT H.1: Business Income (Loss), Interest and Capital Gains (Losses) from a Partnership for Québec Residents Only

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

Formule officielle - Revenu Québec

11AX Z2 49496588

REVENU QUÉBEC **INCOME TAX RETURN** **2012**

TP-1-D-V (2012-12) Page 2

Total income

Inform (see page 12)

Use blue or black ink

Last name: [] First name: []

1. CPP contribution: 96
 2. Reasonable earnings (CEP): 98
 3. QPP premium, RL-1 slip, box H: 97
 4. Commissions received, RL-1 slip, box M: 100

5. Employment income, RL-1 slip, box A: 101
 6. Other employment income: 102
 7. Pension, insurance benefits, RL-6 slip, box A: 103
 8. Employment insurance benefits, RL-2 slip: 104
 9. Old Age Security pension, RL-10 slip: 105
 10. QPP or CPP benefits, RL-2 slip, box C: 106
 11. Dividends from taxable Canadian corporations: 107
 12. Interest and other investment income: 108
 13. Rental income: 109
 14. Taxable capital gains: 110
 15. Social assistance payments: 111
 16. Income replacement indemnities: 112
 17. Other income: 113

Net income

18. Total income: 1199
 19. Deductions: 254
 20. Net income: 945

REVENU QUÉBEC **Business Income**

TP-1, D, L, V (2012-12) Schedule L

Net business income

Enter your net business income on lines 22 through 26 (except income covered by lines 28 and 29).

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
	16	26

27. Net business income: 34

28. Insurable earnings (QPP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (line 8 of form LM-53-V): 40

T2L2 Z2 84507650

REVENU QUÉBEC **Capital Gains and Losses**

TP-1, D, G, V (2012-12) Schedule G

Capital gains and losses

29. Capital gains (or losses) before reserves: 30
 30. Capital gains (or losses) after reserves: 31

A. Capital gains and losses from resource property

32. Capital gains (or losses) from resource property: 40
 33. Capital gains (or losses) from a partnership: 41
 34. Total capital gains (or losses) from resource property: 42

B. Qualified farm property, qualified fishing property or qualified small business corporation shares

35. Capital gains (or losses) from qualified farm property: 43
 36. Capital gains (or losses) from qualified fishing property: 44
 37. Capital gains (or losses) from qualified small business corporation shares: 45

C. Taxable capital gains (or net capital loss)

38. Taxable capital gains (or net capital loss): 46

T2G2 Z2 84507150

EXHIBIT H.2: Reporting Dividends from a Partnership for Québec Residents Only

RELEVÉ 15 Montants attribués aux membres d'une société de personnes (RL-15 (2012-10))

Date de l'émission de l'avis: 2012-01-01

1. Informations générales de la société de personnes

2. Informations relatives aux membres de la société de personnes

3. Informations relatives aux dividendes

4. Informations relatives aux actions

5. Informations relatives aux cotisations

6. Informations relatives aux déductions

7. Informations relatives aux crédits d'impôt

8. Informations relatives aux autres montants

9. Informations relatives aux autres déductions

10. Informations relatives aux autres crédits d'impôt

11. Informations relatives aux autres montants

12. Informations relatives aux autres déductions

13. Informations relatives aux autres crédits d'impôt

14. Informations relatives aux autres montants

15. Informations relatives aux autres déductions

16. Informations relatives aux autres crédits d'impôt

17. Informations relatives aux autres montants

18. Informations relatives aux autres déductions

19. Informations relatives aux autres crédits d'impôt

20. Informations relatives aux autres montants

21. Informations relatives aux autres déductions

22. Informations relatives aux autres crédits d'impôt

23. Informations relatives aux autres montants

24. Informations relatives aux autres déductions

25. Informations relatives aux autres crédits d'impôt

26. Informations relatives aux autres montants

27. Informations relatives aux autres déductions

28. Informations relatives aux autres crédits d'impôt

29. Informations relatives aux autres montants

30. Informations relatives aux autres déductions

31. Informations relatives aux autres crédits d'impôt

32. Informations relatives aux autres montants

33. Informations relatives aux autres déductions

34. Informations relatives aux autres crédits d'impôt

35. Informations relatives aux autres montants

36. Informations relatives aux autres déductions

37. Informations relatives aux autres crédits d'impôt

38. Informations relatives aux autres montants

39. Informations relatives aux autres déductions

40. Informations relatives aux autres crédits d'impôt

41. Informations relatives aux autres montants

42. Informations relatives aux autres déductions

43. Informations relatives aux autres crédits d'impôt

44. Informations relatives aux autres montants

45. Informations relatives aux autres déductions

46. Informations relatives aux autres crédits d'impôt

47. Informations relatives aux autres montants

48. Informations relatives aux autres déductions

49. Informations relatives aux autres crédits d'impôt

50. Informations relatives aux autres montants

51. Informations relatives aux autres déductions

52. Informations relatives aux autres crédits d'impôt

53. Informations relatives aux autres montants

54. Informations relatives aux autres déductions

55. Informations relatives aux autres crédits d'impôt

56. Informations relatives aux autres montants

57. Informations relatives aux autres déductions

58. Informations relatives aux autres crédits d'impôt

59. Informations relatives aux autres montants

60. Informations relatives aux autres déductions

61. Informations relatives aux autres crédits d'impôt

62. Informations relatives aux autres montants

63. Informations relatives aux autres déductions

64. Informations relatives aux autres crédits d'impôt

65. Informations relatives aux autres montants

66. Informations relatives aux autres déductions

67. Informations relatives aux autres crédits d'impôt

68. Informations relatives aux autres montants

69. Informations relatives aux autres déductions

70. Informations relatives aux autres crédits d'impôt

71. Informations relatives aux autres montants

72. Informations relatives aux autres déductions

73. Informations relatives aux autres crédits d'impôt

74. Informations relatives aux autres montants

75. Informations relatives aux autres déductions

76. Informations relatives aux autres crédits d'impôt

77. Informations relatives aux autres montants

78. Informations relatives aux autres déductions

79. Informations relatives aux autres crédits d'impôt

80. Informations relatives aux autres montants

81. Informations relatives aux autres déductions

82. Informations relatives aux autres crédits d'impôt

83. Informations relatives aux autres montants

84. Informations relatives aux autres déductions

85. Informations relatives aux autres crédits d'impôt

86. Informations relatives aux autres montants

87. Informations relatives aux autres déductions

88. Informations relatives aux autres crédits d'impôt

89. Informations relatives aux autres montants

90. Informations relatives aux autres déductions

91. Informations relatives aux autres crédits d'impôt

92. Informations relatives aux autres montants

93. Informations relatives aux autres déductions

94. Informations relatives aux autres crédits d'impôt

95. Informations relatives aux autres montants

96. Informations relatives aux autres déductions

97. Informations relatives aux autres crédits d'impôt

98. Informations relatives aux autres montants

99. Informations relatives aux autres déductions

100. Informations relatives aux autres crédits d'impôt

REVENU QUÉBEC INCOME TAX RETURN 2012

TP-1-D-V (2012-12) Page 2

Total income

Pay close attention to the lines preceded by an arrow →

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

Use blue or black ink

1	CPP contribution	96	QPP contribution, RL-7 slip box G	96
2	Personal earnings (CPP)	96	Personal salary or wages (QPP), RL-7 slip box G	96
3	RRSP premiums, RL-1 slip box H	97	Taxable benefit, included on line 101 below, on which no QPP contribution was withheld	102
4	Employment income, RL-4 slip box A	101		
5	Other employment income (you received an RL-22 slip (Work chart 105))	105		
6	Parental insurance benefits, RL-9 slip box A	110		
7	Employment insurance benefits, RL-6 slip box A	114		
8	Old Age Security pension, T24(OAS) slip	119		
9	QPP or CPP benefits, RL-2 slip box C	122		
10	Payments from a pension plan, an RRSP, a RRR or a DRP/RRS annuities	123		
11	Retirement income transferred by your spouse (see the guide)	123		
12	Dividends from taxable Canadian corporations	128		
13	Interest and other investment income	139		
14	Rental income. Attach form TP-128-V or your financial statements.	136		
15	Taxable capital gains (see the guide). Complete Schedule G.	142		
16	Social assistance payments, RL-5 slip box A, and similar financial assistance, RL-5 slip box B	147		
17	Income replacement indemnities and net federal supplements	148		
18	Other income (see the guide)	154		
19	Business income. Complete Schedule L.	164		
20	Add lines 101 and 105 through 164.	199		

Net income

→ Deduction for workers (see the guide)

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

Employment expenses and deductions

RRSP deduction

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

Recipient's social insurance number

Moving expenses. Complete form TP-348-V.

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

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 amounts contributed to the QPP and the QRP 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.

Net income

Report taxable (not actual) amount of dividends disclosed on RL-15.

REVENU QUÉBEC INCOME TAX RETURN 2012

TP-1-D-V (2012-12) Page 3

Attach your documents here.

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

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)

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 (maximum \$9,832.50). 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.

Union, professional or other dues

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

Expenses for medical services not available in your area

Medical expenses. Complete Schedule B.

Tuition or examination fees. Complete Schedule I.

Interest paid on a student loan. Complete Schedule M.

Tuition or examination fees transferred by a child (see the guide)

Add lines 359 through 387.

Multiply line 388 by 20%.

Tax credit for volunteer firefighters (see the guide)

Tax credit for workers 65 or older (see the guide)

Tax credit for recent graduates working in remote resource regions. Complete form TP-776, 1-ND-V.

Donations and gifts (see the guide)

Enter the amount from line 393 or 200, whichever is less.

Subtract line 394 from line 393.

Add lines 389, 390, 391, 392, 395 and 397.

Carry the result to line 406.

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 instead the amount from line 413 of Schedule E. 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 Québec political parties (Work chart 414)

Dividend tax credit

Tax credit for the acquisition of capital regional et coopératif Desjardins shares, RL-26 slip box B

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.

EXHIBIT I: Claiming Canadian Exploration Expenses and Canadian Development Expenses for Québec Residents Only

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

RELEVÉ 15 (2012-10)

Abri fiscal

Actions accréditives

Crédit d'impôt

RELEVÉ 15 (2012-10)

11AZ ZZ 49496588

Revenu Québec

REVENU QUÉBEC INCOME TAX RETURN 2012

TP-1-D-V (2012-12) Page 2

Total income

Pay close attention to the lines preceded by an arrow →

Inform (see page 12) Use blue or black ink

1 Last name: [] First name: []

2 Social Security number: []

3 Date of birth: []

4 Sex: []

5 Apartment number: []

6 City: []

7 Postal code: []

8 Social Security number of spouse: []

9 Your spouse's name: []

10 Rental income: []

11 Taxable capital gains: []

12 Support payments received: []

13 Other income: []

14 Business income: []

15 Total income: []

Net income

16 Deduction for workers: []

17 Registered pension plan (RPP) deduction: []

18 Employment expenses and deductions: []

19 RRSPP deduction: []

20 Support payments made: []

21 Recipient's social insurance number: []

22 Moving expenses: []

23 Carrying charges and interest expenses: []

24 Business investment loss: []

25 Total losses: []

26 Deduction for residents of designated remote areas: []

27 Deduction for exploration and development expenses: []

28 Deduction for amounts contributed to the QPP and the QPP on income from self-employment: []

29 Other deductions: []

30 Carry-over of the adjustment of investment expenses: []

31 Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions: []

32 Add lines 256 and 260. Net income: []

EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses and Canadian Development Expenses

NAME: _____

SIN: _____

	Balance Beginning of Year ¹	Additions	Deductions					Balance before claim	Rate	Claim	Balance End of Year ²
			Recover Proceeds	Proceeds of Disposition	Government Assistance	Quebec Exploration Expenses	Other				
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K
Cumulative CEE									100%		
Cumulative CDE									30%		
Total											

¹ See prior year tax return for carryforward balances.
² Carryforward to next year's tax return.

EXHIBIT J: Claiming Québec Exploration Expense for Québec Residents Only

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

RE-15 (2012-10)

Date de l'émission de l'avis de taxation: 2012

Numéro d'identification de l'État fiscal: 123456789

Abri fiscal: []

Actions accréditées: []

Credit d'impôt: []

RELEVÉ 15

11AX ZZ 49496588

Relevé officiel - Revenu Québec

REVENU QUÉBEC INCOME TAX RETURN 2012

TP-1-D-V (2012-12) Page 2

Total income

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

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

Employment income, RL-1 slip, box A: 100

Other employment income (see the guide): 105

Parental insurance benefits, RL-6 slip, box A: 107

Employment insurance benefits, RL-2 slip: 108

Old Age Security pension, T24(OAS) slip: 114

QPP or CPP benefits, RL-2 slip, box C: 119

Payments from a pension plan, an RRSP, a RRRP or a QPSP, or annuities: 122

Retirement income transferred by your spouse (see the guide): 123

Dividends from taxable Canadian corporations: 126

Interest and other investment income: 128

Rental income. Attach form TP-128-V or your financial statements: 136

Net income: 136

Taxable capital gains (see the guide). Complete Schedule G: 147

Support payments received (taxable amount): 148

Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B: 148

Income replacement indemnities and net federal supplements: 154

Other income (see the guide): 154

Business income. Complete Schedule L: 154

Net income: 154

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 deduction: 212

Support payments (non-deductible amount). See the guide: 214

Recipient's social insurance number: 224

Moving expenses. Complete form TP-348-V: 225

Carrying charges and interest expenses (see lines 225 through 230 in the guide): 231

Business investment loss. Complete form TP-232.1-V: 234

Total losses: 234

Allowable loss: 241

Deduction for residents of designated remote areas. Complete form TP-350.1-V: 241

Deduction for exploration and development expenses: 241

Deduction for amounts contributed to the QPP and the QPP on income from self-employment: 241

Other deductions (see the guide): 241

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

Total deductions: 254

Net income: 275

T202 ZZ 84504850

REVENU QUÉBEC INCOME TAX RETURN 2012

TP-1-D-V (2012-12) Page 3

Taxable income

Amount from line 275: 275

Adjustment of deductions (see the guide): 276

Investment Child Care Benefit and income from a registered disability savings plan (see the guide): 277

Amount from line 277: 277

Deductions for strategic investments (see the guide): 287

Non-capital losses from other years: 289

Net capital losses from other years (see lines 276 and 290 in the guide): 290

Capital gains deduction (see the guide): 292

Deduction for an Indian: 293

Deductions for certain income (see the guide): 295

Miscellaneous deductions (see the guide): 297

Total deductions: 298

Taxable income: 299

Non-refundable tax credits

Basic personal amount: 350

Adjustment for income replacement indemnities (maximum \$9,832.50). See the guide: 350

Subtract line 358 from line 350: 358

Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B: 367

Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A: 367

Union, professional or other dues: 373

Amount for a severe and prolonged impairment in mental or physical functions (see the guide): 376

Expenses for medical services not available in your area: 378

Medical expenses. Complete Schedule B: 381

Tuition or examination fees. Complete Schedule T: 384

Interest paid on a student loan. Complete Schedule M: 385

Tuition or examination fees transferred by a child (see the guide): 387

20% tax credit for volunteer firefighters (see the guide): 389

Tax credit for workers 65 or older (see the guide): 391

Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1, ND-V: 392

Donations and gifts. See the guide: 393

Enter the amount from line 393 or \$200, whichever is less: 395

Subtract line 394 from line 393: 396

Non-refundable tax credits: 399

Income tax and contributions

Income tax on taxable income: 403

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

Non-refundable tax credits (line 399): 404

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

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

Tax credit for contributions to authorized Québec political parties (Work chart 414): 414

Dividend tax credit: 415

Tax credit for the acquisition of Capital régional et coopératif Desjardins shares, RL-26 slip, box B: 422

Tax credit for a labour-sponsored fund (see the guide): 424

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

Credits transferred from one spouse to the other (see the guide): 431

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: 432

T203 ZZ 84504851

EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses and Canadian Development Expenses

NAME: _____

SIN: _____

	Balance Beginning of Year ¹	Additions	Deductions					Balance Before Claim	Rate	Claim	Balance End of Year ²
			Recover Proceeds	Proceeds of Disposition	Government Assistance	Quebec Exploration Expenses	Other				
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K
Cumulative CEE									100%		
Cumulative CDE									30%		
									Total		

¹ See prior year tax return for carryforward balances.

² Carryforward to next year's tax return.

EXHIBIT L: Capital Gains Deduction on Resource Property

REVENU QUÉBEC 15 Montants attribués aux membres d'une société de personnes

RE-15 (2012-10)

Abri fiscal

Actions accréditives

Credit d'impôt

REVENU QUÉBEC

11AX Z2 49496588

Relevé officiel - Revenu Québec

REVENU QUÉBEC Capital Gains Deduction on Resource Property

TP-726.20.2-V (2012-12) 2 of 3

1 Identify

2 Eligible

3 Capital gains deductions claimed for previous years

4 Capital gains deduction on resource property

5 Capital gains deduction on resource property

TP-726.20.2-V (2012-12) 3 of 3

REVENU QUÉBEC INCOME TAX RETURN 2012

TP-1-D-V (2012-12) Page 2

Total income

Net income

T202 Z2 84504850

REVENU QUÉBEC INCOME TAX RETURN 2012

TP-1-A-V (2012-12) Page 3

Taxable income

Non-refundable tax credits

Income tax and contributions

T203 Z2 84504851

EXHIBIT M: Adjustment of Investment Expenses

REVENU QUÉBEC Business Income TP-1, D.L.-V (2012-12) Schedule

Net business income
Enter your net business income on lines 22 through 26 (except 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)	Gross income	Net income
Farming	12	22
Fishing	13	23
Profession	14	24
Work remunerated on a commission basis	15	25
	16	26
Add lines 22 through 26		27

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 = 28

Income from a partnership of which you were a specified member = 29

Add lines 27 through 29

Carry the result to line 164 of your return.

Net business income = 34

Insurable earnings (QPP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (line 8 of form LM-53-V) = 40

Enclose a copy of this schedule with your return.

T2L2 ZZ 84507650

REVENU QUÉBEC Adjustment of Investment Expenses TP-1, D.N.-V (2012-12) Schedule

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 (used to earn property income) (line 250 in the guide)
Add lines 10 through 16 = 18

B. Investment income
Dividends from taxable Canadian corporations (line 128 of your return)
Interest and other investment income (line 130 of your return)
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-2 slip, box 7)
Recovery of resource deductions (see line 154, point 11, in the guide) multiplied by 50%
Ordinary annuities, RL-2 slip, box 8, if "RO" appears in the "Providence 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 = 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 489 and 490 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 = 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.
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 amount of the adjustment of investment expenses (see line 252 in the guide)
Amount from line 40 above = 70
Amount from line 64 above = 74
Add lines 70 through 74 = 76
Amount from line 252 of the 2012 return = 78
Subtract line 199 of line 26 = 80
Amount that can be carried forward = 80

Enclose a copy of this schedule with your return.
T2N1 ZZ 84507849

If none of the property you disposed of entitles you to the capital gains deduction, enter the amount from line 139 of your return here.

REVENU QUÉBEC INCOME TAX RETURN 2012 TP-1, D.-V (2012-12) Page 2

Total income
Pay close attention to the lines preceded by an arrow →

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

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

CPP contribution	96	QPP contribution, RL-1 slip, box 9	98
Responsible earnings (CPP)	96	Responsible salary or wages (QPP), RL-1 slip, box G	98
QPP premium, RL-1 slip, box H	97	Taxable benefit, included on line 101 below, on which no QPP contribution was withheld	100
Commissions received, RL-1 slip, box M	100		

Employment income, RL-1 slip, box A

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

Other employment income (see the guide)

Parental insurance benefits, RL-6 slip, box A

Employment insurance benefits, RL-3 slip

Old Age Security pension, FEAO/AS slip

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

Payments from a pension plan, an RRSP, a RRIF or a DPSF, or annuities

Retirement income transferred by your spouse (see the guide)

Dividends from taxable Canadian corporations

Actual amount of eligible dividends = 166

Actual amount of ordinary dividends = 167

Taxable amount = 128

Interest and other investment income = 130

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

Gross income = 168

Net income = 136

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

Support payments received (taxable amount) = 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

Business income, Complete Schedule L

Add lines 101 and 105 through 164. **Total income** = 99

Net income
Deduction for workers (see the guide)
Registered pension plan (RPP) deduction, RL-1 slip, box D = 201

Employment expenses and deductions = 207

RSP deduction = 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 = 237

Deduction for residents of designated remote areas. Complete form TP-350.1-V = 241

Deduction for exploration and development expenses = 248

Deduction for amounts contributed to the QPP and the QPP on income from self-employment = 249

Other deductions (see the guide) = 254

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

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

Subtract line 254 from line 99. **Net income** = 275

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

Add lines 256 and 260 = 276

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

T202 ZZ 84504850

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