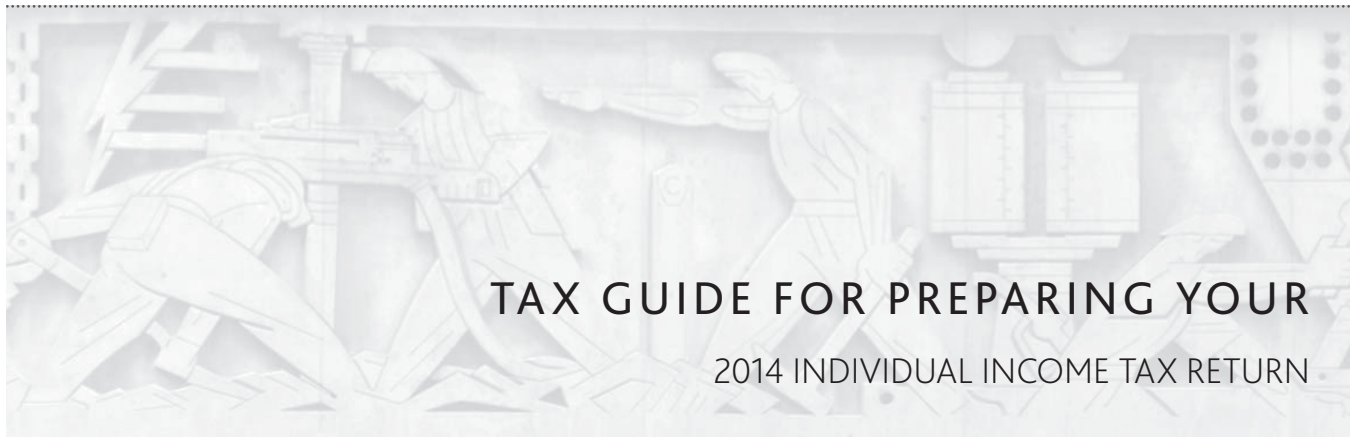


CMP 2013 RESOURCE LIMITED PARTNERSHIP

CMP 2014 RESOURCE 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 2014 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 2014 T1 General Income Tax and Benefit Return, please contact your local tax office or visit the CRA website at <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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| | | |
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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 2014.

This amount should be reported on line 122, page 2 of your 2014 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 2014 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 2014.

This amount should be reported in Part II, "Interest and other investment income" of Schedule 4.

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 2014.

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 federal dividend tax credit amount from Box 131 should be reported on line 425 of Schedule 1.

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 2014.

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 federal dividend tax credit amount from Box 134 should be reported on line 425 of Schedule 1.

Box 151

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

This amount represents your share of partnership capital gains (losses) for 2014.

This amount should be reported on line 174, "T5, T5013, and T4PS Information slips – Capital gains (or losses)" of Schedule 3.

Filing Instructions for Form T5013 continued

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 2014.

This amount should be reported in Form T1229 – *Statement of Resource Expenses and Depletion Allowance* for calculating the maximum CEE deduction available in 2014 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 2014 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-B] by subtracting Box B from Box A. Box [A-B] will be the amount carried forward to the 2015 taxation year.
Note: Any unused balance of the CEE pool at the end of the year can be carried forward indefinitely.
- (v) Report Area II, Box B to Area III. The total amount in Area III should be reported on line 224, page 3 of your 2014 T1 General Income Tax and Benefit Return.

Box 191

Renounced Canadian development expenses

This amount represents your share of Canadian development expenses for 2014.

This amount should be reported in Form T1229 – *Statement of Resource Expenses and Depletion Allowance* for calculating the maximum CDE deduction available in 2014 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 2014 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-B] by subtracting Box B from Box A. Box [A-B] will be the amount carried forward to the 2015 taxation year.
Note: Any unused balance of the CDE pool at the end of year can be carried forward indefinitely.
- (iv) Report Area II, Box B to Area III. The total amount in Area III should be reported on line 224, page 3 of your 2014 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 2014.

This amount should be reported on Form T1229 – *Statement of Resource Expenses and Depletion Allowance* and T2038 – *Investment Tax Credit (Individuals)* for calculating the investment tax credit available in 2014 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.

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 2014. This amount should be reported on Form T1221 – *Ontario Focused Flow-Through Share Resource Expenses (Individuals)* for 2014 and subsequent years for calculating the total qualifying resource expenses available in 2014. Report the amount from Box 200 on the T5013 slip on line 1, 2 or 3 of Form T1221.

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 2014.

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 2014. Report the amount from Box 197 on the T5013 slip on line 1, Part 1 of Form T1231.

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 2014.

This amount should be reported on Form T1241 – *Manitoba Mineral Exploration Tax Credit* for calculating the Manitoba mining exploration tax credit available in 2014. Report the amount from Box 199 of the T5013 slip on line 2, Part 1 of Form T1241.

For Saskatchewan Residents Only

G. Claiming the Saskatchewan Mineral Exploration Tax Credit – 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 2014.

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 2014. Report the amount of tax credit from Form SK-METC on line 70 of Form SK428 – Saskatchewan Tax.

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)

Box 1

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

This amount represents your share of partnership income (loss) for 2014.

This amount should be reported on line 29, "Income from a partnership of which you were a specified member" of Schedule L.

Boxes
6A, 6B

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

This amount represents your share of the partnership's actual dividends received from Canadian Corporations for 2014. 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 1.18. The sum of both amounts of taxable dividends should be reported on line 128, page 2 of your 2014 Québec Income Tax Return.
- (ii) Report the amount in Box 6A and 6B of the RL-15 slip on line 166 and 167, page 2 of your 2014 Québec Income Tax Return, respectively.

Box 7

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

This amount represents your share of partnership interest income for 2014. This amount should be reported on line 130, page 2 of your 2014 Québec Income Tax Return.

Box 12

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

This amount represents your share of partnership capital gains (losses) for the 2014 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.

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 2014 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 2014 gross income of the partnership. You are not required to report this amount in your 2014 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 2014 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 8.319%.

Report the dividend tax credit on line 415, page 3 of your 2014 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.

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 2014 deemed limited-recourse amount of the partnership.

You are not required to report this amount in your 2014 Québec Income Tax Return.

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

Box 60

Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for 2014.

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 2015 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 2014 Québec Income Tax Return.

Box 61

Canadian development expenses

This amount represents your share of Canadian development expenses for 2014.

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 2015 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 2014 Québec Income Tax Return.

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 2014.

This amount should be reported on line 250, "Other deductions", page 2 of your 2014 Québec Income Tax Return. Also, enter code "09" on line 249, page 2 of your 2014 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 2014.

From the RL-15 slip, calculate the total amount of (i) 10% of Box 62-1 (ii) 25% of Box 62-2 (iii) 10% of Box 63-1 and (iv) 25% of Box 63-2. Report this total on line 287, page 3 of your 2014 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

Partnership (société de personnes) / Société de personnes

Partnership's share (%) of partnership / Part de la société de personnes

| Box - Case | Code | Amount - Montant | Box - Case | Code | Amount - Montant |
|------------|------|------------------|------------|------|------------------|
| 104 | | | 151 | | |
| 128 | | | | | |

T1 GENERAL 2014 Income Tax and Benefit Return

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 | 115 |
| Other pensions and superannuation | 116 |
| Elected pension amount (attach Form T1032) | 117 |
| Universal child care benefit (UCCB) | 105 |
| UCCB amount designated as a dependent | 119 |
| Employment insurance and other benefits (box 14 of the T4E slip) | 120 |
| Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4) | 180 |
| Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations | 121 |
| Interest and other investment income (attach Schedule 4) | 122 |
| Net partnership income: limited or non-active partners only | 125 |
| Registered disability savings plan income | 127 |
| Rental income | Gross: 160, Net: 126 |
| Taxable capital gains (attach Schedule 3) | 127 |
| Support payments received | Total: 156, Taxable amount: 128 |
| RRSP income (from all T4RSP slips) | 129 |
| Other income | 130 |
| Self-employment income | Gross: 162, Net: 135 |
| Professional income | Gross: 164, Net: 137 |
| Commission income | Gross: 166, Net: 139 |
| Farming income | Gross: 168, Net: 141 |
| Fishing income | Gross: 170, Net: 143 |
| Workers' compensation benefits (box 10 of the T5007 slip) | 144 |
| School 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 |

T1-2014 Capital Gains (or Losses) in 2014 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) Year of acquisition | (2) Proceeds of disposition | (3) Adjusted cost base | (4) Outlays and expenses (from disposition) | (5) Gain (or loss) (column 2 minus column 3, net of 4) |
|--|-----------------------------|------------------------|---|--|
| 1. Qualified small business corporation shares (Report in 3 below, publicly traded shares, mutual fund units, deferred of eligible small business corporation shares, and other shares.) | | | | |
| Total: 104 | | | | |
| 2. Qualified farm property and qualified fishing property | | | | |
| Total: 109 | | | | |
| 3. Publicly traded shares, mutual fund units, deferred 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.) | | | | |
| Total: 151 | | | | |
| 4. Real estate, depreciable property, and other properties | | | | |
| Total: 153 | | | | |
| 5. Bonds, debentures, promissory notes, and other similar properties | | | | |
| Total: 151 | | | | |
| 6. Other mortgage foreclosures and conditional sales repossessions | | | | |
| Total: 154 | | | | |
| 7. Personal-use property (full description) | | | | |
| Gain only: 159 | | | | |
| 8. Listed personal property (LPP) (full description) | | | | |
| Gain only: 159 | | | | |
| Subtotal: 159 | | | | |
| Net gain only: 159 | | | | |
| Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in 3 above) | | | | |
| Total: 172 | | | | |
| Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T667) | | | | |
| Total: 174 | | | | |
| T5, T5013, and T4PS information slips - Capital gains (or losses) | | | | |
| Total: 176 | | | | |
| T3 information slips - Capital gains (or losses) | | | | |
| Total: 176 | | | | |
| Capital loss from a reduction in your business investment loss | | | | |
| Total: 192 | | | | |
| Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it) | | | | |
| Total: 197 | | | | |
| 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 2014: 199 | | | | |

T1-2014 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 |
| | 3 |
| Add lines 1 to 3, and enter this amount on line 180 of your return. | 180 |
| Taxable amount of eligible dividends (specify): | 4 |
| | 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 **État des revenus d'une société de personnes**

Partnership Income Statement

Partnership Information:

- Partnership Name: [Redacted]
- Partnership Number: [Redacted]
- Fiscal Year: 2013

Partnership Details:

- Total Income: 130
- Total Expenses: [Redacted]
- Total Net Income: [Redacted]

Partner Information:

- Partner Name: [Redacted]
- Partner Number: [Redacted]
- Partner Share: [Redacted]

Partner's Share of Income:

- Amount: [Redacted]
- Code: [Redacted]

T1-2014 **Statement of Investment Income** **Schedule 4**

Part I - Taxable amount of dividends

Line 1: Taxable amount of dividends other than eligible dividends: 180

Line 2: Taxable amount of eligible dividends: 120

Line 3: Total taxable amount of dividends: 300

T1-2014 **Statement of Investment Income** **Schedule 4**

Part II - Interest and other investment income

Line 4: Interest and other investment income: 120

Line 5: Total interest and other investment income: 120

T1-2014 **Federal Tax** **Schedule 1**

Step 2 - Federal tax on taxable income

Line 39: Federal tax on taxable income: 43,953

Step 3 - Net federal tax

Line 46: Net federal tax: 43,953

Line 47: Federal tax on split income: 48

Line 48: Total federal tax: 44,431

Line 49: Federal tax credit: 48

Line 50: Net federal tax: 44,383

EXHIBIT B: Claiming Canadian Exploration Expenses and Canadian Development Expenses

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

Partners' names and addresses - Nom et adresse de l'associé

Partners' shares (%) of partnership - Part des parts de la société de personnes

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

| Box - Case | Code | Amount - Montant | Box - Case | Code | Amount - Montant |
|------------|------|------------------|------------|------|------------------|
| 190 | | | 191 | | |

T1 GENERAL 2014 Income Tax and Benefit Return

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

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

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T44 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**

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

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

Disability supports deduction **215**

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

Moving expenses **219**

Support payments made Total **230** Allowable deduction **224**

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 RC61, 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 **233**

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

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

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

If you have a spouse or common-law partner, see line 236 in the guide. **This is your net income: 236**

Taxable income

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

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

B) As a Co- address: Other payments deduction **249**

Your author: (if you reported income on line 147, see line 250 in the guide) **250**

Elections A Limited partnership losses of other years **251**

political pas 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**

Do not use this area **257**

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

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.

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

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

II. Canadian resource expenditure pools

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

| | (1) | CCEE | CCDE | CCOGPE |
|---|---------------|--------|-------|--------|
| Balance at the beginning of the year | | | | |
| Add: Total current year renunciation from Area I | | | | |
| Other resource expenses (T5013 slips: boxes 173 to 175 and 206) | | | | |
| Other (specify) | | | | |
| Subtotal (2) | | | | |
| Deduct: Total assistance from Area I | | | | |
| Previous year's claim for federal investment tax credit | | | | |
| Provincial flow-through share tax credit received or entitled to receive | | | | |
| Assistance (T5013 slips: boxes 179 to 181) | | | | |
| Other (specify) | | | | |
| Subtotal (3) | | | | |
| Balance available (if negative for CCEE or CCDE include the amount on line 130 or your return, a negative CCOGPE balance will first reduce your CCEE) | (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 expense claimed | B | | | |
| Enter the amount in (4) or a lesser amount | [A - B] | | | |
| Balance at the end of the year | | | | |

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

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

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

Other expenses (e.g. Crown charges)

Resource allowance Resource profits X Inclusion Rate X 25% =

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

Inclusion rate: before 2003 - 100%; 2003 - 90%; 2004 - 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

Deduct: Provincial flow-through share tax credit received or entitled to receive

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

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

(enter on line 232 of your return)

EXHIBIT C: Claiming the Federal Investment Tax Credit

T5013 Statement of Partnership Income

Partnership account number (TS characteristic) / Numéro de compte de la société de personnes (TS caractéristique)

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

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

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

Box - Case Code Amount - Montant

194

T5013 (14) 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, exclude amounts from lines 6715 and 6725 $6715 \times 0.15 = 1$

Total contributions made to agricultural organizations for SR&ED $6716 \times 0.15 = 2$

ITC allocated from a partnership for SR&ED (see boxes 186, 187 and 189 of the T5013 slips) $6726 = 3$

ITC for total investments in qualified property and qualified resource property eligible for the transitional relief rate $6714 \times 0.10 = 4$

ITC for total investments in qualified resource property not eligible for the transitional rate $6723 \times 0.05 = 5$

Total current-year refundable credits (add amounts 1 to 5) Enter amount A in column 2 in Part F $= A$

Part B - Calculating the current year non-refundable ITC

Mineral exploration tax credit (METC)

Total of your flow-through mining expenditures (also referred to as renounced Canadian exploration expenses) from box 128 of the T101 slip or box 194 of the T5013 slip $6717 \times 0.15 = B$

* This amount must be reduced by any allowable provincial tax credits. This credit will reduce your Canadian exploration expense pool in the year following the year in which you claim the credit.

Apprenticeship job creation tax credit (AJCTC)

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

For each apprentice in their first 24 months of the apprenticeship, enter the 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 \$50,000, whichever is less |
| 1 | | |
| 2 | | |
| 3 | | |
| Total apprenticeship job creation tax credit (Total of amounts in column 3) $6718 \times 0.10 = C$ | | |

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

Investment tax credit for child care spaces

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

Total amount of current year expenditures 1

Total number of child care spaces 2

Investment tax credit for child care spaces $6719 \times 0.25 = D$

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

Statement of Resource Expenses and Depletion Allowance Protected B when completed

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

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

Attach a separate sheet of paper if you need additional space for Areas I, IV, or V.

Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.

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

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

Portion of any reduction subject to an interest free period

Enter the total of the amounts reported in box 130 of your T101 or box 196 of your T5013 slips.

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

II. Canadian resource expenditure pools

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

| | (1) | CCEE | CCDE | CCOGPE |
|---|-----|----------------|---------------|---------------|
| Balance at the beginning of the year | | | | |
| Add: Total current year renunciation from Area I | | | | |
| Other resource expenses (T5013 slips: boxes 173 to 175 and 206) | | | | |
| Other (specify) | | | | |
| Subtotal (2) | | | | |
| Deduct: Total assistance from Area I | | | | |
| Previous year's claim for federal investment tax credit | | | | |
| Provincial flow-through share tax credit received or entitled to receive | | | | |
| Assistance (T5013 slips: boxes 179 to 181) | | | | |
| Other (specify) | | | | |
| Subtotal (3) | | | | |
| Balance available | | | | |
| (If negative for CCEE or CCDE include the amount on line 130 or your return, a negative CCOGPE balance will first reduce your CCEE) | | | | |
| Rate | | $\times 100\%$ | $\times 30\%$ | $\times 10\%$ |
| Maximum exploration and development expenses available for deduction (if negative enter zero) | | | | |
| Exploration and development expenses claimed | | | | |
| Enter the amount in (4) or a lesser amount | | | | |
| Balance at the end of the year | | | | |

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

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

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

Other expenses (e.g. Crown charges)

Resource allowance Resource profits \times Inclusion Rate $\times 25\% =$

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

*Inclusion rate: before 2003 - 100%; 2003 - 80%; 2004 - 70%; 2005 - 60%; 2006 - 50%; after 2006 - 0%

IV. Expenditures qualifying for an investment tax credit (see line 412 in the General Income Tax and Benefit Guide)

Expenditures qualifying for an investment tax credit from Area I

Deduct: Provincial flow-through share tax credit received or entitled to receive

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

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

(enter on line 232 of your return)

T1229 E (14) (Vous pouvez obtenir ce formulaire en français à www.ar.gc.ca ou un composant le 1-800-959-3376.)

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

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

Partnership account number (13 characters) / Numéro de compte de la société de personnes (13 caractères): 001
 Partner's name and address - Nom et adresse de l'associé: 008
 Partner's identification number / Numéro d'identification de l'associé: 005
 Total business income (total) / Total des revenus (de la partie) d'entreprise: 009
 Total capital gains (netless) / Total des gains réalisés en capital: 040

Partnership account number (13 characters) / Numéro de compte de la société de personnes (13 caractères): 001
 Partner's name and address - Nom et adresse de l'associé: 008
 Partner's identification number / Numéro d'identification de l'associé: 005
 Total business income (total) / Total des revenus (de la partie) d'entreprise: 009
 Total capital gains (netless) / Total des gains réalisés en capital: 040

Box - Case Code / Autre information - Autres renseignements: 000
 Amount - Montant / Montant - Montant: 000
 Amount - Montant / Montant - Montant: 000
 Amount - Montant / Montant - Montant: 000
 Amount - Montant / Montant - Montant: 000
 Amount - Montant / Montant - Montant: 000
 Amount - Montant / Montant - Montant: 000

Protected B when completed - Protégé B une fois rempli

Ontario Focused Flow-Through Share Resource Expenses (Individuals)
 Complete this form if you are claiming an Ontario focused flow-through share tax credit on Form ON479, Ontario Credits.

You must be a resident of Ontario on December 31 of the year to claim this credit.

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

If you are filing electronically, keep all of your documents in case we ask to see them at a later date. Attach a copy of this form to your paper return. Also attach the credit certification documents (Slip T101, Statement of Resource Expenses, or T5013, Statement of Partnership Income, you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

Name: [] Social insurance number: []
 Address: [] Tax year: []

Use a separate line to provide, for each corporation, the identification number (not applicable for Slip T5013) and the amount from box 145 of Slip T101 or box 200 of Slip T5013. If you need more space, attach a separate list and enter only your total on line 4.

Identification number [] - [] Enter the amount of qualifying expenses. 1
 Identification number [] - [] Enter the amount of qualifying expenses. + 2
 Identification number [] - [] Enter the amount of qualifying expenses. + 3
 Add lines 1, 2, and 3. Enter the result on line 6266 in the "Ontario focused flow-through share tax credit" section of Form ON479. = 4

T1221 E (14) (Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7383.)

Ontario Focused Flow-Through Share Resource Expenses (Individuals)
 Complete this form if you are claiming an Ontario focused flow-through share tax credit on Form ON479, Ontario Credits.

You must be a resident of Ontario on December 31 of the year to claim this credit.

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

If you are filing electronically, keep all of your documents in case we ask to see them at a later date. Attach a copy of this form to your paper return. Also attach the credit certification documents (Slip T101, Statement of Resource Expenses, or T5013, Statement of Partnership Income, you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

Name: [] Social insurance number: []
 Address: [] Tax year: []

Use a separate line to provide, for each corporation, the identification number (not applicable for Slip T5013) and the amount from box 145 of Slip T101 or box 200 of Slip T5013. If you need more space, attach a separate list and enter only your total on line 4.

Identification number [] - [] Enter the amount of qualifying expenses. 1
 Identification number [] - [] Enter the amount of qualifying expenses. + 2
 Identification number [] - [] Enter the amount of qualifying expenses. + 3
 Add lines 1, 2, and 3. Enter the result on line 6266 in the "Ontario focused flow-through share tax credit" section of Form ON479. = 4

T1221 E (14) (Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7383.)

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

Canada Revenue Agency / Agence des Revenus du Canada

Fiscal period end / Exercice se terminant le

T5013

Etat des revenus d'une société de personnes

Box 141: 197

Box 197: 6880

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, 2015.

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 Tax year 2014

| | | | |
|---|---|-------------|---|
| Total of all eligible amounts from box 141 of Information Slip T101 and/or from box 197 of Information Slip T5013 | | | 1 |
| Tax credit rate | x | 20% | 2 |
| Current-year credit available | = | 6880 | 3 |

Part 2 – BC MFTS tax credit claim for 2014

| | | | |
|---|---|--|----|
| Enter the amount from line 3. | | | 4 |
| Balance of BC MFTS tax credit available for carryforward from your 2013 notice of assessment or notice of reassessment. | + | | 5 |
| Total credit available | = | | 6 |
| Add lines 4 and 5. | | | 7 |
| 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 BC428MJ, of Form T2203, Provincial and Territorial Taxes for 2014 – Multiple Jurisdictions. | | | 8 |
| Enter the amount from line 6 or line 7, whichever is less. | | | 9 |
| 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 BC428MJ, of Form T2203, whichever applies. | | | 10 |
| Current-year claim | | | 11 |

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

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

Part 3 – Carryback and amount available to carry forward

| | | | |
|---|---|--|----|
| Enter the amount from line 6. | | | 12 |
| Enter the amount from line 9. | - | | 13 |
| Total credit available for carryback | = | | 14 |
| Line 10 minus line 11 | | | 15 |
| BC MFTS tax credit to be applied to 2013 | | | 16 |
| BC MFTS tax credit to be applied to 2012 | + | | 17 |
| BC MFTS tax credit to be applied to 2011 | + | | 18 |
| Add lines 13, 14, and 15 (the total cannot be more than the amount from line 12). | = | | 19 |
| Balance of BC MFTS tax credit available to carry forward | = | | 20 |

Certification

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

Signature

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

T5013
 Tax Information Slip - Reçu d'information de l'impôt
 Tax year / Année fiscale: 2014

Partner's name and address - Nom et adresse du partenaire
 199

Partner's identification number - Numéro d'identification du partenaire
 005

Box - Case Code Amount - Montant
 199

Protected B when completed - Protégé B une fois rempli

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 2014

Unused Manitoba mineral exploration tax credit from your 2013 notice of assessment or notice of reassessment 1

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

Tax credit rate 30% 3

Multiply line 2 by line 3. Current year credit available 833 4

Add lines 1 and 4. Total credit available 833 5

Enter the amount from line 65 of Form MB428, Manitoba Tax, or, if you have to pay tax to more than one jurisdiction, enter the amount from line 42 in Part 4, Section MB428MJ, of Form T2203, Provincial and Territorial Taxes for 2014 - Multiple Jurisdictions. 6

Enter the amount from line 5 or line 6, whichever is less. 7

You may claim, on line 8, an amount not exceeding the amount shown on line 7. Enter this amount on line 66 of Form MB428 or on line 43 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 0 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 2013, 2012, and/or 2011 return(s), send an adjustment request to the Canada Revenue Agency. Note: Wait until you receive your 2014 notice of assessment before making an adjustment request to your 2013, 2012, and/or 2011 return(s).

Certification

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

Signature _____ Date _____

See the privacy notice on your return.

(Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7383.)

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: 12.0.2014

1. Revenu des ventes de biens matériels (autres que des produits agricoles) 2. Revenu des ventes de biens matériels (autres que des produits agricoles) 3. Revenu des ventes de biens matériels (autres que des produits agricoles) 4. Revenu des ventes de biens matériels (autres que des produits agricoles) 5. Revenu des ventes de biens matériels (autres que des produits agricoles) 6. Revenu des ventes de biens matériels (autres que des produits agricoles) 7. Revenu des ventes de biens matériels (autres que des produits agricoles) 8. Revenu des ventes de biens matériels (autres que des produits agricoles) 9. Revenu des ventes de biens matériels (autres que des produits agricoles) 10. Revenu des ventes de biens matériels (autres que des produits agricoles) 11. Revenu des ventes de biens matériels (autres que des produits agricoles) 12. Revenu des ventes de biens matériels (autres que des produits agricoles) 13. Revenu des ventes de biens matériels (autres que des produits agricoles) 14. 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Revenu des ventes de biens matériels (autres que des produits agricoles) 99. Revenu des ventes de biens matériels (autres que des produits agricoles) 100. Revenu des ventes de biens matériels (autres que des produits agricoles)

REVENU QUÉBEC **Income tax return** **2014** TP-1-D-V

Pay close attention to the lines preceded by an arrow → TP-1-D-V (2014-12) Page 2

Inform Total income

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

1. CPP contribution 2. Pensionable earnings (CPP) 3. QPP contribution 4. Pensionable salary or wages (QPP) 5. Taxable benefits included on line 101 below on which no QPP contribution was withheld

6. Employment income 7. Correction of employment income 8. Other employment income 9. Parental insurance benefits 10. Old Age Security benefits 11. OAS or CPP benefits 12. Payments from a pension plan, an RRSP, a RESP, a RRIF, a RSP or annuitant 13. Dividends from taxable Canadian corporations 14. Interest and other investment income 15. Rental income 16. Taxable capital gains 17. Support payments received 18. Social assistance payments 19. Income replacement indemnities and net federal supplements 20. Other income 21. Business income

Net income

22. Deduction for workers 23. Registered pension plan (RPP) deduction 24. Employment expenses and deductions 25. RESP or FRPP/RESP deduction 26. Support payments made 27. Moving expenses 28. Carrying charges and interest expenses 29. Business investment loss 30. Deduction for residents of designated remote areas 31. Deduction for exploration and development expenses 32. Deduction for retirement income transferred to your spouse 33. Deduction for a repayment of amounts overpaid to you 34. Deduction for amounts contributed to the QPP and the OPP 35. Carry-over of the allocation of investment expenses 36. Add lines 201 through 207 37. Subtract line 254 from line 199 38. Adjustment of investment expenses 39. Add lines 256 and 260

REVENU QUÉBEC **Business Income** TP-1-D-L-V (2014-12) 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: Farms, Fishing, Professions, Work remunerated on a commission basis

Income from a partnership allocated to a retiring partner or end-of-career allowance received by a physician who did not practice medicine in the year the allowance was received

Income from a partnership of which you were a specified member

Carry the result to line 164 of your return.

Net business income: 144

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

Enclose a copy of this schedule with your return.

REVENU QUÉBEC **Capital Gains and Losses** TP-1-D-G-V (2014-12) Page 1 Schedule G

You must complete this schedule, if you disposed of capital property in 2014 or if you are required to report a capital gain resulting from a reserve claimed in 2014.

A. Capital gains and losses

Amount from line 26: 26
Capital loss attributable to the reduction of a business investment loss: 26
Complete form TP-213-V: 26
Subtract line 28 from line 26: 26
Amount of your 2014 reserve for property disposed of in 2014 (see line 136 in the guide): 26
Subtract line 32 from line 30: 26
Amount of your 2013 reserve: 26
Amount of your 2014 reserve for property disposed of before 2014: 26
Subtract line 38 from line 36: 26
Add lines 34 and 40: 26
Carry the result (whether positive or negative) to line 88: 26

B. Resource property

Name of resource property: 46
Proceeds of disposition: 46
Acquisition date: 46
Number of shares, if applicable: 46
Acquisition date: 46
Expenses relating to the disposition: 46
Subtract lines B and C from line A: 46
Capital gains (or losses) from resource property: 46
Capital gains (or losses) from a partnership, if the gains or losses are not included on line 47: 46
Add lines 46 through 48: 46
Carry the result (whether positive or negative) to line 88: 46

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 51
Qualified fishing property 52
Qualified small business corporation shares 53

D. Taxable capital gains (or net capital loss)

Add lines 44, 50 and 84: 84
Deductible capital gains realized on a disposition of small business corporation shares: 84
Subtract line 84 from line 88: 84
Multiply line 96 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): 84
Taxable capital gains (or net capital loss): 84

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: 2013-12-31

1. Dénomination de la société (en français et en anglais) / 2. Adresse de la société (en français et en anglais) / 3. Adresse des lieux de travail (en français et en anglais) / 4. Numéro d'identification de la société (en français et en anglais) / 5. Numéro de la déclaration de revenus (en français et en anglais)

6. Montant total des dividendes déclarés / 7. Montant des dividendes déclarés en espèces / 8. Montant des dividendes déclarés en actions / 9. Montant des dividendes déclarés en obligations / 10. Montant des dividendes déclarés en autres titres

11. Description et code de la principale activité commerciale concernée (Tableau fiscal) / 12. Numéro d'identification attribué à cet abri fiscal (voir le formulaire État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1079.6)) / 13. Confirmation de l'absence de dividendes déclarés de ce type d'abri fiscal

14. Actions accréditées / 15. Actions de réserve / 16. Actions de participation / 17. Actions de préférence / 18. Actions de vote / 19. Actions de dividendes / 20. Actions de contrôle / 21. Actions de gestion / 22. Actions de surveillance / 23. Actions de conseil / 24. Actions de représentation / 25. Actions de surveillance / 26. Actions de conseil / 27. Actions de gestion / 28. Actions de surveillance / 29. Actions de conseil / 30. Actions de gestion

31. Crédit d'impôt / 32. Crédit d'impôt de base / 33. Crédit d'impôt de complément / 34. Crédit d'impôt de solidarité / 35. Crédit d'impôt de participation

REVENU QUÉBEC Income tax return 2014 (TP-1-D-V)

Pay close attention to the lines preceded by an arrow → TP-1-D-V (2014-12) Page 2

Total income

If you held employment outside Canada, check this box: Yes No

1. Last year's CPP contribution: 76.11 / 2. Personal savings (CPP): 96.11 / 3. QPP premium (RL-1 slip, box H): 41.11 / 4. Commission received (RL-1 slip, box M): 100.11

5. Employment income (see the guide): 1,100.11 / 6. Dividends from taxable Canadian corporations (Actual amount of eligible dividends): 100.11 / 7. Interest and other investment income: 100.11 / 8. Rental income: 100.11 / 9. Taxable capital gains: 100.11 / 10. Support payments received: 100.11 / 11. Social assistance, veterans, etc.: 100.11 / 12. Other income: 100.11

Net income

13. Employment expenses and deductions: 200.11 / 14. RRSP or FRRPP/VEEP deduction: 200.11 / 15. Support payments made: 200.11 / 16. Moving expenses: 200.11 / 17. Carrying charges and interest expenses: 200.11 / 18. Business investment loss: 200.11 / 19. Deduction for residents of designated remote areas: 200.11 / 20. Deduction for exploration and development expenses: 200.11 / 21. Deduction for retirement income transferred to your spouse: 200.11 / 22. Deduction for a repayment of amounts overpaid to you: 200.11 / 23. Deduction for amounts contributed to the QPP and the QPP on income from self-employment: 200.11 / 24. Carry-over of the allotment of investment expenses: 200.11

Net income: 2,000.11

REVENU QUÉBEC Income tax return 2014 (TP-1-D-V)

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

Taxable income

Amount from line 275: 2,000.11 / Adjustment of deductions: 277.11 / Universal Child Care Benefit and income from a registered disability savings plan: 277.11 / Deductions for strategic investments: 4,200.11 / Non-capital losses from other years: 200.11 / Net capital losses from other years: 200.11 / Capital gains deduction: 200.11 / Deduction for an Indian: 200.11 / Deductions for certain income: 200.11 / Miscellaneous deductions: 200.11 / Total deductions: 5,374.44 / Taxable income: 2,000.11

Non-refundable tax credits

Basic personal amount: 200.11 / Adjustment for income replacement indemnities: 1,305.00 / Subtotal line 358 from line 350: 1,505.11 / Age amount, amount for a person living alone, and amount for retirement income: 200.11 / Amount for dependants and amount transferred by a child 18 or over: 200.11 / Union, professional or other dues: 200.11 / Amount for a severe and prolonged impairment: 200.11 / Expenses for medical services: 200.11 / Medical expenses: 200.11 / Interest paid on a student loan: 200.11 / Total non-refundable tax credits: 11,305.00

Income tax and contributions

Income tax calculated in Work chart 400: 400.11 / Additional income tax calculated in Work chart 400.1 (taxable income over \$100,970): 400.11 / Total income tax on taxable income: 800.11 / Non-refundable tax credits (line 399): 800.11 / Total: 2,000.11

39. Tax credit for tuition or examination fees: 200.11 / 40. Tax credit for research and development: 200.11 / 41. Tax credit for research and development in remote resource regions: 200.11 / 42. Tax credit for donations and gifts: 200.11 / 43. Tax credit for tuition or examination fees: 200.11 / 44. Tax credit for research and development in remote resource regions: 200.11 / 45. Tax credit for donations and gifts: 200.11 / 46. Tax credit for tuition or examination fees: 200.11 / 47. Tax credit for research and development in remote resource regions: 200.11 / 48. Tax credit for donations and gifts: 200.11

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: 2013-12-31

1. Revenu des intérêts et dividendes (autres que ceux mentionnés à la ligne 28) 2. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 3. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 4. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 5. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 6. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 7. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 8. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 9. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 10. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 11. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 12. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 13. Revenu des gains en capital (autres que ceux mentionnés à la ligne 28) 14. 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REVENU QUÉBEC **Income tax return** **2014** TP-1-D-V

Total income

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

1. CPP contribution 70 2. Pensionable earnings (CPP) 94 3. QPP contribution 94 4. Pensionable salary or wages (QPP) 94 5. QPP premium 94 6. Commissions received 100 7. Employment income 100 8. Other employment income 100 9. Dividends from taxable Canadian corporations 100 10. Interest and other investment income 100 11. Rental income 100 12. Taxable capital gains 100 13. Support payments received 100 14. Social assistance payments 100 15. Other income 100 16. Business income 100 17. Total income 100

Net income

18. Deduction for workers 100 19. Employment expenses and deductions 100 20. Social assistance payments 100 21. Other income 100 22. Business income 100 23. Total deductions 100 24. Net income 100

EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses and Canadian Development Expenses

NAME: _____

SIN: _____

| | Balance | | Deductions | | | | | | Balance | | Rate | Claim | Balance |
|----------------|-------------------|-------------|------------------|-------------------------|-----------------------|-----------------------------|--------|--------------|-------------|--------|--------|-------|---------|
| | Beginning of Year | End of Year | Recover Proceeds | Proceeds of Disposition | Government Assistance | Québec Exploration Expenses | Other | Before Claim | End of Year | | | | |
| | 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: 2013-12-31

1. Revenu des intérêts et dividendes (autres que ceux mentionnés à la ligne 2) 2. Revenu des gains en capital (autres que ceux mentionnés à la ligne 3) 3. Revenu des gains en capital (autres que ceux mentionnés à la ligne 3) 4. Revenu des gains en capital (autres que ceux mentionnés à la ligne 3) 5. Amortissement 6. Montant des dividendes déductibles 7. Montant des dividendes déductibles 8. Montant des dividendes déductibles 9. Montant des dividendes déductibles 10. Montant des dividendes déductibles 11. Montant des dividendes déductibles 12. Montant des dividendes déductibles 13. Montant des dividendes déductibles 14. Montant des dividendes déductibles 15. Montant des dividendes déductibles 16. Montant des dividendes déductibles 17. Montant des dividendes déductibles 18. Montant des dividendes déductibles 19. Montant des dividendes déductibles 20. Montant des dividendes déductibles 21. Montant des dividendes déductibles 22. Montant des dividendes déductibles 23. Montant des dividendes déductibles 24. Montant des dividendes déductibles 25. Montant des dividendes déductibles 26. Montant des dividendes déductibles 27. Montant des dividendes déductibles 28. Montant des dividendes déductibles 29. Montant des dividendes déductibles 30. Montant des dividendes déductibles 31. Montant des dividendes déductibles 32. Montant des dividendes déductibles 33. Montant des dividendes déductibles 34. Montant des dividendes déductibles 35. Montant des dividendes déductibles 36. Montant des dividendes déductibles 37. Montant des dividendes déductibles 38. Montant des dividendes déductibles 39. Montant des dividendes déductibles 40. Montant des dividendes déductibles 41. Montant des dividendes déductibles 42. Montant des dividendes déductibles 43. Montant des dividendes déductibles 44. Montant des dividendes déductibles 45. Montant des dividendes déductibles 46. Montant des dividendes déductibles 47. Montant des dividendes déductibles 48. Montant des dividendes déductibles 49. Montant des dividendes déductibles 50. Montant des dividendes déductibles 51. Montant des dividendes déductibles 52. Montant des dividendes déductibles 53. Montant des dividendes déductibles 54. Montant des dividendes déductibles 55. Montant des dividendes déductibles 56. Montant des dividendes déductibles 57. Montant des dividendes déductibles 58. Montant des dividendes déductibles 59. Montant des dividendes déductibles 60. Montant des dividendes déductibles 61. Montant des dividendes déductibles 62. Montant des dividendes déductibles 63. Montant des dividendes déductibles 64. Montant des dividendes déductibles 65. Montant des dividendes déductibles 66. Montant des dividendes déductibles 67. Montant des dividendes déductibles 68. Montant des dividendes déductibles 69. Montant des dividendes déductibles 70. Montant des dividendes déductibles 71. Montant des dividendes déductibles 72. Montant des dividendes déductibles 73. Montant des dividendes déductibles 74. Montant des dividendes déductibles 75. Montant des dividendes déductibles 76. Montant des dividendes déductibles 77. Montant des dividendes déductibles 78. Montant des dividendes déductibles 79. Montant des dividendes déductibles 80. Montant des dividendes déductibles 81. Montant des dividendes déductibles 82. Montant des dividendes déductibles 83. Montant des dividendes déductibles 84. Montant des dividendes déductibles 85. Montant des dividendes déductibles 86. Montant des dividendes déductibles 87. Montant des dividendes déductibles 88. Montant des dividendes déductibles 89. Montant des dividendes déductibles 90. Montant des dividendes déductibles 91. Montant des dividendes déductibles 92. Montant des dividendes déductibles 93. Montant des dividendes déductibles 94. Montant des dividendes déductibles 95. Montant des dividendes déductibles 96. Montant des dividendes déductibles 97. Montant des dividendes déductibles 98. Montant des dividendes déductibles 99. Montant des dividendes déductibles 100. Montant 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 État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1079.6). Il se confirme avec vous le droit de l'investissement au avantage fiscal/déductible de cet abri fiscal.

Actions accréditées

68. Part d'exploration au Canada 69. Part d'exploration au Québec 70. Part d'exploration dans le Nord québécois 71. Part d'exploration dans le Nord québécois 72. Part d'exploration dans le Nord québécois 73. Part d'exploration dans le Nord québécois 74. Part d'exploration dans le Nord québécois 75. Part d'exploration dans le Nord québécois 76. Part d'exploration dans le Nord québécois 77. Part d'exploration dans le Nord québécois 78. Part d'exploration dans le Nord québécois 79. Part d'exploration dans le Nord québécois 80. Part d'exploration dans le Nord québécois 81. Part d'exploration dans le Nord québécois 82. Part d'exploration dans le Nord québécois 83. Part d'exploration dans le Nord québécois 84. Part d'exploration dans le Nord québécois 85. Part d'exploration dans le Nord québécois 86. Part d'exploration dans le Nord québécois 87. Part d'exploration dans le Nord québécois 88. Part d'exploration dans le Nord québécois 89. Part d'exploration dans le Nord québécois 90. Part d'exploration dans le Nord québécois 91. Part d'exploration dans le Nord québécois 92. Part d'exploration dans le Nord québécois 93. Part d'exploration dans le Nord québécois 94. Part d'exploration dans le Nord québécois 95. Part d'exploration dans le Nord québécois 96. Part d'exploration dans le Nord québécois 97. Part d'exploration dans le Nord québécois 98. Part d'exploration dans le Nord québécois 99. Part d'exploration dans le Nord québécois 100. Part d'exploration dans le Nord québécois

Crédit d'impôt

76. Crédit de cotisation 77. Montant admissible 78. Crédit de cotisation de 50% 79. Crédit de cotisation de 50% 80. Crédit de cotisation de 50% 81. Crédit de cotisation de 50% 82. Crédit de cotisation de 50% 83. Crédit de cotisation de 50% 84. Crédit de cotisation de 50% 85. Crédit de cotisation de 50% 86. Crédit de cotisation de 50% 87. Crédit de cotisation de 50% 88. Crédit de cotisation de 50% 89. Crédit de cotisation de 50% 90. Crédit de cotisation de 50% 91. Crédit de cotisation de 50% 92. Crédit de cotisation de 50% 93. Crédit de cotisation de 50% 94. Crédit de cotisation de 50% 95. Crédit de cotisation de 50% 96. Crédit de cotisation de 50% 97. Crédit de cotisation de 50% 98. Crédit de cotisation de 50% 99. Crédit de cotisation de 50% 100. Crédit de cotisation de 50%

REVENU QUÉBEC **Income tax return** **2014** TP-1-D-V

Pay close attention to the lines preceded by an arrow → TP-1-D-V (2014-12) Page 2

Total income

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

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

1. CPP contribution 2. Pensionable earnings (CPP) 3. QPP contribution 4. Pensionable salary or wages (QPP) 5. QPP premium 6. Employment insurance benefits 7. Old Age Security pension 8. OPP or CPP benefits 9. Payments from a pension plan, an RRSP, a DRSP or a FRPP/VRSP or annuities 10. Dividends from taxable Canadian corporations 11. Rental income and other investment income 12. Taxable capital gains 13. Support payments received 14. Social assistance payments 15. Other income 16. Business income 17. Total income

Net income

18. Deduction for workers 19. Registered pension plan (RPP) deduction 20. Employment expenses and deductions 21. RRSP or FRPP/VRSP deduction 22. Support payments made 23. Recipient's social insurance number 24. Moving expenses 25. Carrying charges and interest expenses 26. RRSP investment loss 27. Deduction for residents of designated remote areas 28. Deduction for exploration and development expenses 29. Deduction for retirement income transferred to your spouse on December 31, 2014 30. Deduction for a repayment of amounts overpaid to you 31. Deduction for amounts contributed to the QPP and the OPP on income from self-employment 32. Other deductions 33. Carry-over of the allotment of investment expenses 34. Total deductions 35. Net income

EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses and Canadian Development Expenses

NAME: _____

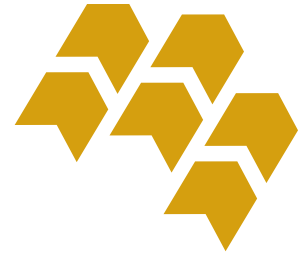
SIN: _____

| | Balance Beginning of Year ¹ | Additions | Deductions | | | | | Balance Before Claim | Rate | Claim | Balance End of Year ² |
|----------------|--|-----------|------------------|-------------------------|-----------------------|-----------------------------|--------|----------------------|------|-------|----------------------------------|
| | | | Recover Proceeds | Proceeds of Disposition | Government Assistance | Quebec Exploration Expenses | Other | | | | |
| | | | Col. A | Col. B | Col. C | Col. D | Col. E | | | | |
| Cumulative CEE | | | | | | | | | 100% | | |
| Cumulative CDE | | | | | | | | | 30% | | |

¹ See prior year tax return for carryforward balances.

² Carryforward to next year's tax return.

Total



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