



## CMP 2016 RESOURCE LIMITED PARTNERSHIP (“CMP 2016”)



### IMPORTANT INFORMATION FOR PREPARING YOUR 2018 INDIVIDUAL INCOME TAX RETURN

Dear (former) Limited Partners,

CMP 2016 (the “Partnership”) dissolved on February 23, 2018 and its assets, consisting only of Dundee Global Resource Class shares (“Shares”) of Dundee Global Fund Corporation were distributed to you on a pro rata basis.

Limited partners of CMP 2016 received 66.9654 Shares of Dundee Global Resource Class respectively for each limited partnership unit based on a per unit net asset value of \$834.83 and \$12.47 respectively.

In connection with the dissolution of the Partnership, enclosed you will find important tax information relating to:

- The **adjusted cost base** (ACB) of the partnership units as at February 22, 2018.
- **Filing instructions for Forms T5013 *Statement of Partnership Income* and Relevé 15 (“RL-15”) *Amounts allocated to the members of a partnership*** (for Québec residents only) to assist you in filing your 2018 income tax returns; and
- The unamortized issue costs of the Partnership available for deduction by you in determining your 2018 and subsequent taxation years’ taxable income.

You should receive your tax slip(s) (T5013/RL-15) directly from your broker or from Computershare Trust Company of Canada.

**This information has been provided to assist you with the preparation of your 2018 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing. The information contained herein is strictly for information purposes only and should in no way be regarded as tax advice.**

**You are advised to obtain professional tax advice on your individual circumstances.**

Yours truly,

**GOODMAN & COMPANY, INVESTMENT COUNSEL INC.**

## PART I

### ACB OF PARTNERSHIP UNITS AS AT FEBRUARY 22, 2018

On the rollover date of the Partnership, you are deemed to dispose of your units in the Partnership for proceeds equal to your ACB and to have acquired Shares of Dundee Global Resource Class at a cost equal to the ACB of your partnership units. The following table outlines the ACB per unit of the Partnership based on information available to us. Please be advised that your individual circumstances may result in an ACB per unit that is different from what is outlined below. **We suggest you consult a tax professional for advice.**

ACB OF PARTNERSHIP UNITS AS AT FEBRUARY 22, 2018	
CMP 2016	\$760.37356 PER UNIT

To determine the total ACB of your partnership units disposed and the cost of Shares acquired, multiply the ACB per unit of the partnership by the number of partnership units you owned immediately before the dissolution.

## PART II

### Filing Instructions for Form T5013 Statement of Partnership Income and Form RL-15 Amounts allocated to the members of a partnership (for Québec residents only)

The following table outlines the income, loss and capital gain allocations on a **per unit basis** for the Partnership for the taxation period ended February 22, 2018.

LIMITED PARTNERSHIP	NET BUSINESS LOSS PER UNIT	CAPITAL GAIN PER UNIT	ELIGIBLE TAXABLE CAPITAL GAINS AMOUNT ON RESOURCE PROPERTY	CANADIAN ELIGIBLE DIVIDENDS PER UNIT	INTEREST INCOME PER UNIT	AT RISK AMOUNT PER UNIT	PARTNERSHIP'S TOTAL GROSS INCOME
	[T5013 - BOX 104] [RL-15 - BOX 1]	[T5013 - BOX 151] [RL-15 - BOX 12]	[RL-15 - BOX 45]	[T5013 - BOX 132] [RL-15 - BOX 6A]	[T5013 - BOX 128] [RL-15 - BOX 7]	[T5013 - BOX 105] [RL-15 - BOX 26]	[RL-15 - BOX 14]
CMP 2016	(\$4.40828)	\$148.40122	\$58.61315	\$0.00000	\$0.01092	\$760.37356	\$243.63

You should receive your tax slip(s) [T5013/RL-15] directly from your broker or, in some instances, from Computershare Trust Company of Canada.

### FILING INSTRUCTIONS FOR FORM T5013

#### Box 104 Limited partner's business income (loss)

This amount represents your share of partnership net income (loss) for the 2018 fiscal period ended February 22, 2018.

This amount should be reported on line 122, page 2 of your 2018 T1 General Income Tax and Benefit Return.

#### Box 105 Limited partner's 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 in excess of their "at-risk" amount.

This amount is used by taxpayers and Canada Revenue Agency to determine the limit to which you can deduct losses, as well as any investment tax credits that may be claimed. It is not reported in the 2018 T1 General Income Tax and Benefit Return.

#### Box 128 Interest from Canadian sources

This amount represents your share of partnership interest income for the 2018 fiscal period ended February 22, 2018.

This amount should be reported in Part II, "Interest, other investment income, and income from foreign sources" of Worksheet for the return (form 5000-D1).

## PART II CONTINUED

### FILING INSTRUCTIONS FOR FORM T5013 CONTINUED

#### Box 132 **Actual amount of eligible dividends**

This amount represents your share of the partnership's actual eligible dividends received from taxable Canadian corporations for the 2018 fiscal period ended February 22, 2018.

Calculate the taxable amount of eligible dividends by multiplying the actual amount of eligible dividends by 1.38. The taxable amount of eligible dividends should be reported in Part I, "Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations" of Worksheet for the return (form 5000-D1) in either lines 4, 5 or 6.

To calculate the federal dividend tax credit of eligible dividends, multiply the taxable amount of eligible dividends portion reported on line 120, page 2 of your 2018 T1 General Income Tax and Benefit Return (i.e. total amount of lines 4, 5, and 6 in Part I of Worksheet for the return (form 5000-D1) ) by 15.0198%. The federal dividend tax credit amount should be reported on line 425 of Schedule 1.

#### Box 151 **Capital gains (losses)**

This amount represents your share of partnership capital gains for the 2018 fiscal period ended February 22, 2018.

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

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### FILING INSTRUCTIONS FOR RL-15 (QUÉBEC RESIDENTS ONLY)

#### Box 1 **Limited partner's business income (loss)**

This amount represents your share of partnership income (loss) for the 2018 fiscal period ended February 22, 2018.

This amount should be reported on line 29, "Income from a Partnership of which you were a specified member" of Schedule L. A negative amount included on line 29 of Schedule L should also be reported on line 10 of Schedule N.

#### Box 6A **Actual amount of eligible dividends**

This amount represents your share of the partnership's actual dividends received from taxable Canadian Corporations for the 2018 fiscal period ended February 22, 2018.

Calculate the taxable amount of eligible dividends by multiplying box 6A of the RL-15 slip by 1.38. The taxable dividends should be reported on line 128, page 2 of your 2018 Québec Income Tax Return. The amount included on line 128 should also be reported on line 20 of Schedule N.

Report the actual amount of eligible dividends (box 6A) on line 166 of page 2 of your 2018 Québec Income Tax Return.

Calculate the dividend tax credit by multiplying the amount on line 166 by 16.422% for dividends paid or deemed to have been paid between January 1, 2018, and March 27, 2018. Multiply by 16.3668% for dividends paid or deemed to have been paid between March 28, 2018, and December 31, 2018. The dividend tax credit should be reported on line 415, page 3 of your 2018 Québec Income Tax Return.

#### Box 7 **Interest from Canadian sources**

This amount represents your share of partnership interest income for the 2018 fiscal period ended February 22, 2018. This amount should be reported on line 130, page 2 of your 2018 Québec Income Tax Return. The amount included on line 130 should also be reported on line 22 of Schedule N.

## PART II CONTINUED

### FILING INSTRUCTIONS FOR RL-15 (QUÉBEC RESIDENTS ONLY) CONTINUED

Box 12

#### **Capital gains (losses)**

This amount represents your share of partnership capital gains (losses) for the 2018 tax year. This amount includes the capital gains (losses) resulting from resource property and non-resource property as illustrated in the Note area of your RL-15 slip. The capital gains (losses) resulting from resource property should be reported on line 47 of Schedule G. The capital gains (losses) resulting from non-resource property should be reported on line 22 of Schedule G.

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

Box 14

#### **Partnership's total gross income**

This amount represents the total 2018 gross income or loss of the partnership. Partners are not required to report this amount in the 2018 Québec Income Tax Return.

Box 26

#### **Limited partner's 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 in excess of the "at-risk" amount. This amount is for reference only and is not reported in the 2018 Québec Income Tax Return.

Box 45

#### **Eligible taxable capital gains amount on resource property**

This amount entitles you to the capital gains deduction on resource property. Report the amount reported in box 45 on both line 27 and line 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.**

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## PART III

### SCHEDULE OF PARTNERSHIP'S UNAMORTIZED BALANCE OF ISSUE COSTS AVAILABLE FOR DEDUCTION

Limited partners of record at the date of dissolution of the Partnership are entitled to claim a deduction on their 2018 and subsequent years income tax returns in respect of the unamortized balance of issue costs incurred by the Partnership.

To determine the total deduction available in 2018 and beyond, multiply the deduction per unit amount outlined below for the respective taxation year by the number of corresponding partnership units you owned immediately before the dissolution.

You should report the total amount available for deduction on line 232 – “Other deductions”, on page 3 of the T1 General Income Tax and Benefit Return. For Québec residents only, you should report the total amount available for deduction on line 250 – “Other deductions”, on page 2 of the Québec Income Tax Return.

TAXATION YEAR	CMP 2016 DEDUCTION PER UNIT
2018	\$15.17890
2019	\$15.17890
2020	\$15.17890
2021	\$15.17890

**Important: Please retain this schedule for use in preparing your individual income tax return in future taxation years. No additional information/reminder will be mailed to you with respect to these deductions.**

This information is general in nature and is provided for information purposes only. Such information should not be relied upon as investment or tax advice. Based on an individual's circumstances, the application of laws and regulations may vary, and we strongly recommend you consult your investment professional or tax advisor for a comprehensive review of your personal tax situation. Information is provided "as is" without warranties of any kind, express or implied, including accuracy, timeliness and completeness.

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