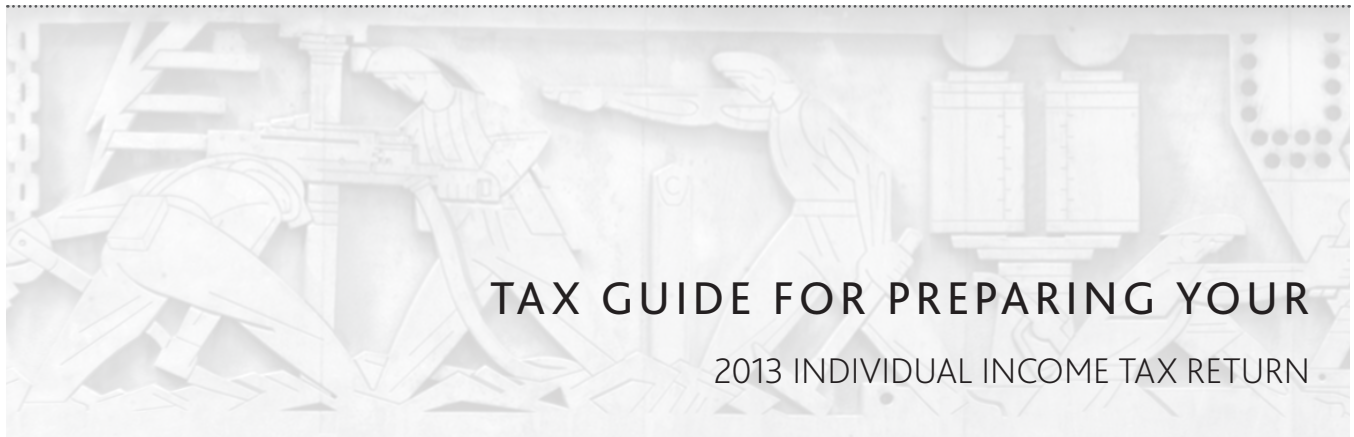


CMP 2012 RESOURCE LIMITED PARTNERSHIP
CMP 2013 RESOURCE LIMITED PARTNERSHIP
CANADA DOMINION RESOURCES 2012 LIMITED PARTNERSHIP



Dear Limited Partners,

Enclosed you will find tax information relating to Forms T5013 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 2013 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 T5013/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 2013 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,

GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

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For Ontario Residents Only

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Filing Instructions for Form RL-15

For Québec Residents Only

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FILING INSTRUCTIONS FOR FORM T5013

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

Box 104

Limited partnership business income (loss) (Refer to Exhibit A.1)

This amount represents your share of partnership income (loss) for 2013.

This amount should be reported on line 122, page 2 of your 2013 T1 General Income Tax and Benefit Return.

Boxes 105 and 106

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 partnerships'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 2013 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 108

Limited partnership loss available for carry forward

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

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

Box 128

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

This amount represents your share of partnership interest income for 2013.

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 2013 T1 General Income Tax and Benefit Return.

Box 129

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 2013.

The taxable amount of non-eligible dividends from Box 130 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 2013 T1 General Income Tax and Benefit Return.

The federal dividend tax credit amount from Box 131 should be reported on line 425 of Schedule 1. The total amount on line 65 of Schedule 1 should be reported on line 420, page 4 of your 2013 T1 General Income Tax and Benefit Return.

Box 132

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 2013.

The taxable amount of eligible dividends from Box 133 should be reported in Part I, "Taxable amount of eligible dividends" 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 2013 T1 General Income Tax and Benefit Return.

The federal dividend tax credit amount from Box 134 should be reported on line 425 of Schedule 1. The total amount on line 65 of Schedule 1 should be reported on line 420, page 4 of your 2013 T1 General Income Tax and Benefit Return.

Filing Instructions for Form T5013 continued

Box 151

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

This amount represents your share of partnership capital gains (losses) for 2013.

This amount should be reported on line 174, "T5, T5013, 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 2013 T1 General Income Tax and Benefit Return.

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

Box 190

Renounced Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for 2013.

This amount should be reported in Form T1229 – Statement of Resource Expenses and Depletion Allowance for calculating the maximum CEE deduction available in 2013 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 2013 Form T1229. A carry forward would arise if you had any undeducted CEE from previous years.
- (ii) Report the amount from Box 190 of the T5013 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 2013 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 2014 taxation year.
Note: Any unused balance of the CEE pool at the end of the year can be carried forward indefinitely.
- (ix) Report Area II, Box B to Area III. The total amount in Area III should be reported on line 224, page 3 of your 2013 T1 General Income Tax and Benefit Return.

Box 191

Renounced Canadian development expenses

This amount represents your share of Canadian development expenses for 2013.

This amount should be reported in Form T1229 – Statement of Resource Expenses and Depletion Allowance for calculating the maximum CDE deduction available in 2013 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 2013 Form T1229. A carry forward would arise if you had any undeducted CDE from previous years.
- (ii) Report the amount from Box 191 of the T5013 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 2013 T1 General Income Tax and Benefit Return.
- (v) Calculate Box (4) by multiplying Box A by 30%.

FILING INSTRUCTIONS FOR FORM T5013 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 2014 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 2013 T1 General Income Tax and Benefit Return.

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

Box 194

Expenses qualifying for Investment Tax Credit (ITC)

This amount represents the renounced Canadian exploration expenses that qualify for the Investment Tax Credit in 2013.

This amount should be reported on Form T1229 – Statement of Resource Expenses and T2038 – Investment Tax Credit (Individuals) for calculating the investment tax credit available in 2013 to reduce your federal tax payable for the year, for a previous year, or for a future year.

- (i) Report the amount from Box 194 on the T5013 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 B of Form T2038.
- (iv) Calculate line B in Part B of Form T2038 by multiplying line 6717 by 15%. Report the amount from Line E of Part B, which is the sum of lines B, C, and D of Part B, to 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 F of Form T2038.
- (viii) Calculate line G by subtracting any Federal political contribution tax credits and labour-sponsored funds tax credits from Federal tax.
- (ix) Report the lesser of line F or line G 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 2014 tax return.
Note: Any unused balance at the end of the year can be carried back 3 years and carried forward 20 years.
- (xi) Report line 65 of Schedule 1 on line 420, page 4 of your 2013 T1 General Income Tax and Benefit Return.

FILING INSTRUCTIONS FOR FORM T5013 continued

For Ontario Residents Only

D. Claiming the Ontario Flow-Through Share Tax Credit (Refer to Exhibit D) – Ontario Residents Only

Box 200**Expenses qualifying for Ontario tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the Ontario Focused Flow-Through Share Tax Credit for 2013.

This amount should be reported on Form T1221 – Ontario Focused Flow-Through Share Resource Expenses (Individuals) for 2013 and subsequent years for calculating the total qualifying resource expenses available in 2013.

- (i) Report the amount from Box 200 on the T5013 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 2013 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 197**Expenses qualifying for British Columbia tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the BC Mining Flow-Through Share Tax Credit for 2013.

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 2013.

- (i) Report the amount from Box 197 on the T5013 slip on line 1, Part 1 of Form T1231.
- (ii) Calculate line 3 of Form T1231 by multiplying line 1 by 20%.
- (iii) Complete Part 2, BC MFTS tax credit claim for 2013 and report your BC MFTS tax credit claim on line 9 of Form T1231.
- (iv) Complete Part 3, “Carryback and amounts available for carryforward” 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 2013 T1 General Income Tax and Benefit Return.

FILING INSTRUCTIONS FOR FORM T5013 continued

For Manitoba Residents Only

F. Claiming the Manitoba Mineral Exploration Tax Credit (Refer to Exhibit F) – Manitoba Residents Only

Box 199**Expenses qualifying for Manitoba tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the Manitoba Mineral Exploration Tax Credit for 2013.

This amount should be reported on Form T1241 – Manitoba Mineral Exploration Tax Credit for calculating the Manitoba mining exploration tax credit available in 2013.

- (i) Report the amount from Box 199 of the T5013 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 2013 and report your Manitoba mineral exploration tax credit claim for the current year on line 8 of Form T1241.
- (iv) Complete Part 2, “Unused credit available” 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 2013 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 198**Expenses qualifying for Saskatchewan tax credit**

This amount represents the renounced Canadian exploration expenses that qualify for the Saskatchewan Mineral Exploration Tax Credit for 2013.

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 2013.

- (i) Report the amount of tax credit from Form SK-METC on line 72 of Form SK428 – Saskatchewan Tax.
- (ii) Report the amount from line 77 of Form SK428 on line 428, page 4 of your 2013 T1 General Income Tax and Benefit Return.

FILING INSTRUCTIONS FOR FORM RL-15

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 2013.

This amount should be reported on line 29, "Income from a partnership of which you were a specified member" of Schedule L. The total net business income on line 34 of Schedule L should be reported on line 164, page 2 of your 2013 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 2013 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 2013. 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 2013 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 2013 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 2013. This amount should be reported on line 130, page 2 of your 2013 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 2013 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 2013 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 2013 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 2013 gross income of the partnership. You are not required to report this amount in your 2013 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 2013 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.

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 2013 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 2013 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 2013 deemed limited-recourse amount of the partnership.

You are not required to report this amount in your 2013 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 2013.

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 2014 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 2013 Québec Income Tax Return.
- (viii) Report an amount equal to 50% of the deduction claimed at line 241 on line 14 of Schedule N.

Box 61

Canadian development expenses

This amount represents your share of Canadian development expenses for 2013.

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).
- (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 2014 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 2013 Québec Income Tax Return.
- (vii) Report an amount equal to 50% of the deduction claimed at line 241 on line 14 of Schedule N.

FILING INSTRUCTIONS FOR FORM RL-15 continued

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

Box 62

Québec exploration expenses

This amount represents your share of Québec exploration expenses for 2013.

This amount should be reported on line 250, "Other deductions", page 2 of your 2013 Québec Income Tax Return. Also, enter code "09" on line 249, page 2 of your 2013 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 2013.

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 2013 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

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

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

Box - Case	Code	Amount - Montant	Box - Case	Code	Amount - Montant
104			105		
106			108		
128			151		

Partners' share (%) of partnership
 Part de l'associé (%) dans la société de personnes

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

Box - Case	Code	Amount - Montant	Box - Case	Code	Amount - Montant
104			105		
106			108		
128			151		

T1 GENERAL 2013 Income Tax and Benefit Return

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
Wage loss replacement contributions (see line 101 in the guide)	103
Other employment income	104 +
Old age security pension (box 18 of the T4A(OAS) slip)	113
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	115 +
Offshore pensions and superannuation	116 +
Elective spousal pension amount (attach Form T1032)	117 +
Universal child care benefit (UCCB)	118
UCCB amount designated spouse-dependent	119 +
Employment insurance and other benefits (box 14 of the T4E slip)	120 +
Taxable amount of dividends (eligible and other flow-through taxable Canadian corporations (attach Schedule 4))	121 +
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations (attach Schedule 4)	122 +
Interest and other investment income (attach Schedule 4)	123 +
Net partnership income: limited or non-active partners only	124 +
Registered disability savings plan income	125 +
Rental income	Gross 160
Net	126 +
Taxable capital gains (attach Schedule 3)	127 +
Support payments received	Total 156
RRSP income (from all T4RSP slips)	Taxable amount 129 +
Other income	Specify: 130 +
Self-employment income	Gross 162
Business income	Net 135 +
Professional income	Gross 164
Commission income	Gross 166
Farming income	Gross 168
Fishing income	Gross 170
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 =

T1-2013 Capital Gains (or Losses) in 2013
 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.**

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

Number	Name of corp. and class of shares	Total	Gain (or loss)
06		106	107

2. Qualified farm property and qualified fishing property

Address or legal description	Prov./Terr.	Total	Gain (or loss)
		09	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, T4PS, and T3 information slips on line 174 or line 176.)

Number	Name of fund/corp. and class of shares	Total	Gain (or loss)
31		31	163 +

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.	Total	Gain (or loss)
		36	168 +

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

Face value	Maturity Date	Name of issuer	Total	Gain (or loss)
			51	153 +

6. Other mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.	Total	Gain (or loss)
		54	158 +

7. Personal-use property (full description)

Gain only	158 +
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8. Listed personal property (LPP) (full description)

Gain only	158 +
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Total of all gains (or losses) in column 5 before reserves: 161

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657) 173

T5, T5013, and T4PS information slips - Capital gains (or losses) 174 +

T3 information slips - Capital gains (or losses) 176 +

Capital loss from a reduction in your business investment loss 178

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 2013: 198

T1-2013 Statement of Investment Income
 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.**

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

Taxable amount of dividends other than eligible dividends (specify):	1
	2
Add lines 1 to 3, and enter this amount on line 180 of your return.	180 =
Taxable amount of eligible dividends (specify):	5
	6
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =

II - Interest and other investment income

Specify:

Income from foreign sources (specify):	+
Enter this amount on line 121 of your return.	121 =

III - Carrying charges and interest expenses

Carrying charges (specify):	+
Interest expenses (specify):	+
Enter this amount on line 221 of your return.	221 =

T1-2013 Statement of Investment Income
 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.**

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

Taxable amount of dividends other than eligible dividends (specify):	1
	2
Add lines 1 to 3, and enter this amount on line 180 of your return.	180 =
Taxable amount of eligible dividends (specify):	5
	6
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =

II - Interest and other investment income

Specify:

Income from foreign sources (specify):	+
Enter this amount on line 121 of your return.	121 =

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

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

Partners' name and address - Nom et adresse du déclarant

Partners' shares (7% of partnership) / Part de l'intérêt (7% dans la société de personnes)

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

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

Box - Case Code Amount - Montant

129 130 131 132 133 134

5000-S4 Privacy Act, Personal Information Bank number CRA PPU 005

T1 GENERAL 2013 Income Tax and Benefit Return

Complete all / Répondre à toutes les questions

Identify / Identifier

First name / Prénom

Last name / Nom

Mailing address / Adresse postale

City / Ville

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

Total income / Revenu total

Employment income (box 14 of all T4 slips) / Revenu d'emploi (boîte 14 de tous les bulletins de paie)

Commissions included on line 101 (box 42 of all T4 slips) / Les commissions incluses en ligne 101 (boîte 42 de tous les bulletins de paie)

Wage loss replacement contributions (see line 101 in the guide) / Contributions de remplacement des salaires (voir la ligne 101 dans le guide)

Other employment income (box 16 of the T4(OAS) slip) / Autres revenus d'emploi (boîte 16 du bulletin de paie T4(OAS))

CPP or QPP benefits (box 20 of the T4(P) slip) / Avantages de la C.P.P. ou de la R.Q.P.P. (boîte 20 du bulletin de paie T4(P))

Disability benefits included on line 114 (box 16 of the T4(P) slip) / Avantages en faveur d'une personne handicapée inclus en ligne 114 (boîte 16 du bulletin de paie T4(P))

Other pensions and superannuation / Autres pensions et prestations de retraite

Elected split-pension amount (attach Form T1032) / Montant de pension réparti choisi (joindre le formulaire T1032)

Universal child care benefit (UCCB) / Avantage universel de garde d'enfants (UCCB)

UCCB amount designated to a dependent / Montant de l'UCCB désigné à un dépendant

Employment insurance and other benefits (box 14 of the T4E slip) / Assurance-emploi et autres avantages (boîte 14 du bulletin de paie T4E)

Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4) / Montant imposable des dividendes (admissibles et autres que les dividendes admissibles) de sociétés canadiennes imposables (joindre le tableau récapitulatif)

Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations / Montant imposable des dividendes autres que les dividendes admissibles, inclus en ligne 120, de sociétés canadiennes imposables

Interest and other investment income (attach Schedule 4) / Intérêts et autres revenus d'investissement (joindre le tableau récapitulatif)

Net partnership income: limited or non-active partners only / Revenu net de la société de personnes: partenaires à responsabilité limitée ou non actifs uniquement

Registered / Inscriptions

Refund or balance owing / Remboursement ou solde à payer

Net federal tax: enter the amount from line 65 of Schedule 1 (attach Schedule 1, even if the result is "0") / Taxe fédérale nette: inscrire le montant de la ligne 65 du tableau récapitulatif 1 (joindre le tableau récapitulatif 1, même si le résultat est "0")

CPP contributions payable on self-employment and other earnings (attach Schedule 6 or Form RC381, whichever applies) / Contributions de la C.P.P. payables sur l'emploi indépendant et autres revenus (joindre le tableau récapitulatif 6 ou le formulaire RC381, whichever s'applique)

Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13) / Primes de l'assurance-emploi payables sur l'emploi indépendant et autres revenus admissibles (joindre le tableau récapitulatif 13)

RRSP inc. / Inc. de la R.R.S.P.

Provincial or territorial tax (attach Form 428, even if the result is "0") / Taxe provinciale ou territoriale (joindre le formulaire 428, même si le résultat est "0")

Add lines 420, 421, 430, 422, and 428. / Ajouter les lignes 420, 421, 430, 422 et 428.

This is your total payable, 435 = / C'est votre total à payer, 435 =

Business / Affaires

Professional / Professionnel

Commission / Commission

Farming / Agriculture

Fishing / Pêche

Workers' comp. / Indemnités de compensation des travailleurs

RRSP assist. / Inc. de la R.R.S.P.

Net federal / Taxe fédérale nette

Add lines 14 / Ajouter les lignes 14

Provincial or territorial credits (attach Form 479 if it applies) / Crédits provinciaux ou territoriaux (joindre le formulaire 479 s'il s'applique)

Add lines 437 to 479. / Ajouter les lignes 437 à 479.

These are your total credits, 482 = / Ce sont vos crédits totaux, 482 =

Line 435 minus line 482 / La ligne 435 moins la ligne 482

This is your refund or balance owing, 447 = / C'est votre remboursement ou solde à payer, 447 =

If the result is negative, you have a refund. If the result is positive, you have a balance owing. / Si le résultat est négatif, vous avez un remboursement. Si le résultat est positif, vous avez un solde à payer.

T1-2013 Statement of Investment Income / 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.

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations / Montant imposable des dividendes (admissibles et autres que les dividendes admissibles) de sociétés canadiennes imposables

Taxable amount of dividends other than eligible dividends (specify): / Montant imposable des dividendes autres que les dividendes admissibles (préciser):

Add lines 1 to 3, and enter this amount on line 180 of your return. / Ajouter les lignes 1 à 3, et inscrire ce montant sur la ligne 180 de votre déclaration.

Taxable amount of eligible dividends (specify): / Montant imposable des dividendes admissibles (préciser):

Add lines 4 to 7, and enter this amount on line 120 of your return. / Ajouter les lignes 4 à 7, et inscrire ce montant sur la ligne 120 de votre déclaration.

II - Interest and other investment income / Intérêts et autres revenus d'investissement

Specify: / Préciser:

Income from foreign sources (specify): / Revenus provenant de sources étrangères (préciser):

Enter this amount on line 121 of your return. / Inscrire ce montant sur la ligne 121 de votre déclaration.

III - Carrying charges and interest expenses / Charges de portage et dépenses d'intérêt

Carrying charges (specify): / Charges de portage (préciser):

Interest expenses (specify): / Dépenses d'intérêt (préciser):

Enter this amount on line 221 of your return. / Inscrire ce montant sur la ligne 221 de votre déclaration.

5000-S4 Privacy Act, Personal Information Bank number CRA PPU 005

T1-2013 Federal Tax / Schedule 1

Complete this schedule, and attach a copy to your return.

For more / Pour plus de détails

Step 2 - Federal tax on taxable income / Étape 2 - Taxe fédérale sur le revenu imposable

Enter your taxable income from line 260 of your return. / Inscrire votre revenu imposable de la ligne 260 de votre déclaration.

Step 1 - Complete the appropriate column depending on the amount on line 38. / Compléter la colonne appropriée en fonction du montant de la ligne 38.

Line 38 is \$43,561 or less / La ligne 38 est de 43 561 \$ ou moins

Line 38 is more than \$43,561 but not more than \$87,123 / La ligne 38 est plus de 43 561 \$ mais pas plus de 87 123 \$

Line 38 is more than \$87,123 but not more than \$135,054 / La ligne 38 est plus de 87 123 \$ mais pas plus de 135 054 \$

Line 38 is more than \$135,054 / La ligne 38 est plus de 135 054 \$

Basic personal / Revenu de base personnel

Age amount / Montant de l'âge

Spouse or common-law partner / Époux ou partenaire de fait

Amount for amount for / Montant pour le montant pour

Number of family members / Nombre de membres de la famille

Number of children in family / Nombre d'enfants dans la famille

Add lines 39 to 44. / Ajouter les lignes 39 à 44.

Go to Step 3. / Aller à l'étape 3.

Step 3 - Net federal tax / Étape 3 - Taxe fédérale nette

Enter the amount from line 45. / Inscrire le montant de la ligne 45.

Federal tax on split income (from line 5 of Form T1206) / Taxe fédérale sur le revenu réparti (de la ligne 5 du formulaire T1206)

Add lines 46 and 47. / Ajouter les lignes 46 et 47.

Enter your total federal non-refundable tax credits from line 37 on the previous page. / Inscrire vos crédits fédéraux non remboursables de la ligne 37 de la page précédente.

Federal dividend tax credit (attach Form T2038(ND)) / Crédit d'impôt fédéral sur les dividendes (joindre le formulaire T2038(ND))

Overseas employment tax credit (attach Form T626) / Crédit d'impôt pour l'emploi à l'étranger (joindre le formulaire T626)

Minimum tax carryover (attach Form T691) / Report de la taxe minimale (joindre le formulaire T691)

Add lines 49 to 52. / Ajouter les lignes 49 à 52.

Line 48 minus line 53 (if negative, enter "0") / La ligne 48 moins la ligne 53 (si négatif, inscrire "0")

Basic federal tax 429 = / Taxe fédérale de base 429 =

Federal foreign tax credit (attach Form T2209) / Crédit d'impôt fédéral pour l'étranger (joindre le formulaire T2209)

Line 54 minus line 55 (if negative, enter "0") / La ligne 54 moins la ligne 55 (si négatif, inscrire "0")

Federal tax 406 = / Taxe fédérale 406 =

Total federal political contributions (attach receipts) / Contributions fédérales politiques totales (joindre les reçus)

Federal political contribution tax credit (use the federal worksheet) / Crédit d'impôt pour les contributions politiques fédérales (utiliser le tableau récapitulatif fédéral)

Medical expense tax credit (attach Form T2038(ND)) / Crédit d'impôt pour les dépenses médicales (joindre le formulaire T2038(ND))

Labour-sponsored funds tax credit / Crédit d'impôt pour les fonds parrainés par le gouvernement

Net cost / Coût net

Allowable credits / Crédits admissibles

Add lines 58, 59, and 60. / Ajouter les lignes 58, 59 et 60.

Line 56 minus line 61 (if negative, enter "0") / La ligne 56 moins la ligne 61 (si négatif, inscrire "0")

If you have an amount on line 47 above, see Form T1206. / Si vous avez un montant sur la ligne 47 ci-dessus, voir le formulaire T1206.

Working income tax benefit advance payments received (box 10 of the HC210 slip) / Paiements anticipés de l'avantage de l'impôt sur le revenu (boîte 10 du bulletin de paie HC210)

Multiple line / Ligne multiple

Special taxes (see line 418 in the guide) / Taxes spéciales (voir la ligne 418 dans le guide)

Add lines 62, 63, and 64. / Ajouter les lignes 62, 63 et 64.

Enter this amount on line 420 of your return. / Inscrire ce montant sur la ligne 420 de votre déclaration.

Net federal tax 420 = / Taxe fédérale nette 420 =

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EXHIBIT B: Claiming Canadian Exploration Expenses and Canadian Development Expenses

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period end / Exercice se terminant le: YYYY MM DD

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

Partner's name and address / Nom et adresse du déclarant

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

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

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

Box - Case Code Amount - Montant

190 191

Protected B when completed - Protégé B une fois rempli

Canada Revenue Agency / Agence du revenu du Canada

T1 GENERAL 2013 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 / Revenu net

Enter your total income from line 150. 150

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) 206

RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7, and attach receipts) 208

PRPP employer contributions (amount from your PRPP contribution receipts) 205

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

Contributions for CPP or QPP (attach Schedule 8 or Form RC981, whichever applies) 211

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 8 or Form RC981, whichever applies) 222

Exploration and development expenses (attach Form T1229) 224

Other employment expenses 229

Clergy residence deduction 231

Other deductions Specify: 232

Add lines 207, 208, 210 to 224, 229, 231, and 232. This is your net income before adjustments. 234

Line 150 minus line 233 (if negative, enter "0") 235

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

This is your net income. 236

Taxable income

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

Employee home relocation loan deduction (box 37 of all T4 slips) 248

Security options deductions 249

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

Limited partnership losses of other years 251

Non-capital losses of other years 252

Net capital losses of other years 253

Capital gains deduction 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 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 T5013A slips (Renounced Canadian Exploration and Development Expenses)

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

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

Portion subject to an interest free period: []

Enter the total of the amounts reported in box 130 of your T101 or T5013A slips. []

Enter the total of the amounts reported in box 129 of your T101 or T5013A slips. []

(*) Identification number on Form T101 - Statement of Resource Expenses or the partnership's fair 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 CCOGPE (Cumulative Canadian Oil and Gas Property Expense) pool is relevant only if you have an opening balance.

	CCEE	CCDE	CCOGPE
(1) 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 I			
Previous year's claim for federal investment tax credit			
Provincial flow-through share tax credit received or entitled to receive			
Assistance (T5013 slips: boxes 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 CCOGPE balance will first reduce your CCDE)	(1)+(2)-(3) A		
Rate	X 100%	X 30%	X 10%
Maximum exploration and development expenses available for deduction (if negative enter zero)	(4)		
Exploration and development expenses claimed	B		
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 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 - 50%; 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 expenditure qualifying for an investment tax credit (enter on line 6717 of your Form T2038(NDI))			
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 Fiscal period end / Exercice se terminant le: YYYY MM DD
T5013 Statement of Partnership Income / État des revenus d'une société de personnes
 Partner's name and address / Nom et adresse du déclarant
 Partner's identification number / Numéro d'identification de l'associé
 Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
 Partner's name and address / Nom et adresse de l'associé
 Last name given - Nom de famille des lettres inscrites / Prénoms - Prénoms inscrites - Initiales - Initiales
 Box - Case Code Amount - Montant
 T5013 (13) Protected B when completed - Protégé B une fois rempli

Part A - Calculating the current year refundable ITC Protected B when completed
 ITC for total qualified expenditures for SR&ED excluding amounts from lines 6710 and 6715 (Codes 3B & 4B) 6710 X 0.20 = 1
 Total contributions made to agricultural organizations for SR&ED (Code 4C) 6715 X 0.20 = 2
 Total investments in certified property acquired, and total qualified expenditures incurred for SR&ED in Atlantic Canada under a written agreement entered into before February 22, 1994 (Codes 3A & 3B) 6716 X 0.30 = 3
 ITC for total investments in qualified property and qualified resource property (excluding amounts from line 6710 and 6716) (Code 12) 6714 X 0.10 = 4
 Total investments in Qualified property acquired before February 22, 1994 (Code 12) 6716 X 0.15 = 5
Total current-year refundable credits (add amounts 1 to 5)
 Enter amount A in column 2 in Part F on page 6

Part B - Calculating the current year non-refundable ITC
Mineral exploration tax credit (Code 5)
 Total of your flow-through mining expenditures (also referred to as renounced Canadian exploration expenses) from box 128 of the T101 slip or box 194 of the T5013 slip 6717 X 0.15 = B
Apprenticeship job creation tax credit (Code 6)
 If your apprentice works for you and also works for a related employer as defined under subsection 251(2) of the Act, all related employers have to agree in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number, social insurance number (SIN), or name appears below.
 For each apprentice in their first 24 months of the apprenticeship, enter the apprentice's contract number registered with Canada, or a province or territory of Canada, under an apprenticeship program designed to certify or license individuals in the trade. If there is no contract number, enter the SIN or the name of the eligible apprentice. Then, enter the name of the eligible trade and the eligible salary and wages* payable in the year in respect of employment after May 1, 2006. The credit is 10% of the total of the amounts in Table 1, column 3. Attach a note if more space is required.
Table 1 - Calculation of total Apprenticeship job creation tax credit

1	2	3
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 apprenticeship job creation tax credit (Total of amounts in column 3) 6718		

..... X 0.10 = C
Investment tax credit for child care spaces (Code 7)
 Eligible child care spaces expenditure include the cost of depreciable property, and the amount of specified child care start-up expenditures acquired or incurred solely for the purpose of the creation of the new child care spaces at a licensed child care facility.
 Total amount of current year expenditures 1
 Total number of child care spaces 2
 Investment tax credit for child care spaces 6719 X 0.25 = D
Total current-year non-refundable tax credits (add amounts B, C and D) E

Canada Revenue Agency / Agence du revenu du Canada Fiscal period end / Exercice se terminant le: YYYY MM DD
STATEMENT OF RESOURCE EXPENSES AND DEPLETION ALLOWANCE
 Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses allowed in respect of flow-through shares which qualify for investment tax credits and to claim your depletion allowance.
 Attach your T101, T5013 and T5 slips 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 T5013A slips (Renounced Canadian Exploration and Development Expenses)

Identification number (*)	Canadian exploration expense (CEE)		Canadian development expense (CDE)		Expenses eligible for ITC
	Remuneration	Assistance	Remuneration	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 129 of your T101 or T5013A slips.
II. Canadian resource expenditure pools
 The amounts calculated in Area I above form part of your CCEE (Cumulative Canadian Exploration Expense) and CCDE (Cumulative Canadian Development Expense) pools, as the case may be. In most cases the CCOGPE (Cumulative Canadian Oil and Gas Property Expense) pool is relevant only if you have an opening balance.

	(1)	CCEE	CCDE	CCOGPE
Balance at the beginning of the year				
Add: Total current year remuneration from Area I				
Other resource expenses (T5013 slips; boxes 60 to 62)				
Other (specify)				
Subtotal (2)				
Deduct: Total assistance from Area I				
Previous year's claim for federal investment tax credit				
Provincial flow-through share tax credit received or entitled to receive				
Assistance (T5013 slips; boxes 66 to 68)				
Other (specify)				
Subtotal (3)				
Balance available (If negative for CCEE or CCDE include the amount on line 130 of your return, a negative CCOGPE balance will first reduce your CCDE)	(1)+(2)-(3) A			
Rate		X 100%	X 30%	X 10%
Maximum exploration and development expenses available for deduction (If negative enter zero)	(4)			
Exploration and development expenses claimed		B		
Enter the amount in (4) or a lesser amount		[A-B]		
Balance at the end of the year				

Part E - Calculating a carryback and refund of ITC Protected B when completed
ITC available for carryback
 Complete this section to determine the balance of credit available for carryback to previous tax years.
 Total current-year credit available (column 5 minus column 1 in Part F) 1
 Minus the current year credit applicable* 2
 Total credit available for carryback (amount 1 minus amount 2) K
 * To arrive at the amount for carryback, you first have to apply your credit to the fullest extent in the current year, whether you claimed all of it or not. Before designating the amount available to carry back, you first have to reduce your federal tax for the current year by the maximum amount you could have claimed in columns 6 and 7 in Part F of this form, whether you claimed the maximum or not.
Calculating a carryback and refund of ITC
 Complete this section to request a carryback of the ITC you earned in the current tax year. The carryback provisions allow you to apply a current-year credit against the total of your federal tax for any of the three previous tax years. The credit you apply to a previous year cannot be more than the total of your federal tax for that year.
 You have to deduct any amount of the refundable ITC designated as a carryback when you calculate your ITC refund and the balance to carry forward to tax years that follow.
 To request a carryback, complete this section, and attach this form to your current-year income tax 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 part of amount K to apply to one or more of the following:
 Third previous year 6720
 Second previous year 6721
 First previous year 6722
 Total credit designated for carryback (add lines 6720, 6721 and 6722. Must be equal to, or less than amount K) L
 Enter the total of amounts L and N in column 8 in Part F N
 Signature 6724 Date, Year, Month, Day (yyyy/mm/dd)
ITC available for refund
 Complete this section to determine the balance of credit available for refund.
 Total current-year refundable credit available (column 2 minus column 4 in Part F) 3
 Current year credit claim (column 6, plus column 7, minus column 1 in Part F) 4
 Plus amount L 5
 Subtotal (add amounts 4 and 5) 6
 Minus amount from column 3 in Part F 7
 Total (amount 6 minus amount 7, if negative, enter "0") 8
 Total credit available for refund* (amount 3 minus amount 8) M
Calculating an ITC refund
 Complete this section to calculate a refund of ITC that you earned in the current year. You must deduct any amounts you claim as a refund when you calculate the balance to carry forward to tax years that follow.
 Amount you designate as a refund of ITC (cannot be more than amount M) 9
 Multiply by the refundable rate 0.40 10
 Refund of ITC (multiply amount 9 by amount 10)
 Enter the total of amounts L and N in column 8 in Part F (must be equal to, or less than amount K) N
 Enter amount N on line 454 of your income tax return, or on the 88 of a T3/RET, T3 Trust Income Tax and Information Return.

EXHIBIT C: Claiming the Federal Investment Tax Credit continued

Part E - Calculating a carryback and refund of ITC Protected B when completed

ITC available for carryback
 Complete this section to determine the balance of credit available for carryback to previous tax years.
 Total current-year credit available (column 5 minus column 1 in Part F) 1
 Minus the current-year credit applicable* 2
Total credit available for carryback (amount 1 minus amount 2) **K**
 * To arrive at the amount for carryback, you first have to apply your credit to the fullest extent in the current year, whether you claimed all of it or not. Before determining the amount available to carry back, you first have to reduce your federal tax for the current year by the maximum amounts you could have claimed in columns 6 and 7 in Part F of this form, whether you claimed the maximum or not.

Calculating a carryback and refund of ITC
 Complete this section to request a carryback of the ITC you earned in the current tax year. The carryback provisions allow you to apply a current-year credit against the total of your federal tax for any of the three previous tax years. The credit you apply to a previous year cannot be more than the total of your federal tax for that year.
 You have to deduct any amount of the refundable ITC designated as a carryback when you calculate your ITC refund and the balance to carry forward to tax years that follow.
 To request a carryback, complete this section, and attach this form to your current-year income tax 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 part of amount K to apply to one or more of the following:
 Third previous year 672
 Second previous year 673
 First previous year 674
Total credit designated for carryback (add lines 672, 673 and 674. Must be equal to, or less than amount K) **L**
 Enter the total of amounts L and N in column 8 in Part F.

ITC available for refund
 Complete this section to determine the balance of credit available for refund.
 Total current-year refundable credit available (column 2 minus column 4 in Part F) 3
 Current year credit claim (column 6, plus column 7, minus column 1 in Part F) 4
 Plus amount L 5
 Subtotal (add amounts 4 and 5) 6
 Minus amount from column 3 in Part F 7
Total (amount 6 minus amount 7, if negative, enter "0") **8**
Total credit available for refund (amount 3 minus amount 8) **M**

Calculating an ITC refund
 Complete this section to calculate a refund of ITC that you earned in the current year. You must deduct any amounts you claim as a refund when you calculate the balance to carry forward to tax years that follow.
 Amount you designate as a refund of ITC (cannot be more than amount M) 9
 Multiply by the refundable rate 0.42 10
Refund of ITC (multiply amount 9 by amount 10) **N**
 Enter the total of amounts L and N in column 8 in Part F (must be equal to, or less than amount K).
 Enter amount N on line 454 of your income tax return or on line 88 of a T3RET, T3 Trust Income Tax and Information Return.

Part F - Carryforward chart

Balance of credit carried forward from previous years	Current-year refundable credit (amount A in Part A)	Current-year non-refundable credit (amount E in Part E)	Adjustments*	Total credit available (column 1 plus column 2 plus column 3 minus column 4)	Current-year credit claim (amount H in Part D)	Current-year credit claim (AMT) (amount J in Part D)	Credit claim - other forward (column L plus N in Part E)	Balance carried forward (column 5 minus column 6, 7 and 8)
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 slip.

Privacy Act, Personal Information Bank number CRA PPU 005

T1-2013 Federal Tax Schedule 1 Protected B when completed

Complete this schedule, and attach a copy to your return. For more information, see the instructions.

Step 2 - Federal tax on taxable income
 Enter your **taxable income** from line 260 of your return. **38**

Step 1 - Complete the appropriate column depending on the amount on line 38.

	Line 38 is \$43,561 or less	Line 38 is more than \$43,561 but not more than \$87,123	Line 38 is more than \$87,123 but not more than \$135,054	Line 38 is more than \$135,054
Basic person	0.00	43.561	87.123	135.054
Spouse or common-law partner	0.00	43.561	87.123	135.054
Amount for Line 39 minus line 40 (cannot be negative)	0.00	0.00	0.00	0.00
Number of the family	15%	22%	26%	29%
Multiply line 41 by line 42	0.00	6.534	16.118	28.580
Add lines 39 and 43	0.00	43.561	87.123	135.054
Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.

Step 3 - Net federal tax
 Enter the amount from line 45: **406**
 Add lines 46 and 47: **404**
Federal tax 406

Step 4 - Federal tax credits
 Enter your total federal non-refundable tax credits from line 57 of the previous page: **350**
 Federal dividend tax credit: **45**
 Overseas employment tax credit (attach Form T626): **51**
 Minimum tax carryover (attach Form T691): **52**
 Add lines 49 to 52: **53**
 Line 48 minus line 53 (if negative, enter "0"): **429**
Basic federal tax 429

Step 5 - Federal tax credits (continued)
 Disability ar (claim 57.06): **405**
 Disability ar (interest paid): **56**
 Total federal political contributions (attach receipts): **57**
 Federal political contribution tax credit (use the federal worksheet): **58**
 Medical exp (dependent): **59**
 Labour-sponsored funds credit (attach Form T2038(ND)): **60**
 Line 28 m: **61**
 Allowable credit: **62**
 Add lines 58, 59, and 60: **61**
 Line 56 minus line 61 (if negative, enter "0"): **61**
 Add lines 32 and 61: **417**
 Add lines 1 and 61: **417**
 Federal nort: **418**
 Multiply line 418 by line 64: **63**
 Special taxes (see line 418 in the guide): **64**
 Add lines 62, 63, and 64: **418**
 Enter this amount on line 420 of your return: **420**
Net federal tax 420

5000-S1
 Privacy Act, Personal Information Bank number CRA PPU 005

T1 GENERAL 2013 Income Tax and Benefit Return Protected B when completed

Refund or balance owing

Net federal tax: enter the amount from line 65 of Schedule 1 (attach Schedule 1, even if the result is "0") 420
 CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC361, whichever applies) 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**

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 9) 452
 Refund of investment tax credit (attach Form T2038(ND)) 454
 Part XII.2 trust tax credit (box 38 of all T3 slips) 458
 Employees 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. 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.

Generally, we do not charge or refund a difference of \$2 or less.
 Refund **484** Balance owing **485**
 Amount enclosed **486**

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 and CCTB and any related provincial and territorial payments, WITB advance payments, any other deemed overpayment of tax, and UCCB. To start direct deposit or to change account information, complete lines 460, 461, and 462 below.
 By providing my banking information I authorize the Receiver General to deposit in the bank account number shown below any amounts payable to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number: 460, 461, 462
 Institution number: 461, 462
 Account number: 462

Ontario opportunities fund
 You can help reduce Ontario's debt by completing this area to donate some or all of your 2013 refund to the Ontario opportunities fund. Please see the provincial pages for details.
 Amount from line 484 above 1
 Your donation to the Ontario opportunities fund 465
Net refund (line 1 minus line 2) 466

I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.
 Sign here: _____
 It is a serious offence to make a false return.
 Telephone: _____ Date: _____

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 Fiscal period end / Exercice se terminant le: YYYY MM DD
T5013 Statement of Partnership Income / État des revenus d'une société de personnes
 Tax shelter identification number / Numéro d'identification de la taxe facilitative: TS
 Partner's name and address / Nom et adresse de l'associé: 200
 Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes: 200
 Total limited partner business income (loss) / Revenu (perte) total(s) d'entrepreneurs de commanditaires: 200
 Total business income (loss) / Revenu (perte) total(s) d'entreprise: 200
 Total capital gains (losses) / Total des gains (pertes) en capital: 200
 Capital cost allowance / Déduction pour amortissement: 200
 Other information - Autres renseignements: 200
 Privacy Act / Personal Information Bank Number CRA PPU 047 and CRA PPU 005 / Loi sur la protection des renseignements personnels, fichier de renseignements personnels: A9C-PPU 047 et A9C-PPU 005

Ontario Credits ON479 T1 General - 2013
 Complete this form to claim your Ontario credits and attach a copy to your return.
 Ontario children's activity tax credit: 6309 x 10% = 630.9
 Ontario healthy homes renovation tax credit: 5311 x 15% = 796.65
 Ontario political contribution tax credit: 5310 (maximum \$1,240)
 Ontario focused flow-through share tax credit: 6255 x 5% = 312.75
 Ontario tax credits for self-employed individuals: 6324
 Ontario apprenticeship training tax credit: 6322
 Ontario co-operative education tax credit: 6320
 Total Ontario credits: 2000

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.
 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.
 Identification number: 200
 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.
 Privacy Act / Personal Information Bank Number CRA PPU 005 / 11231 E (13)

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.
 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.
 Identification number: 200
 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.
 Privacy Act / Personal Information Bank Number CRA PPU 005 / 11231 E (13)

T1 GENERAL 2013 Income Tax and Benefit Return
 Refund or balance owing: 486
 Net federal tax: 420
 CPP contributions: 421
 Employment insurance: 422
 Provincial or territorial tax: 428
 Total income tax deducted: 437
 Refundable Quebec abatement: 440
 CPP overpayment: 448
 Employment insurance overpayment: 450
 Refundable medical expense supplement: 452
 Working income tax benefit (WITB): 453
 Refund of investment tax credit: 454
 Part XII.2 trust tax credit: 455
 Employee and partner GST/HST rebate: 457
 Tax paid by instalments: 476
 Provincial or territorial credits: 479
 Add lines 437 to 479. These are your total credits: 482
 Line 435 minus line 482. This is your refund or balance owing: 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).
 Direct deposit - Start or change (see line 484 in the guide)
 You do not have to complete this area every year.
 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
 Telephone: 487, 488
 Privacy Act / Personal Information Bank Number CRA PPU 005 / 5006-R

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

Canada Revenue Agency / Agence du revenu du Canada Fiscal period end / Exercice se terminant le: YYYY MM DD

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

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

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

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

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

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

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

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

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

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

BRITISH COLUMBIA **British Columbia Tax** **BC428** **T1 General - 2013**

Step 3 - British Columbia tax (continued)

Step 1 Enter the amount from line 63 on the previous page. **64**

Basic part **British Columbia political contribution tax credit**

Age amount: Enter your British Columbia political contributions made in 2013. **6040** **65**

Spouse or partner: Credit calculated for line 66 on the Provincial Worksheet. **66** **67**

Base am: Line 64 minus line 66 (if negative, enter "0"). **67**

Minus: **68**

British Columbia employee investment tax credits

Amount to: Enter your employee share ownership plan tax credit from Certificate ESOP 20. **6945** **69**

Base am: Enter your employee venture capital tax credit from Certificate EVCC 30. **6947** **70**

Minus: **69**

Add lines 68 and 69. **70**

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

Amount to **British Columbia mining flow-through share tax credit**

Amount 1: Enter the tax credit amount calculated on Form T1231. **6881** **72**

Amount 2: Enter the result on line 72 (if negative, enter "0"). **73**

Employment: Enter the result on line 428 of your return. **73**

British Columbia tax

BRITISH COLUMBIA **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 an Information Slip T101, Statement of Resource Expenses, with an amount in box 141, or an Information Slip T5013, Statement of Partnership Income, with an amount in box 197.

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 T5013.

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 T5013 slips.

Part 1 - BC flow-through mining expenditures eligible for the credit

Total of all eligible amounts from box 141 of Information Slip T101 and/or from box 197 of Information Slip T5013: **6880**

Tax credit rate: **20%**

Current-year credit available: **6880**

Part 2 - BC MFTS tax credit claim for 2013

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

Balance of BC MFTS tax credit available for carryforward from your 2012 notice of assessment or notice of reassessment: **5**

Add lines 4 and 5: **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 BC428M, of Form T2203, Provincial and Territorial Taxes for 2013 - 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 BC428M, of Form T2203, whichever applies: **9**

Part 3 - Carryback and amount available to carry forward

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

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

Line 10 minus line 11: **12**

Total credit available for carryback: **12**

BC MFTS tax credit to be applied to 2012: **6880** **13**

BC MFTS tax credit to be applied to 2011: **6880** **14**

BC MFTS tax credit to be applied to 2010: **6880** **15**

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

Line 12 minus line 16: **17**

Balance of BC MFTS tax credit available to carry forward: **17**

Certification

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

Canada Revenue Agency / Agence du revenu du Canada **T1 GENERAL 2013** **Income Tax and Benefit Return** **Protected B when completed**

Refund or balance owing

Net federal tax: enter the amount from line 65 of Schedule 1 (attach Schedule 1, even if the result is "0"): **420**

CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC91, whichever applies): **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: **435**

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 9): **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.

Refund: **484**

Balance owing: **485**

Amount enclosed: **486**

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 and CCTB and any related provincial and territorial payments, WITB advance payments, any other deemed overpayment of tax, and UCCB. To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

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

Branch number: **460**

Institution number: **461**

Account number: **462**

Goods and services tax (GST) credit: **463**

Ontario opportunities fund: Amount from line 484 above: **465**

Your donation to the Ontario opportunities fund: **466**

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** If a fee was charged for preparing this return, complete the following:

Name of preparer: _____

Telephone: _____

EFILE number (if applicable): **499**

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

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

Canada Revenue Agency
Agence du revenu du Canada

T5013
État des revenus d'une société de personnes

TS
Taxpayer identification number (see statement on reverse side)
Numéro d'identification de la personne morale (voir l'avis de renseignements en verso)

Fiscal period end / Exercice se terminant le: YYYY-MM-DD (AAAA-MM-JJ)

Partner's name and address - Nom et adresse de la société / Partner's identification number - Numéro d'identification de l'associé

Partner's share (%) of partnership / Part de l'associé (%) dans le partenariat

Total limited partner business income (loss) / Revenu (perte) total(e) d'entrepreneurs de commanditaires

Total business income (loss) / Revenu (perte) total(e) d'entrepreneurs

Capital cost allowance / Déduction pour amortissement

Other information - Autres renseignements

Privacy Act / Personal Information Bank number CRA PPU 047 and CRA PPU 005
Loi sur la protection des renseignements personnels; fichier de renseignements personnels (ARS-PPU) tel. et ARS-PPU 005

Manitoba
Manitoba Tax

T1 General - 2013
MB428

Protected B when completed
T1 General - 2013

Step 2 - Manitoba tax on taxable income

Complete all: Enter your taxable income from line 260 of your return. 34

Enter the appropriate column depending on the amount on line 34.

Line 34 is \$31,000 or less	Line 34 is more than \$31,000 but not more than \$67,000	Line 34 is more than \$67,000
Enter the amount from line 34. 35	35	35
Line 35 minus line 36 (cannot be negative)	0.00	31,000.00
Result: 36	37	67,000.00
Multiply line 37 by line 38.	37	37
Amount 39	38 x 10.8% = 3.996	38 x 17.4% = 6.468
Result: 40	39	39
Amount 40	40	40
Add lines 39 and 40. Manitoba tax on taxable income	0.00	3,348.00
Amount 41	41	41

Go to step 3.

Step 3 - Manitoba tax

Enter your Manitoba tax on taxable income from line 41. 42

Enter your Manitoba tax on split income from Form T1206. 6151

Add lines 42 and 43. 44

Enter your Manitoba non-refundable tax credits from line 33. 45

Manitoba dividend tax credit: Credit calculated for line 6152 on the Provincial Worksheet 6152

Manitoba overseas employment tax credit: Amount from line 426 of your federal Schedule 1 x 50% = 6153

Manitoba minimum tax carryover: Amount from line 427 of your federal Schedule 1 x 50% = 6154

Manitoba additional tax for minimum tax purposes: Form T981; line 108 minus line 111 x 50% = 6155

Line 50 plus line 51 52

Political contribution tax credit: Total Manitoba political contributions made in 2013 6160

Credit calculated for line 54 on the Provincial Worksheet (maximum \$950) 54

Line 52 minus line 54 (if negative, enter "0") 55

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.). 6080

Line 55 minus line 56 (if negative, enter "0") 57

Enter the provincial foreign tax credit from Form T2036. 58

Line 57 minus line 58 (if negative, enter "0") 59

Enter your Manitoba community enterprise development tax credit from Form T1256. (maximum \$9,000) 6085

Line 59 minus line 60 (if negative, enter "0") 61

Enter your Manitoba small business venture capital tax credit for individuals from Form T1256-1. (maximum \$45,000) 6092

Line 61 minus line 62 (if negative, enter "0") 63

Enter the Manitoba mineral exploration tax credit from Form T1241. 6083

Line 63 minus line 64 (if negative, enter "0") 64

Enter the Manitoba tuition fee income tax rebate from Form T1005. 6085

Line 65 minus line 66 (if negative, enter "0") 66

Enter the result on line 428 of your return. **Manitoba tax** 67

Manitoba
Manitoba Mineral Exploration Tax Credit

Protected B when completed

Complete this form to calculate your Manitoba mineral exploration tax credit. You can claim this credit if you received an Information Slip T101, Statement of Resource Expenses, from a mining corporation, with an amount in box 44, or an Information Slip T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 199.

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

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

Part 1 - Manitoba mineral exploration tax credit for 2013

Unused Manitoba mineral exploration tax credit from your 2012 notice of assessment or notice of reassessment

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

Tax credit rate 30%

Multiply line 2 by line 3. **Current year credit available** 3335

Add lines 1 and 4. **Total credit available** 3

Enter the amount from line 63 of Form MB428, Manitoba Tax, or, if you have to pay tax to more than one jurisdiction, enter the amount from line 40 in Part 4, Section MB428MJ, of Form T2203, Provincial and Territorial Taxes for 2013 - Multiple Jurisdictions.

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

You may claim, on line 8, an amount not exceeding the amount shown on line 7. Enter this amount on line 64 of Form MB428 or on line 41 in Part 4, Section MB428MJ, of Form T2203, whichever applies. **Current-year claim** 8

Part 2 - Unused credit available

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

Enter the amount from line 5. 9

Enter the amount from line 8. 10

Line 9 minus line 10. **Total unused credit available** 11

Carryback to previous years

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

If you want to claim a carryback to your 2012, 2011, and/or 2010 return(s), send an adjustment request to the Canada Revenue Agency. Note: Wait until you receive your 2013 notice of assessment before making an adjustment request to your 2012, 2011, and/or 2010 return(s).

Certification

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

Signature _____ Date _____

Privacy Act / Personal Information Bank number CRA PPU 005
T1241 E (13) (Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7883.)

Canada Revenue Agency
Agence du revenu du Canada

T1 General 2013
Income Tax and Benefit Return

Protected B when completed

Refund or balance owing

Net federal tax: enter the amount from line 65 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 or Form RC91, whichever applies) 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, 430, 422, and 424. **This is your total payable.** 435

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 9) 455

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) 478

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

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

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

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/mpayment). Your payment is due no later than April 30, 2014.

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 and CCTB and any related provincial and territorial payments, WITB advance payments, any other deemed overpayment of tax, and UCCB. To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

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

Branch number 460 Institution number 461 Account number 462

(8 digits) (3 digits) (maximum 12 digits)

Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2013 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 484 above 1

Your donation to the Ontario opportunities fund 465

Net refund (line 1 minus line 2) 466

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

490 If a fee was charged for preparing this return, complete the following:

Signature _____ Telephone: _____

It is a serious offence to make a false return.

Telephone: _____ Date: _____

Do not use this area 487 488

5006-R (0066-R)

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

Saskatchewan Tax SK428 T1 General - 2013

Step 3 - Saskatchewan tax (continued)

Enter the amount from line 64 on the previous page. **65**

Saskatchewan employee's tools tax credit
 Enter your one-time trade entry credit from Part 3 of Form T1284. **6355** **66**

Saskatchewan mineral exploration tax credit
 Enter the amount from line 65 or line 69, whichever applies. **6360** **72**

Saskatchewan graduate tuition tax credit
 Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program. **6384** **76**

Request for carryback of unused mineral exploration tax credit
 Amount from line 74 **6381** **78**
 Amount from line 71 **6382** **79**
 Line 78 minus line 79 (if negative, enter "0") **6383** **80**

Line 5821 - Details of dependent children born in 1995 or later
 (If you need more space, attach a separate sheet of paper.)

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

SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT Copy 1
 Form SK-METC

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: _____ Phone Number: _____
 Contact Person: _____
 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) 787-1561
 ----- Detach along line -----

SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT Copy 2
 Form SK-METC

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

T1 GENERAL 2013 Income Tax and Benefit Return

Refund or balance owing

Net federal tax: enter the amount from line 65 of Schedule 1 (attach Schedule 1, even if the result is "0") **420**

CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC91, whichever applies) **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, 422, and 428. This is your total payable. **435**

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 9) **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. **482**

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.

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/mpayment). Your payment is due no later than April 30, 2014.

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

Goods
 See the goods you acquired in 2013, enter:
 Branch number **460** Institution number **461** Account number **462**
 (8 digits) (3 digits) (maximum 12 digits)

Ontario opportunities fund
 You can help reduce Ontario's debt by completing this area to donate some or all of your 2013 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**

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.
 Sign here _____ It is a serious offence to make a false return.
 Telephone _____ Date _____
 Name of preparer: _____
 Telephone: _____
 EFLE number (if applicable): **489**

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 (RL-15 (2013-10))

Date de clôture de l'exercice financier: 2 0

1. Revenus net (ou perte nette) d'entreprise (autres que dividendes et intérêts) 2. Revenus net (ou perte nette) d'entreprise (autres que dividendes et intérêts) 3. Revenus net (ou perte nette) de location (autres que dividendes et intérêts) 4. Revenus net (ou perte nette) de location (autres que dividendes et intérêts) 5. Amortissement 6. Montant net des dividendes déductibles 7. Intérêts et dividendes déductibles 8. Revenus de placement de biens étrangers 9. Revenus de placement de biens étrangers 10. Gains (ou pertes) en capital sur un capital de déficience 11. Provisions relatives aux immobilisations déductibles 12. Gains (ou pertes) en capital sur un capital de déficience 13. Provisions relatives aux immobilisations déductibles 14. Montant net des dividendes déductibles 15. Revenus de placement de biens étrangers 16. Revenus de placement de biens étrangers 17. Revenus de placement de biens étrangers 18. Revenus de placement de biens étrangers 19. Revenus de placement de biens étrangers 20. Autres gains 21. Gains (ou pertes) de déficience 22. Gains (ou pertes) de déficience 23. Gains (ou pertes) de déficience 24. Gains (ou pertes) de déficience 25. Gains (ou pertes) de déficience 26. Gains (ou pertes) de déficience 27. Gains (ou pertes) de déficience 28. Gains (ou pertes) de déficience 29. Gains (ou pertes) de déficience 30. Gains (ou pertes) de déficience 31. Gains (ou pertes) de déficience 32. Gains (ou pertes) de déficience 33. Gains (ou pertes) de déficience 34. Gains (ou pertes) de déficience 35. Gains (ou pertes) de déficience 36. Gains (ou pertes) de déficience 37. Gains (ou pertes) de déficience 38. Gains (ou pertes) de déficience 39. Gains (ou pertes) de déficience 40. Gains (ou pertes) de déficience 41. Gains (ou pertes) de déficience 42. Gains (ou pertes) de déficience 43. Gains (ou pertes) de déficience 44. Gains (ou pertes) de déficience 45. Gains (ou pertes) de déficience 46. Gains (ou pertes) de déficience 47. Gains (ou pertes) de déficience 48. Gains (ou pertes) de déficience 49. Gains (ou pertes) de déficience 50. Gains (ou pertes) de déficience 51. Gains (ou pertes) de déficience 52. Gains (ou pertes) de déficience 53. Gains (ou pertes) de déficience 54. Gains (ou pertes) de déficience 55. Gains (ou pertes) de déficience 56. Gains (ou pertes) de déficience 57. Gains (ou pertes) de déficience 58. Gains (ou pertes) de déficience 59. Gains (ou pertes) de déficience 60. Gains (ou pertes) de déficience 61. Gains (ou pertes) de déficience 62. Gains (ou pertes) de déficience 63. Gains (ou pertes) de déficience 64. Gains (ou pertes) de déficience 65. Gains (ou pertes) de déficience 66. Gains (ou pertes) de déficience 67. Gains (ou pertes) de déficience 68. Gains (ou pertes) de déficience 69. Gains (ou pertes) de déficience 70. Gains (ou pertes) de déficience 71. Gains (ou pertes) de déficience 72. Gains (ou pertes) de déficience 73. Gains (ou pertes) de déficience 74. Gains (ou pertes) de déficience 75. Gains (ou pertes) de déficience 76. Gains (ou pertes) de déficience 77. Gains (ou pertes) de déficience 78. Gains (ou pertes) de déficience 79. Gains (ou pertes) de déficience 80. Gains (ou pertes) de déficience 81. Gains (ou pertes) de déficience 82. Gains (ou pertes) de déficience 83. Gains (ou pertes) de déficience 84. Gains (ou pertes) de déficience 85. Gains (ou pertes) de déficience 86. Gains (ou pertes) de déficience 87. Gains (ou pertes) de déficience 88. Gains (ou pertes) de déficience 89. Gains (ou pertes) de déficience 90. Gains (ou pertes) de déficience 91. Gains (ou pertes) de déficience 92. Gains (ou pertes) de déficience 93. Gains (ou pertes) de déficience 94. Gains (ou pertes) de déficience 95. Gains (ou pertes) de déficience 96. Gains (ou pertes) de déficience 97. Gains (ou pertes) de déficience 98. Gains (ou pertes) de déficience 99. Gains (ou pertes) de déficience 100. Gains (ou pertes) de déficience

REVENU QUÉBEC INCOME TAX RETURN 2013 (TP-1-D-V (2013-12) Page 2)

Total income

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

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

CPP contribution (CPP) 98
 Pensionable earnings (PPE) 99
 QPP premium, RI-7 slip, box # 100
 Commissions received, RI-7 slip, box # 101
 Employment income, RI-7 slip, box # 102
 Correction of employment income, if you received an RI-22 slip (Work chart 105) 103
 Other employment income (see the guide) Specify: 1106 | 0 104
 Parental insurance benefits, RI-6 slip, box # 105
 Employment insurance benefits, RI-6 slip 106
 Other benefits (see the guide) 107
 QPP or CPP benefits, RI-7 slip, box # 108
 Payments from a pension plan, an RRSP, a RPP, a RRSPP or an annuity 109
 Investment income transferred by your spouse (see the guide) 110
 Dividends from taxable Canadian corporations 111
 Actual amount of eligible dividends 112
 Actual amount of ordinary dividends 113
 Interest and other investment income 114
 Rental income. Attach form TP-128-V or your financial statements. Gross income 116 | Net income 117
 Taxable capital gains (see the guide). Complete Schedule G. Gross income 118 | Net income 119
 Support payments received (taxable amount). See the guide. 120
 Social assistance payments, RI-5 slip, box #, and similar financial assistance, RI-5 slip, box # 121
 Income replacement indemnities and net federal supplements. Specify: 1149 | 153 122
 Other income (see the guide) 123
 Business income. Complete Schedule L. Net income 124
 Add lines 101 and 105 through 164. Total income 125

Net income

Deduction for workers (see the guide) 201
 Registered pension plan (RPP) deduction, RI-1 slip, box # 202
 Employment expenses and deductions. Specify: 206 | 207
 RRSP or PRPP deduction. HBP or LLP 212 | 211
 Support payments made (deductible amount). See the guide. 224 | 225
 Deductible social insurance number. Support payments made (deductible amount) 226 | 227
 Moving expenses. Complete form TP-348-V. 228 | 229
 Carrying charges and interest expenses (see lines 251 and 260 in the guide) 230 | 231
 Business investment loss. Complete form TP-232-L-V. Total losses 232 | Allowable loss 233
 Deduction for residents of designated border areas. Complete form TP-250-L-V. 234 | 235
 Deduction for exploration and development expenses 236 | 237
 Deduction for amounts contributed to the QPP and the PPE on income from self-employment 238 | 239
 Other deductions (see the guide). Specify: 249 | 250
 Carry over the adjustment of investment expenses (see the guide) 251 | 252
 Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions = 254
 Subtract line 254 from line 125. Net income = 271
 Adjustment of investment expenses (see the guide). Complete Schedule N. Add lines 254 and 260. Net income = 271
 If the result is negative, enter 0. Carry the result to page 3.

REVENU QUÉBEC Business Income (TP-1-D-L-V (2013-12) Schedule L)

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	12	Net income	23
Farming	Gross income	13	Net income	24
Fishing	Gross income	14	Net income	25
Profession	Gross income	15	Net income	26
Work remunerated on a commission basis	Gross income	16	Net income	27
Add lines 12 through 26.			Net business income	34

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.

Insurable earnings (QPP) and pensionable earnings (PPE) 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.

REVENU QUÉBEC Capital Gains and Losses (TP-1-D-G-V (2013-12) Schedule G)

A. Real property

Amount from line 26 28
 Capital loss attributable to the reduction of a business investment loss. Complete form TP-231-L-V. 29
 Subtract line 28 from line 26. Capital gains (or losses) before reserves = 30
 Amount of your 2013 reserve for property disposed of in 2013 (see line 139 in the guide) 31
 Subtract line 31 from line 30. Capital gains (or losses) = 32
 Amount of your 2012 reserve for property disposed of before 2013 33
 Subtract line 33 from line 32. Capital gains (or losses) = 34
 Add lines 34 and 40. Carry the result (whether positive or negative) to line 88. Capital gains (or losses) = 44

B. Resource property

Name of corporation: _____ Proceeds of disposition: _____ A
 Number of shares, if applicable: _____ Adjusted cost base: _____ B
 Acquisition date: _____ Expenses relating to the disposition: _____ C
 Subtract lines B and C from line A. Gain (or loss) = 46
 Capital gains (or losses) from resource property. RI-7 slip, box # 7 (except gains or losses covered on line 22 in Part A) 47
 Capital gains (or losses) from a partnership, if the gains or losses are not included on line 47 48
 Add lines 46 through 48. Carry the result (whether positive or negative) to line 88. Capital gains (or losses) = 50

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

(except property covered on line 234. Check the box(es) corresponding to the property you disposed of: Qualified farm property 53
 Qualified fishing property 54
 Qualified small business corporation shares 55)

Description: _____ Proceeds of disposition: _____ A
 Number of shares, if applicable: _____ Adjusted cost base: _____ B
 Acquisition date: _____ Expenses relating to the disposition: _____ C
 Subtract lines B and C from line A. Gain (or loss) = 54
 Capital gains (or losses). RI-15 slip, box # 10; RI-16 slip, box # 11; RI-25 slip, box # C 56
 Capital gains (or losses) from a partnership, if the gains or losses are not indicated on line 56 58
 Add lines 54 through 58. Capital gains (or losses) before reserves = 63
 Amount of your 2013 reserve for property disposed of in 2013 64
 Subtract line 63 from line 60. Capital gains (or losses) = 68
 Amount of your 2012 reserve for property disposed of before March 19, 2007 (line 72 of Schedule G for 2012) 71
 Amount of your 2013 reserve for the property covered on line 71 72
 Subtract line 72 from line 71. Capital gains (or losses) = 73
 Amount of your 2012 reserve for property disposed of after March 18, 2007 (lines 63 and 77 of Schedule G for 2012) 74
 Amount of your 2013 reserve for the property covered on line 74 77
 Subtract line 77 from line 74. Capital gains (or losses) = 80
 Add lines 68, 73 and 80. Carry the result (whether positive or negative) to line 88. Capital gains (or losses) = 84

D. Taxable capital gains (or net capital loss)

Add lines 44, 50 and 84. 88
 Deferral of capital gains realized on a disposition of small business corporation shares 89
 Subtract line 84 from line 88. Taxable capital gains (or net capital loss) = 94
 Multiply line 94 by 50%. If the result is positive, carry it to line 139 of your return. If it is negative, do not enter it on line 139 of your return. See "Net capital loss" (line 139 in the guide). Taxable capital gains (or net capital loss) = 98

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 (2013-10))

Date de clôture de l'exercice financier: 2 0

1. Revenus net (ou perte nette) d'entreprise (autres que dividendes et intérêts) 2. Revenus net (ou perte nette) d'entreprise (autres que dividendes et intérêts) 3. Revenus net (ou perte nette) de location (autres que dividendes et intérêts) 4. Revenus net (ou perte nette) de location (autres que dividendes et intérêts) 5. Annuités 6. Montant net des dividendes déductibles 7. Intérêts et autres revenus de placement de nature courante 8. Revenus de placement de nature étrangère 9. Revenus de copropriété 10. Gains ou pertes en capital sur un capital de défalcation 11. Provisions relatives aux immobilisations déductibles 12. Gains ou pertes en capital sur un capital de défalcation 13. Provisions relatives aux immobilisations déductibles 14. Montant net des dividendes déductibles 15. Montant net des dividendes déductibles 16. Montant net des dividendes déductibles 17. Montant net des dividendes déductibles 18. Montant net des dividendes déductibles 19. Montant net des dividendes déductibles 20. Montant net des dividendes déductibles 21. Montant net des dividendes déductibles 22. Montant net des dividendes déductibles 23. Montant net des dividendes déductibles 24. Montant net des dividendes déductibles 25. Montant net des dividendes déductibles 26. Montant net des dividendes déductibles 27. Montant net des dividendes déductibles 28. Montant net des dividendes déductibles 29. Montant net des dividendes déductibles 30. Montant net des dividendes déductibles 31. Montant net des dividendes déductibles 32. Montant net des dividendes déductibles 33. Montant net des dividendes déductibles 34. Montant net des dividendes déductibles 35. Montant net des dividendes déductibles 36. Montant net des dividendes déductibles 37. Montant net des dividendes déductibles 38. Montant net des dividendes déductibles 39. Montant net des dividendes déductibles 40. Montant net des dividendes déductibles 41. Montant net des dividendes déductibles 42. Montant net des dividendes déductibles 43. Montant net des dividendes déductibles 44. Montant net des dividendes déductibles 45. Montant net des dividendes déductibles 46. Montant net des dividendes déductibles 47. Montant net des dividendes déductibles 48. Montant net des dividendes déductibles 49. Montant net des dividendes déductibles 50. Montant net des dividendes déductibles 51. Montant net des dividendes déductibles 52. Montant net des dividendes déductibles 53. Montant net des dividendes déductibles 54. Montant net des dividendes déductibles 55. Montant net des dividendes déductibles 56. Montant net des dividendes déductibles 57. Montant net des dividendes déductibles 58. Montant net des dividendes déductibles 59. Montant net des dividendes déductibles 60. Montant net des dividendes déductibles 61. Montant net des dividendes déductibles 62. Montant net des dividendes déductibles 63. Montant net des dividendes déductibles 64. Montant net des dividendes déductibles 65. Montant net des dividendes déductibles 66. Montant net des dividendes déductibles 67. Montant net des dividendes déductibles 68. Montant net des dividendes déductibles 69. Montant net des dividendes déductibles 70. Montant net des dividendes déductibles 71. Montant net des dividendes déductibles 72. Montant net des dividendes déductibles 73. Montant net des dividendes déductibles 74. Montant net des dividendes déductibles 75. Montant net des dividendes déductibles 76. Montant net des dividendes déductibles 77. Montant net des dividendes déductibles 78. Montant net des dividendes déductibles 79. Montant net des dividendes déductibles 80. Montant net des dividendes déductibles 81. Montant net des dividendes déductibles 82. Montant net des dividendes déductibles 83. Montant net des dividendes déductibles 84. Montant net des dividendes déductibles 85. Montant net des dividendes déductibles 86. Montant net des dividendes déductibles 87. Montant net des dividendes déductibles 88. Montant net des dividendes déductibles 89. Montant net des dividendes déductibles 90. Montant net des dividendes déductibles 91. Montant net des dividendes déductibles 92. Montant net des dividendes déductibles 93. Montant net des dividendes déductibles 94. Montant net des dividendes déductibles 95. Montant net des dividendes déductibles 96. Montant net des dividendes déductibles 97. Montant net des dividendes déductibles 98. Montant net des dividendes déductibles 99. Montant net des dividendes déductibles 100. Montant net des dividendes déductibles

Abri fiscal
Description et code de la principale activité commerciale concernant l'abri fiscal.
Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire *Faît des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal* (TP-1079-6). Il ne confirme aucunement le droit de l'exerciceur aux avantages fiscaux découlant de cet abri fiscal.

Actions accréditées
60. Frais d'exploration au Canada 61. Frais de mise en œuvre 62. Frais d'exploration au Québec 63. Frais d'exploration dans les provinces ou territoires du Québec 64. Frais d'exploration dans les provinces ou territoires du Québec 65. Frais d'exploration dans les provinces ou territoires du Québec 66. Frais d'exploration dans les provinces ou territoires du Québec 67. Frais d'exploration dans les provinces ou territoires du Québec 68. Frais d'exploration dans les provinces ou territoires du Québec 69. Frais d'exploration dans les provinces ou territoires du Québec 70. Frais d'exploration dans les provinces ou territoires du Québec 71. Frais d'exploration dans les provinces ou territoires du Québec 72. Frais d'exploration dans les provinces ou territoires du Québec 73. Frais d'exploration dans les provinces ou territoires du Québec 74. Frais d'exploration dans les provinces ou territoires du Québec 75. Frais d'exploration dans les provinces ou territoires du Québec 76. Frais d'exploration dans les provinces ou territoires du Québec 77. Frais d'exploration dans les provinces ou territoires du Québec 78. Frais d'exploration dans les provinces ou territoires du Québec 79. Frais d'exploration dans les provinces ou territoires du Québec 80. Frais d'exploration dans les provinces ou territoires du Québec 81. Frais d'exploration dans les provinces ou territoires du Québec 82. Frais d'exploration dans les provinces ou territoires du Québec 83. Frais d'exploration dans les provinces ou territoires du Québec 84. Frais d'exploration dans les provinces ou territoires du Québec 85. Frais d'exploration dans les provinces ou territoires du Québec 86. Frais d'exploration dans les provinces ou territoires du Québec 87. Frais d'exploration dans les provinces ou territoires du Québec 88. Frais d'exploration dans les provinces ou territoires du Québec 89. Frais d'exploration dans les provinces ou territoires du Québec 90. Frais d'exploration dans les provinces ou territoires du Québec 91. Frais d'exploration dans les provinces ou territoires du Québec 92. Frais d'exploration dans les provinces ou territoires du Québec 93. Frais d'exploration dans les provinces ou territoires du Québec 94. Frais d'exploration dans les provinces ou territoires du Québec 95. Frais d'exploration dans les provinces ou territoires du Québec 96. Frais d'exploration dans les provinces ou territoires du Québec 97. Frais d'exploration dans les provinces ou territoires du Québec 98. Frais d'exploration dans les provinces ou territoires du Québec 99. Frais d'exploration dans les provinces ou territoires du Québec 100. Frais d'exploration dans les provinces ou territoires du Québec

Crédit d'impôt
70. Code de crédit 71. Montant admissible 72. Code de région ou de MRC 73. Code de loi 74. Montant admissible

REVENU QUÉBEC INCOME TAX RETURN 2013 (TP-1-D-V (2013-12) 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

1. CPP contribution 96
2. Pensionable earnings (CPP) 96
3. QPP premium, RI-1 slip box # 97
4. Commissions received, RI-7 slip box # 100

5. Employment income, RI-7 slip box # 101
6. Contractual employment (CPA), if included an RL-22 slip (Work chart 105) 102
7. Other employment income (taxable wages) 103
8. Parental insurance benefits, RI-6 slip, 2009 110
9. Employment Insurance benefits, 709-100 111
10. Old Age Security pension, 709-100 114
11. QPP or CPP benefits, RI-2 slip box # 119
12. Payments from a pension plan, an RRSP, a RPP or a DRS, or annuities 122
13. Retirement income transferred by your spouse (see the guide) 123
14. Dividends from taxable Canadian corporations 124
15. Actual amount of eligible dividends 167
16. Actual amount of ordinary dividends 167

17. Interest and other investment income 128
18. Rental income. Attach form TP-128-V or your financial statements. 130
19. Taxable capital gains (see the guide). Complete Schedule G. Gross income 168
20. Support payments received (taxable amount). See the guide. 142
21. Social assistance payments, RI-5 slip, box A, and similar financial assistance, RI-5 slip box # 147
22. Income replacement indemnities and net federal supplements. Specify: 149
23. Other income (see the guide). Specify: 153
24. Business income. Complete Schedule L. Net income 164

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

Net income
Deduction for workers (see the guide) 201
Registered pension plan (RPP) deductions, RI-1 slip box # 205
Employer expenses and deductions. Specify: 206
RRSP or PRPP deduction HBP or LLP 212
Support payments made (deductible amount). See the guide. 224
RRSP or PRPP deduction HBP or LLP 212
Business investment loss. Complete form TP-232-L-V. Total losses 233
Carrying charges and interest expenses (see lines 231 and 260 in the guide) 234
Business investment loss. Complete form TP-232-L-V. Allowable loss 234
Deduction for residents of designated remote areas. Complete form TP-250-L-V. 235
Deduction for exploration and development expenses 241
Deduction for amounts contributed to the QPP and the QPP on income from self-employment 248
Other deductions (see the guide). Specify: 249
Carry over of the adjustment of investment expenses (see the guide) 252
Add lines 201 through 231, and 234 through 252. **Total deductions = 254**
Subtract line 254 from line 199. **Net income = 275**
Adjustment of investment expenses (see the guide). Complete Schedule N. 260
Add lines 254 and 260. **Net income = 275**
If the result is negative, enter 0. Carry the result to page 3.

REVENU QUÉBEC INCOME TAX RETURN 2013 (TP-1-D-V (2013-12) Page 3)

Attach your documents here.
If you have a balance due, please attach your payment and the remittance slip to page 3.

Taxable income
Amount from line 275 275
Adjustment of deductions (see the guide) 276
Universal Child Care Benefit and income from a registered disability savings plan (see the guide) 278
Deductions for strategic investments (see the guide). Specify: 286
Non-capital losses from other years 288
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). Specify: 296
Add lines 287 through 297. **Total deductions = 278**
Subtract line 278 from line 275. If the result is negative, enter 0. **Taxable income = 277**

Non-refundable tax credits
Basic personal amount 350
Adjustment for income replacement indemnities (maximum \$10,075.50). See the guide. 350
Subtract line 358 from line 350. 359
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B. 361
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A. 367
Unres. 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
Interest paid on a student loan. Complete Schedule M. Amount claimed 385
Add lines 359 through 385. 388
Multiply line 388 by 20%. 389
Tax credit for volunteer firefighters (see the guide) 390
Tax credit for workers 65 or older (see the guide) 391
Tax credit for recent graduates working in remote resource regions. Complete form TP-376.1-ND-V. 392
Tax credits for donations and gifts (see the guide). If your donations and gifts exceed \$200, complete Schedule V. 393
Tax credit for tuition or examination fees. Complete Schedule T. 398
Tax credit for tuition or examination fees transferred by a child (see the guide) 398
Add lines 389 through 392 and 395 through 398. **Non-refundable tax credits = 399**
Carry the result to line 406.

Income tax and contributions
Income tax calculated in Work chart 400 400
Additional income tax calculated in Work chart 400.1 (taxable income over \$100,000) 400.1
Add lines 400 and 400.1. 401
If you must complete form TP-22-V or TP-25-V, check box 403. **Income tax on taxable income = 401**
Non-refundable tax credits (line 399) 404
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter 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 4 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 credits 415
Tax credit for the acquisition of Capital regional et coopérative Desjardins shares, RI-26 slip box # 422
Tax credit for a labour-sponsored fund (see the guide) 424
Add lines 414 through 424. 425
Subtract line 425 from line 411. If the result is negative, see line 431 in the guide. 431
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. 431
If the result is negative, enter 0. Carry the result to page 4. 431

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

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

RL-15 (2013-10)

Date de clôture de l'exercice financier: 2 0

1. Revenus net (ou perte nette) d'entreprise (autres revenus) et écart de plus ou moins de la société canadienne

2. Revenus net (ou perte nette) d'entreprise (autres revenus) et écart de plus ou moins de la société étrangère

3. Revenus net (ou perte nette) de location (autres revenus) et écart de plus ou moins de la société canadienne

4. Revenus net (ou perte nette) de location (autres revenus) et écart de plus ou moins de la société étrangère

5. Amortissement

6a. Montant net des dividendes déductibles

6b. Montant net des dividendes imposables

7. Intérêts et autres revenus de placement de fonds canadiens

8. Revenus de placement de fonds étrangers

9. Dividendes de coopération

10. Gains (ou pertes) en capital venant en capital de la société

11. Provisions relatives aux immobilisations déductibles

12. Gains (ou pertes) en capital de la société canadienne

13. Gains (ou pertes) en capital de la société étrangère

14. Revenus net de la société de personnes

15a. Frais financiers et frais d'intérêt

15b. Revenus imposables des résidents de transfert de dividendes à la source

16. Gains (ou pertes) en capital de la société

17. Impôt étranger payé sur les revenus net (ou perte) d'une entreprise

18. Impôt étranger payé sur les revenus net (ou perte) d'une entreprise

19. Divers de bilan/bénéfice

20. Autres divers

21a. Code d'impôt à l'établissement

21b. Code d'impôt à l'établissement

22. Fractions à répartir

23. Autres comme membres à responsabilité limitée

24. Frais d'exploration au Canada

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

26a. Capital versé - Part de la société membre dans les biens acquis

26b. Capital versé - Part de la société membre dans les biens acquis

27. Transactions à risque

28. Frais d'exploration au Québec

29. Frais de mise en valeur au Canada

30. Frais à l'égard de biens canadiens transférés au profit d'un conjoint

31. Frais relatifs à des mesures étrangères

32. Frais d'exploration au Québec

33. Frais d'exploration de surface, pétrole et gaz au Québec

34. Frais d'exploration dans le Nord québécois

35. Montants d'impôt pour les frais inscrits aux cases 28 à 34 et 32 à 34

36. Pourcentage de participation dans le revenu (ou la perte)

37. Nombre d'actions détenues par l'associé

38. Code d'actes

39. Code de société de

40. Code d'associé

41. Code de contribution

42. Pourcentage des actions tenues au Québec par la société de personnes

43. Remboursement de capital

44. Code d'impôt pour dividendes

45. Frais autres des gains en capital imposables ou des pertes nettes imposables

Abril fiscal

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

Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire *Faît des pertes des déductions et des crédits d'impôt relatifs à un abri fiscal* (TP-1079-6). Il ne confirme aucunement le droit de l'exploitant aux avantages fiscaux découlant de cet abri fiscal.

50. Nombre d'années depuis sa création

51. Code année

52. Code total des ventes

53. Montant à revenu basé

54. Montant de l'équipement à risque

55. Autres indications relatives à l'abri fiscal

Actions accréditées

60. Frais d'exploration au Canada

61. Frais de mise en valeur au Canada

62. Frais d'exploration au Québec

63. Frais d'exploration de surface, pétrole et gaz au Québec

64. Frais d'exploration dans le Nord québécois

65. Frais de mise en valeur au Québec

66. Montants d'impôt pour les frais inscrits aux cases 60 à 64

67. Code de crédit

68. Montant admissible

69. Code de régime ou de MFC

70. Code de loi

71. Montant admissible

72. Code de régime ou de MFC

73. Code de loi

74. Remboursement de contribution

REVENU QUÉBÉCOIS INCOME TAX RETURN 2013

TP-1-D-V (2013-12) Page 2

Total income

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

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

CPP contribution: 96
 Pensionable earnings (CPP): 96.1
 CPP premium, RI-7 slip box #: 97
 Commissions received, RI-7 slip, box #: 100

OPP contribution, RI-7 slip, box #: 98
 Pensionable salary or wages (OPP), RI-7 slip, box G: 98.1
 Taxable benefit, included on line 101 below, on which no OPP contribution was withheld: 101

Employment income, RI-7 slip, box A: 101
 Correction of employment income, if you received an RI-22 slip (Work chart 105): 102
 Other employment income (see the guide): Specify: 106 | 0 | 107
 Parental insurance benefits, RI-6 slip, box A: 110
 Employment insurance benefits, RI-6 slip: 111
 Old Age Security pension, RI-5 slip: 114
 QPP or CPP benefits, RI-2 slip, box C: 119
 Payments from a pension plan, an RRSP, a RRRP or a DRSP, or annuities: 122
 Retirement income transferred by your spouse (see the guide): 123
 Dividends from taxable Canadian corporations: 128
 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: 139
 Support payments received (taxable amount). See the guide: 142
 Social assistance payments, RI-5 slip, box A, and similar financial assistance, RI-5 slip, box #: 147
 Income replacement indemnities and net federal supplements: Specify: 149 | 148
 Other income (see the guide): Specify: 153 | 154
 Business income. Complete Schedule L: Net income: 164

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

Net income

Deduction for workers (see the guide): 201
 Registered pension plan (RRPP) deduction, RI-7 slip, box D: Specify: 206 | 207
 Employment expenses and deductions: 207
 RRSP or PRPP deduction: HBP or LLP: 212 | 214
 Support payments made (deductible amount). See the guide: 224
 Deductible 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 251 and 260 in the guide): 231
 Business investment loss. Complete form TP-232-L-V: Total losses: 233 | Allowable loss: 234
 Deduction for residents of designated remote areas. Complete form TP-350-L-V: 241
 Deduction for exploration and development expenses: 241
 Deduction for amounts contributed to the QPP and the QPP on income from self-employment: 248
 Other deductions (see the guide): Specify: 249 | 250
 Carry over of the adjustment of investment expenses (see the guide): 252
 Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions = 254**
 Subtract line 254 from line 199: 256
 Adjustment of investment expenses (see the guide). Complete Schedule N: 260
 Add lines 256 and 260. **Net income = 271**

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EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses and Canadian Development Expenses

NAME: _____

SIN: _____

	Balance		Deductions					Balance		Rate	Claim	Balance End of Year
	Beginning of Year	Additions	Recover Proceeds	Proceeds of Disposition	Government Assistance	Quebec Exploration Expenses	Other	Before Claim	Rate			
	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												

EXHIBIT J: Claiming Québec Exploration Expense for Québec Residents Only

RELEVÉ 15 Montants attribués aux membres d'une société de personnes (RL-15 (2013-10))

Date de clôture de l'exercice financier: 2 0

1. Revenu net (ou perte nette) d'entreprise (autres Canada et étranger) | 2. Revenu net (ou perte nette) d'entreprise (autres Canada et étranger) | 3. Revenu net (ou perte nette) de location (autres Canada et étranger) | 4. Revenu net (ou perte nette) de location (autres Canada et étranger) | 5. Amortissement | 6. Montant net des dividendes déductibles

17. Impôt étranger payé sur les revenus non liés à une entreprise | 18. Impôt étranger payé sur les revenus d'entreprise | 19. Divers de déduction | 20. Autres divers | 21. Code d'impôt à l'étranger (autres pays) | 22. Code d'impôt à l'étranger (autres pays) | 23. Code d'impôt à l'étranger (autres pays) | 24. Code d'impôt à l'étranger (autres pays) | 25. Code d'impôt à l'étranger (autres pays) | 26. Code d'impôt à l'étranger (autres pays) | 27. Code d'impôt à l'étranger (autres pays) | 28. Code d'impôt à l'étranger (autres pays) | 29. Code d'impôt à l'étranger (autres pays) | 30. Code d'impôt à l'étranger (autres pays) | 31. Code d'impôt à l'étranger (autres pays) | 32. Code d'impôt à l'étranger (autres pays) | 33. Code d'impôt à l'étranger (autres pays) | 34. Code d'impôt à l'étranger (autres pays) | 35. Code d'impôt à l'étranger (autres pays) | 36. Code d'impôt à l'étranger (autres pays) | 37. Code d'impôt à l'étranger (autres pays) | 38. Code d'impôt à l'étranger (autres pays) | 39. Code d'impôt à l'étranger (autres pays) | 40. Code d'impôt à l'étranger (autres pays) | 41. Code d'impôt à l'étranger (autres pays) | 42. Code d'impôt à l'étranger (autres pays) | 43. Code d'impôt à l'étranger (autres pays) | 44. Code d'impôt à l'étranger (autres pays) | 45. Code d'impôt à l'étranger (autres pays) | 46. Code d'impôt à l'étranger (autres pays) | 47. Code d'impôt à l'étranger (autres pays) | 48. Code d'impôt à l'étranger (autres pays) | 49. Code d'impôt à l'étranger (autres pays) | 50. Code d'impôt à l'étranger (autres pays) | 51. Code d'impôt à l'étranger (autres pays) | 52. Code d'impôt à l'étranger (autres pays) | 53. Code d'impôt à l'étranger (autres pays) | 54. Code d'impôt à l'étranger (autres pays) | 55. Code d'impôt à l'étranger (autres pays) | 56. Code d'impôt à l'étranger (autres pays) | 57. Code d'impôt à l'étranger (autres pays) | 58. Code d'impôt à l'étranger (autres pays) | 59. Code d'impôt à l'étranger (autres pays) | 60. Code d'impôt à l'étranger (autres pays) | 61. Code d'impôt à l'étranger (autres pays) | 62. Code d'impôt à l'étranger (autres pays) | 63. Code d'impôt à l'étranger (autres pays) | 64. Code d'impôt à l'étranger (autres pays) | 65. Code d'impôt à l'étranger (autres pays) | 66. Code d'impôt à l'étranger (autres pays) | 67. Code d'impôt à l'étranger (autres pays) | 68. Code d'impôt à l'étranger (autres pays) | 69. Code d'impôt à l'étranger (autres pays) | 70. Code d'impôt à l'étranger (autres pays) | 71. Code d'impôt à l'étranger (autres pays) | 72. Code d'impôt à l'étranger (autres pays) | 73. Code d'impôt à l'étranger (autres pays) | 74. Code d'impôt à l'étranger (autres pays) | 75. Code d'impôt à l'étranger (autres pays) | 76. Code d'impôt à l'étranger (autres pays) | 77. Code d'impôt à l'étranger (autres pays) | 78. Code d'impôt à l'étranger (autres pays) | 79. Code d'impôt à l'étranger (autres pays) | 80. Code d'impôt à l'étranger (autres pays) | 81. Code d'impôt à l'étranger (autres pays) | 82. Code d'impôt à l'étranger (autres pays) | 83. Code d'impôt à l'étranger (autres pays) | 84. Code d'impôt à l'étranger (autres pays) | 85. Code d'impôt à l'étranger (autres pays) | 86. Code d'impôt à l'étranger (autres pays) | 87. Code d'impôt à l'étranger (autres pays) | 88. Code d'impôt à l'étranger (autres pays) | 89. Code d'impôt à l'étranger (autres pays) | 90. Code d'impôt à l'étranger (autres pays) | 91. Code d'impôt à l'étranger (autres pays) | 92. Code d'impôt à l'étranger (autres pays) | 93. Code d'impôt à l'étranger (autres pays) | 94. Code d'impôt à l'étranger (autres pays) | 95. Code d'impôt à l'étranger (autres pays) | 96. Code d'impôt à l'étranger (autres pays) | 97. Code d'impôt à l'étranger (autres pays) | 98. Code d'impôt à l'étranger (autres pays) | 99. Code d'impôt à l'étranger (autres pays) | 100. Code d'impôt à l'étranger (autres pays)

Abri fiscal

Description et code de la principale activité commerciale concernant l'abri fiscal. Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire *Faît des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal* (TP-1079.6). Il ne confirme pas le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

56. Nombre d'années depuis le début de l'activité commerciale | 57. Code de l'abri fiscal | 58. Code de l'abri fiscal | 59. Code de l'abri fiscal | 60. Code de l'abri fiscal | 61. Code de l'abri fiscal | 62. Code de l'abri fiscal | 63. Code de l'abri fiscal | 64. Code de l'abri fiscal | 65. Code de l'abri fiscal | 66. Code de l'abri fiscal | 67. Code de l'abri fiscal | 68. Code de l'abri fiscal | 69. Code de l'abri fiscal | 70. Code de l'abri fiscal | 71. Code de l'abri fiscal | 72. Code de l'abri fiscal | 73. Code de l'abri fiscal | 74. Code de l'abri fiscal | 75. Code de l'abri fiscal | 76. Code de l'abri fiscal | 77. Code de l'abri fiscal | 78. Code de l'abri fiscal | 79. Code de l'abri fiscal | 80. Code de l'abri fiscal | 81. Code de l'abri fiscal | 82. Code de l'abri fiscal | 83. Code de l'abri fiscal | 84. Code de l'abri fiscal | 85. Code de l'abri fiscal | 86. Code de l'abri fiscal | 87. Code de l'abri fiscal | 88. Code de l'abri fiscal | 89. Code de l'abri fiscal | 90. Code de l'abri fiscal | 91. Code de l'abri fiscal | 92. Code de l'abri fiscal | 93. Code de l'abri fiscal | 94. Code de l'abri fiscal | 95. Code de l'abri fiscal | 96. Code de l'abri fiscal | 97. Code de l'abri fiscal | 98. Code de l'abri fiscal | 99. Code de l'abri fiscal | 100. Code de l'abri fiscal

Actions adhésives

60. Frais d'exploration au Canada | 61. Frais de mise en valeur au Canada | 62. Frais d'exploration au Québec | 63. Frais d'exploration dans d'autres provinces ou territoires | 64. Frais d'exploration dans d'autres pays | 65. Frais d'exploration dans d'autres pays | 66. Frais d'exploration dans d'autres pays | 67. Frais d'exploration dans d'autres pays | 68. Frais d'exploration dans d'autres pays | 69. Frais d'exploration dans d'autres pays | 70. Frais d'exploration dans d'autres pays | 71. Frais d'exploration dans d'autres pays | 72. Frais d'exploration dans d'autres pays | 73. Frais d'exploration dans d'autres pays | 74. Frais d'exploration dans d'autres pays | 75. Frais d'exploration dans d'autres pays | 76. Frais d'exploration dans d'autres pays | 77. Frais d'exploration dans d'autres pays | 78. Frais d'exploration dans d'autres pays | 79. Frais d'exploration dans d'autres pays | 80. Frais d'exploration dans d'autres pays | 81. Frais d'exploration dans d'autres pays | 82. Frais d'exploration dans d'autres pays | 83. Frais d'exploration dans d'autres pays | 84. Frais d'exploration dans d'autres pays | 85. Frais d'exploration dans d'autres pays | 86. Frais d'exploration dans d'autres pays | 87. Frais d'exploration dans d'autres pays | 88. Frais d'exploration dans d'autres pays | 89. Frais d'exploration dans d'autres pays | 90. Frais d'exploration dans d'autres pays | 91. Frais d'exploration dans d'autres pays | 92. Frais d'exploration dans d'autres pays | 93. Frais d'exploration dans d'autres pays | 94. Frais d'exploration dans d'autres pays | 95. Frais d'exploration dans d'autres pays | 96. Frais d'exploration dans d'autres pays | 97. Frais d'exploration dans d'autres pays | 98. Frais d'exploration dans d'autres pays | 99. Frais d'exploration dans d'autres pays | 100. Frais d'exploration dans d'autres pays

Crédit d'impôt

79. Code de crédit | 70. Montant adhésif | 71. Code de région ou de MRC | 72. Code de région ou de MRC | 73. Code de région ou de MRC | 74. Code de région ou de MRC | 75. Code de région ou de MRC | 76. Code de région ou de MRC | 77. Code de région ou de MRC | 78. Code de région ou de MRC | 79. Code de région ou de MRC | 80. Code de région ou de MRC | 81. Code de région ou de MRC | 82. Code de région ou de MRC | 83. Code de région ou de MRC | 84. Code de région ou de MRC | 85. Code de région ou de MRC | 86. Code de région ou de MRC | 87. Code de région ou de MRC | 88. Code de région ou de MRC | 89. Code de région ou de MRC | 90. Code de région ou de MRC | 91. Code de région ou de MRC | 92. Code de région ou de MRC | 93. Code de région ou de MRC | 94. Code de région ou de MRC | 95. Code de région ou de MRC | 96. Code de région ou de MRC | 97. Code de région ou de MRC | 98. Code de région ou de MRC | 99. Code de région ou de MRC | 100. Code de région ou de MRC

REVENU QUÉBEC INCOME TAX RETURN 2013 (TP-1-D-V (2013-12) Page 2)

Total income

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

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

Employment income, RI-1 slip box A | 101

Correction of employment income, if you included an RI-22 slip (Work chart 105) | 102

Other employment income (see the guide) | Specify: 106 | 103

Parental insurance benefits, RI-6 slip box A | 110

Employment insurance benefits, RI-6 slip | 111

Old Age Security pension, T4A(OAS) slip | 114

QPP or CPP benefits, RI-2 slip box C | 119

Payments from a pension plan, an RRSP, a RRBPE or a PRPP or a DPSP, or annuities | 122

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

Dividends from taxable Canadian corporations | 124

Actual amount of eligible dividends: 166 | Taxable amount: 128

Actual amount of ordinary dividends: 167 | Taxable amount: 129

Interest and other investment income | 130

Rental income. Attach form TP-128-V or your financial statements. | 131

Gross income: 168 | Net income: 136

Taxable capital gains (see the guide). Complete Schedule G | 142

Support payments received (taxable amount). See the guide. | 143

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

Income replacement indemnities and federal supplements | 148

Other income (see the guide) | Specify: 149 | 154

Business income. Complete Schedule L | 154

Net income: 164

Add lines 101 and 105 through 164. | Total income: 199

Net income

Deduction for workers (see the guide) | 201

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

Employment expenses and deductions | Specify: 206 | 207

RRSP or PRPP deduction | HBP or LLP | 212 | 214

Support payments made (deductible amount). See the guide. | 224

Business's social insurance number | 225

Support payments made (deductible amount) | 226

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

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

Business investment loss. Complete Form 401-222-1-V. | 232

Total losses: 233 | Allowable loss: 234

Deduction for residents of designated remote areas. Complete Form 401-222-1-V. | 235

Deduction for exploration and development expenses | 236

Deduction for amounts contributed to the QPP and the QPP on income from self-employment | 237

Other deductions (see the guide) | Specify: 240 | 241

Carry over of the adjustment of investment expenses (see the guide) | 242

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

Subtract line 254 from line 199. | 256

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

Add lines 256 and 260. | Net income: 271

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

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REVENU QUÉBEC INCOME TAX RETURN 2013 (TP-1-D-V (2013-12) Page 3)

Taxable income

Amount from line 275 | 275

Adjustment of deductions (see the guide) | Specify: 277 | 276

Universal Child Care Benefit and income from a registered disability savings plan (see the guide) | 278

Deductions for strategic investments (see the guide) | Specify: 280 | 287

Non-capital losses from other years | 290

Net capital losses from other years (see lines 276 and 290 in the guide) | 292

Capital gains deduction (see the guide) | 293

Deduction for an Indian | 295

Deductions for certain income (see the guide) | Specify: 296 | 297

Miscellaneous deductions (see the guide) | 299

Add lines 287 through 297. | Total deductions: 298

Subtract line 298 from line 275. If the result is negative, enter 0. | Taxable income: 299

Non-refundable tax credits

Basic personal amount | 350 | 11,195.00

Adjustment for income replacement indemnities (maximum \$10,075.50). See the guide. | 358

Subtract line 358 from line 350. | 359

Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B. | 361

Amount for dependent 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 | 379

Medical expenses. Complete Schedule B. | 381

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

Add lines 359 through 385. | 388

Multiply line 388 by 20%. | 389

Tax credit for volunteer firefighters (see the guide) | 390

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

Tax credit for recent graduates working in remote resource regions. Complete form TP-276.1-IND-V. | 392

Tax credits for donations and gifts (see the guide). If your donations and gifts exceed \$100, complete Schedule V. | 393

Tax credit for tuition or examination fees. Complete Schedule L. | 396

Tax credit for tuition or examination fees transferred by a child (see the guide) | 398

Add lines 389 through 392 and 395 through 398. | Non-refundable tax credits: 399

Income tax and contributions

Income tax calculated in Work chart 400 | 400

Additional income tax calculated in Work chart 400.1 (taxable income over \$100,000) | 400.1

Add lines 400 and 400.1. | 401

If you must complete form TP-22-V or TP-25-V, check box 403. | Income tax on taxable income: 401

Non-refundable tax credits (line 399) | 406

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. | 406

Tax credit for contribution to authorized Québec political parties (Work chart 414) | 414

Dividend tax credit | 415

Tax credit for the acquisition of Capital regional de coopératives Desjardins shares, RI-26 slip box B | 422

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

Add line 414 through 424. | 425

Subtract line 425 from line 413. If the result is negative, see line 431 in the guide. | 430

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. | 431

If the result is negative, enter 0. Carry the result to page 4. | 432

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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%		

¹ See prior year tax return for carryforward balances.

² Carryforward to next year's tax return.

Total

EXHIBIT L: Capital Gains Deduction on Resource Property

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

RL-15 (2013-10)

Date de clôture de l'exercice financier: 2 0

1. Revenus nets (après déduction des charges) (autres que les intérêts) 2. Revenus nets (après déduction des charges) (intérêts) 3. Revenus nets (après déduction des charges) (dividendes) 4. Revenus nets (après déduction des charges) (autres que les intérêts, les dividendes et les intérêts) 5. Amortissement 6. Montant net des dividendes déductibles

7. Intérêts nets (après déduction des charges) 8. Revenus de placement (autres que les intérêts) 9. Revenus de capitalisation 10. Gains (ou pertes) sur capital (autres que les intérêts) 11. Pertinences relatives aux immobilisations déductibles 12. Gains (ou pertes) sur capital (autres que les intérêts) 13. Revenus de placement (autres que les intérêts) 14. Revenus de la société (autres que les intérêts) 15a. Frais (ou bénéfices) de la société déductibles 16. Montant net des dividendes déductibles 17. Impôt déduit pour le revenu net (ou l'excédent) 18. Dividendes payés au membre d'entreprise 19. Dividendes non payés au membre d'entreprise 20. Autres dividendes 21a. Coût d'impôt à l'établissement d'actifs déductibles 21b. Coût d'impôt à l'établissement d'actifs non déductibles 22. Frais d'exploitation au Canada déductibles 23. Frais d'exploitation au Canada non déductibles 24. Frais d'exploitation au Québec déductibles 25. Frais d'exploitation au Québec non déductibles 26. Capital (ou perte) de la société membre (au 31 décembre) 27. Capital (ou perte) de la société membre (au 1er janvier) 28. Frais d'exploitation au Québec déductibles 29. Frais d'exploitation au Québec non déductibles 30. Frais d'exploitation au Québec déductibles 31. Frais d'exploitation au Québec non déductibles 32. Frais d'exploitation au Québec déductibles 33. Frais d'exploitation au Québec non déductibles 34. Frais d'exploitation au Québec déductibles 35. Frais d'exploitation au Québec non déductibles 36. Montants d'impôt pour les frais déductibles (au 31 décembre) 37. Montants d'impôt pour les frais déductibles (au 1er janvier) 38. Coût d'actifs 39. Coût d'actifs 40. Coût d'actifs 41. Coût d'actifs 42. Coût d'actifs 43. Coût d'actifs 44. Coût d'actifs 45. Coût d'actifs 46. Coût d'actifs 47. Coût d'actifs 48. Coût d'actifs 49. Coût d'actifs 50. Coût d'actifs 51. Coût d'actifs 52. Coût d'actifs 53. Coût d'actifs 54. Coût d'actifs 55. Coût d'actifs 56. Coût d'actifs 57. Coût d'actifs 58. Coût d'actifs 59. Coût d'actifs 60. Coût d'actifs 61. Coût d'actifs 62. Coût d'actifs 63. Coût d'actifs 64. Coût d'actifs 65. Coût d'actifs 66. Coût d'actifs 67. Coût d'actifs 68. Coût d'actifs 69. Coût d'actifs 70. Coût d'actifs 71. Coût d'actifs 72. Coût d'actifs 73. Coût d'actifs 74. Coût d'actifs 75. Coût d'actifs 76. Coût d'actifs 77. Coût d'actifs 78. Coût d'actifs 79. Coût d'actifs 80. Coût d'actifs 81. Coût d'actifs 82. Coût d'actifs 83. Coût d'actifs 84. Coût d'actifs 85. Coût d'actifs 86. Coût d'actifs 87. Coût d'actifs 88. Coût d'actifs 89. Coût d'actifs 90. Coût d'actifs 91. Coût d'actifs 92. Coût d'actifs 93. Coût d'actifs 94. Coût d'actifs 95. Coût d'actifs 96. Coût d'actifs 97. Coût d'actifs 98. Coût d'actifs 99. Coût d'actifs 100. Coût d'actifs

Abri fiscal

Description et code de la principale activité commerciale concernant l'abri fiscal. Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire *Faith des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal* (TP-1079-6). Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

Actions accréditées

60. Frais d'exploitation au Canada 61. Frais de main de main 62. Frais d'exploitation au Québec 63. Frais d'exploitation au Québec déductibles 64. Frais d'exploitation au Québec non déductibles 65. Frais d'exploitation au Québec déductibles 66. Frais d'exploitation au Québec non déductibles 67. Frais d'exploitation au Québec déductibles 68. Frais d'exploitation au Québec non déductibles 69. Frais d'exploitation au Québec déductibles 70. Frais d'exploitation au Québec non déductibles 71. Frais d'exploitation au Québec déductibles 72. Frais d'exploitation au Québec non déductibles 73. Frais d'exploitation au Québec déductibles 74. Frais d'exploitation au Québec non déductibles 75. Frais d'exploitation au Québec déductibles 76. Frais d'exploitation au Québec non déductibles 77. Frais d'exploitation au Québec déductibles 78. Frais d'exploitation au Québec non déductibles 79. Frais d'exploitation au Québec déductibles 80. Frais d'exploitation au Québec non déductibles 81. Frais d'exploitation au Québec déductibles 82. Frais d'exploitation au Québec non déductibles 83. Frais d'exploitation au Québec déductibles 84. Frais d'exploitation au Québec non déductibles 85. Frais d'exploitation au Québec déductibles 86. Frais d'exploitation au Québec non déductibles 87. Frais d'exploitation au Québec déductibles 88. Frais d'exploitation au Québec non déductibles 89. Frais d'exploitation au Québec déductibles 90. Frais d'exploitation au Québec non déductibles 91. Frais d'exploitation au Québec déductibles 92. Frais d'exploitation au Québec non déductibles 93. Frais d'exploitation au Québec déductibles 94. Frais d'exploitation au Québec non déductibles 95. Frais d'exploitation au Québec déductibles 96. Frais d'exploitation au Québec non déductibles 97. Frais d'exploitation au Québec déductibles 98. Frais d'exploitation au Québec non déductibles 99. Frais d'exploitation au Québec déductibles 100. Frais d'exploitation au Québec non déductibles

Crédit d'impôt

70. Coût d'actifs 71. Montant déductible 72. Coût d'actifs de l'ARC 73. Coût d'actifs 74. Coût d'actifs 75. Coût d'actifs 76. Coût d'actifs 77. Coût d'actifs 78. Coût d'actifs 79. Coût d'actifs 80. Coût d'actifs 81. Coût d'actifs 82. Coût d'actifs 83. Coût d'actifs 84. Coût d'actifs 85. Coût d'actifs 86. Coût d'actifs 87. Coût d'actifs 88. Coût d'actifs 89. Coût d'actifs 90. Coût d'actifs 91. Coût d'actifs 92. Coût d'actifs 93. Coût d'actifs 94. Coût d'actifs 95. Coût d'actifs 96. Coût d'actifs 97. Coût d'actifs 98. Coût d'actifs 99. Coût d'actifs 100. Coût d'actifs

REVENU QUÉBEC

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Capital Gains Deduction

Complete the property flowchart if you are not a resident of Québec.

1. Identifiable property (line 10) Taxable capital gain realized (line 18 or 23, as applicable) Eligible taxable capital gain amount (line 25 or 26, whichever is less, or the amount from box 45 of your RL-15 slip, as applicable)

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

3. Capital gains deductions claimed for previous years (line 57) Taxable capital gain realized (line 18 or 23, as applicable) Eligible taxable capital gain amount (line 25 or 26, whichever is less, or the amount from box 45 of your RL-15 slip, as applicable)

4. Capital gains deduction on resource property (line 69) Taxable capital gain realized (line 18 or 23, as applicable) Eligible taxable capital gain amount (line 25 or 26, whichever is less, or the amount from box 45 of your RL-15 slip, as applicable)

5. Capital gains deduction on resource property (line 69) Taxable capital gain realized (line 18 or 23, as applicable) Eligible taxable capital gain amount (line 25 or 26, whichever is less, or the amount from box 45 of your RL-15 slip, as applicable)

REVENU QUÉBEC

INCOME TAX RETURN 2013

TP-1-D-V (2013-12) Page 2

Total income

Employment income, RRSP, RRIF, RPP, etc. (line 101) 101

Correction of employment income, if you received an RL-22 slip (Work chart 105) 102

Other employment income (see the guide) 103

Parental insurance benefits, RRSP, RRIF, RPP, etc. (line 104) 104

Employment insurance benefits, RRSP, RRIF, RPP, etc. (line 105) 105

Old Age Security payments, RRSP, RRIF, RPP, etc. (line 106) 106

QPP or CPP benefits, RRSP, RRIF, RPP, etc. (line 107) 107

Payments from a pension plan, an RRSP, a RRIF, a RPP or a DRS, or annuities 108

Dividends from taxable Canadian corporations 109

Actual amount of eligible dividends 110

Actual amount of ordinary dividends 111

Interest and other investment income 112

Rental income. Attach form TP-128-V or your financial statements. 113

Net income 114

Net income 115

Net income 116

Net income 117

Net income 118

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REVENU QUÉBEC

INCOME TAX RETURN 2013

TP-1-D-V (2013-12) Page 3

Taxable income

Amount from line 275 275

Subtract line 276 276

Net capital losses from other years (see lines 276 and 290 in the guide) 277

Capital gains deduction (see the guide) 278

Capital gains deduction (see the guide) 279

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EXHIBIT M: Adjustment of Investment Expenses

REVENU QUÉBEC **Business Income** TP-1, D-L-V (2013-12) 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	12				Net income	22
Farming	Gross income	13				Net income	23
Fishing	Gross income	14				Net income	24
Profession	Gross income	15				Net income	25
Work remunerated on a commission basis	Gross income	16				Net income	26
Add lines 22 through 26							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							34
Carry the result to line 164 of your return.							Net business income = 34

Insurable earnings (QPIP) and pensionable earnings (PPP) of a person responsible for a family-type resource or an intermediate resource (line 4 of form LM-53-V) 40

Enclose a copy of this schedule with your return.

REVENU QUÉBEC **Adjustment of Investment Expenses** TP-1, D-N-V (2013-12) 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 (guaranteed return property income (gain-loss) in the guide)

Add lines 10 through 16

B. Investment income

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

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

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

Income accrued under a life insurance policy, RI-7 slip, box 7

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

Ordinary annuities, RI-2 slip, box 6, if "R0" 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

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

Carry the result to line 260 of your return.

C. Other investment expenses

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

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

Net capital losses from other years (see line 276 in the guide)

Add lines 50 and 52

Amount from line 36 above

Amount from line 18 above

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

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

Carry the result to line 276 of your return.

D. Amount that can be carried forward

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

Amount from line 40 above

Amount from line 64 above

Add lines 70 through 76

Amount from line 254 of your 2013 return

Subtract line 78 from line 76

Amount that can be carried forward = 80

Enclose a copy of this schedule with your return.

REVENU QUÉBEC **INCOME TAX RETURN** 2013 TP-1, D-V (2013-12) Page 2

Total income

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

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

CPP contribution	96	QPP contribution, RI-7 slip, box 8	98
Pensionable earnings (CPP)	96.1	Pensionable salary or wages (CPP), RI-7 slip, box G	98.1
QPP premium, RI-7 slip, box H	97	Taxable benefit, included on line 101 below, on which no QPP contribution was withheld	102
Commissions received, RI-7 slip, box M	100		

Employment income, RI-7 slip, box A

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

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

Parental insurance benefits, RI-6 slip, box A

Employment insurance benefits, T4E slip

Old Age Security pension, T4A(OAS) slip

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

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

Retirement income transferred by your spouse (see the guide)

Dividends from taxable Canadian corporations

Actual amount of eligible dividends: 166 Taxable amount: 128

Actual amount of ordinary dividends: 167 Taxable amount: 130

Interest and other investment income 130

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

Taxable capital gains (see the guide). Complete Schedule G. Gross income: 168 Net income: 136

Support payments received (taxable amount). See the guide. 142

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

Income replacement indemnities and net federal supplements Specify: 149 | 148

Other income (see the guide) Specify: 153 | 154

Business income. Complete Schedule L. Net income: 164

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

Net income

Deduction for workers (see the guide)

Registered pension (RRPP) deduction, RI-7 slip, box D Specify: 206 | 205

Employment expenses and deductions 214

RRSP or PRPP deduction HBP or LLP 212

Support payments made (deductible amount). See the guide. 225

Recipient's social insurance number 224

Support payments made (deductible amount) 225

Moving expenses. Complete form TP-348-V. 226

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

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

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

Deduction for exploration and development expenses 241

Deduction for amounts contributed to the QPP and the QPIP on income from self-employment (Other deductions (see the guide) Specify: 242 | 240

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

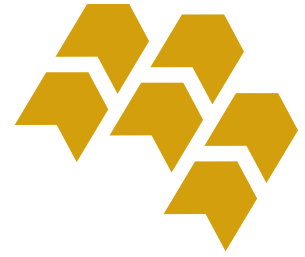
Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions = 254

Subtract line 254 from line 199. Net income = 275

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

Add lines 256 and 260. If the result is **negative**, enter 0. Carry the result to page 2. Net income = 275

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.



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