

**CMP 2017 RESOURCE LIMITED PARTNERSHIP**  
**CMP 2018 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 2018 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 2018 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 Québec Residents Only

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## FILING INSTRUCTIONS FOR FORM T5013

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### 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 2018.

This amount should be reported on line 122, page 2 of your 2018 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 2018 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 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).

Box 132

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

This amount represents your share of the partnership's actual eligible dividends received from taxable Canadian corporations for 2018.

The taxable amount of eligible dividends from Box 133 should be reported in Part I, "Taxable amount of eligible dividends" of Worksheet for the return (form 5000-D1) in either lines 4, 5 or 6.

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 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 Form T5013 continued

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### B. Claiming Canadian Exploration Expenses (CEE) (Refer to Exhibit B)

#### Box 190

#### Renounced Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for 2018.

This amount should be reported in Form T1229 – *Statement of Resource Expenses and Depletion Allowance* for calculating the maximum CEE deduction available in 2018 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 2018 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 2019 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 2018 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 2018.

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 2018 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.

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## FILING INSTRUCTIONS FOR FORM T5013 continued

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### 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 2018. This amount should be reported on Form T1221 – *Ontario Focused Flow-Through Share Resource Expenses (Individuals)* for 2018 and subsequent years for calculating the total qualifying resource expenses available in 2018. 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 2018.

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 2018. 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 2018.

This amount should be reported on Form T1241 – *Manitoba Mineral Exploration Tax Credit* for calculating the Manitoba mining exploration tax credit available in 2018. 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 (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 2018.

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 2018. Report the amount of tax credit from Form SK-METC on line 64 of Form SK428 – *Saskatchewan Tax*.

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## FILING INSTRUCTIONS FOR FORM RL-15

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### For Québec Residents Only

#### H. Business Income (Loss), Capital Gains (Losses), Dividends and Interest from a Partnership (Exhibit H.1, H.2, 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 2018.

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

Box 6A

##### Actual amount of eligible dividends (Refer to Exhibit H.2)

This amount represents your share of the partnership's actual dividends received from Canadian Corporations for 2018.

(i) Calculate the taxable amount of eligible dividends by multiplying Box 6A of the RL-15 slip by 1.38. This taxable dividend amount should be reported to line 128, page 2 of your 2018 Québec Income Tax Return.

(ii) Report the amount in Box 6A of the RL-15 slip on line 166, page 2 of your 2018 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 2018. This amount should be reported on line 130, page 2 of your 2018 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 2018 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 2018 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 2018 gross income of the partnership. You are not required to report this amount in your 2018 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 2018 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.

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## FILING INSTRUCTIONS FOR FORM RL-15 continued

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Box 44

### Dividend tax credit (Refer to Exhibit H.2)

Report the dividend tax credit on line 415, page 3 of your 2018 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 - *Capital Gains Deduction on Resource Property*.

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 2018 deemed limited-recourse amount of the partnership.

You are not required to report this amount in your 2018 Québec Income Tax Return.

## I. Claiming Canadian Exploration Expenses (Refer to Exhibit I)

Box 60

### Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for 2018.

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 columns (C), (D), (E), (F) and (G).
- (v) Report your desired CEE claim for the current year in column (I).  
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 2019 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 2018 Québec Income Tax Return.

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

Box 62

### Québec exploration expenses

This amount represents your share of Québec exploration expenses for 2018.

This amount should be reported on line 250, "Other deductions", page 2 of your 2018 Québec Income Tax Return. Also, enter code "09" on line 249, page 2 of your 2018 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 2018.

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 2018 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 / État des revenus d'une société de personnes

Partnership account number (13 characters) / Numéro de compte de la société de personnes (13 caractères)

Partner's identification number (15 characters) / Numéro d'identification de la personne

Partnership share (%) of partnership / Part de la société (%) de la personne

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

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

**Income Tax and Benefit Return 2018**

**Step 1 - Identification and other information (continued)**

Please answer the following question:  
Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000?  Yes  No

**Step 2 - Total income**

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

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 T4(A) slip) / CPP or QPP benefits (box 20 of the T4(P) slip)	113	
Disability benefits included on line 114 (box 16 of the T4(A) slip)	114	
Other benefits and superannuation (See line 115 in the guide and complete the Worksheet for 2018, page 1 for line 314.)	115	
Elected split-pension amount (Get and complete Form T1032.)	116	
Universal child care benefit (UCCB) (See the RC62 slip.)	117	
UCCB amount designated to a dependent	118	
Employment insurance and other benefits (box 14 of the T4E slip)	119	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	120	
Taxable amount of dividends other than eligible dividends included on line 120, from taxable Canadian corporations	180	
Interest and other investment income (Complete the Worksheet for the return.)	121	
Net partnership income: limited or non-active partners only	122	
Registered disability savings plan income (box 151 of the T4A slip)	123	
Rental income	Gross: 160	Net: 126
Taxable capital gains (Complete Schedule 3.)	127	
Support payments received	Total: 156	Taxable amount: 128
RSP income from all T4RSP slips	129	
Other income: Specify:	130	
Self-employment income		
Business income	Gross: 162	Net: 125
Professional income	Gross: 164	Net: 137
Commission income	Gross: 166	Net: 139
Farming income	Gross: 168	Net: 141
Fishing income	Gross: 170	Net: 143
Workers' compensation benefits (box 10 of the T5007 slip)	144	
Social assistance payments	145	
Net federal supplements (box 21 of the T4(A) slip)	146	
ADP lines 144, 145, and 146. (See line 250 on this return.)		147
Add lines 011, 104 to 143, and 147.		<b>This is your total income: 150</b>

**T1-2018 Capital Gains (or Losses) in 2018** Schedule 3

Complete this schedule and attach it to your return to report your capital gains (or losses) on line 127 of your return.

**1. Qualifying dispositions**

Enter the amount from line A on the previous page.

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included on line 132 in Item 3 on the previous page)

Line B minus line C = **161**

**2. Qualifying dispositions**

TS, 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 **177**

Total of all gains (or losses) before reserves: line G minus line H **191**

Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it) **192**

Total capital gains (or losses): line I plus line J **197**

Multiply the amount on line 197 by 50%. If the result is positive, enter it on line 127 of your return. If negative (loss), read the instructions below.

**Taxable capital gains (or net capital loss) in 2018: 199**

**Principal residence**

Complete this section if you disposed of a property (or properties) in 2018 that you are claiming a principal residence exemption for. In all cases, you have to get and complete Form T2091(ND), Designation of a property as a principal residence by an individual, or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.

Even if you do not sell your property, you may have a deemed disposition that you must report. A deemed disposition occurs when you are considered to have disposed of property, even though you did not actually sell it. For example, a deemed disposition will occur when you change how you use your principal residence, such as:

- you change all or part of your principal residence to a rental or business operation
- you change all or part of your rental or business operation to a principal residence

If you were not a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce the amount of the principal residence exemption or eliminate it. For more information, call the CRA at 1-800-959-8281.

**Principal residence designation**

Tick the box that applies to your designation.

1  I designate the property described on Form T2091(ND) or Form T1255 to have been my principal residence for all years owned or for all years owned except one year, being a year in which I replaced my principal residence.

2  I designate the property described on Form T2091(ND) or Form T1255 to have been my principal residence for some, but not all, years owned.

3  I designate the properties described on Form T2091(ND) or Form T1255 to have been my principal residences for some or all of the years owned.

**T1-2018 Worksheet for the return**

Complete the following charts for the lines that apply to your situation to calculate the amount to report on your return. Keep this worksheet for your records. Do not attach it to the return you send to the CRA.

**Lines 120, 121, 180, and 221 - Statement of investment income, carrying charges, and interest expenses**

For more information, go to the line number in the guide.

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

Taxable amount of dividends other than eligible dividends (specify):

Add lines 1 and 2, and enter this amount on line 180 of your return. **180**

Taxable amount of eligible dividends (specify):

Add lines 3 to 6, and enter this amount on line 120 of your return. **200**

**II - Interest, other investment income, and income from foreign sources**

Specify:

Income from foreign sources, including foreign dividends

Specify:

Add lines 8 to 10, and enter this amount on line 121 of your return. **121**

**III - Carrying charges, interest expenses, and other expenses**

Carrying charges (specify):

Interest expenses (specify):

Other expenses (specify):



# EXHIBIT A.2: Reporting Dividend from a Partnership

**T5013** Canada Revenue Agency / Agence du revenu du Canada  
 Fiscal period end / Exercice se terminant le: YYYY MM DD  
 AAAAAA MM JJ  
**Statement of Partnership Income / État des revenus d'une société de personnes**

TS  
 Partner code / Code de l'associé: 000  
 Country code / Code du pays: 004  
 Recipient type / Genre de bénéficiaire: 000

Partner's name and address - Nom et adresse de l'associé  
 Box - Case Code Amount - Montant  
 134  
 133

TS013 (15) **Protected B when completed - Protégé B une fois rempli**

**T1-2018 Worksheet for the return** Protected B when completed

Complete the following charts for the lines that apply to your situation to calculate the amount to report on your return. Keep this worksheet for your records. Do not attach it to the return you send to the CRA.

**Lines 120, 121, 180, and 221 - Statement of investment income, carrying charges, and interest expenses**

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

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

**II - Interest, other investment income, and income from foreign sources**

Specify:	8
Income from foreign sources, including foreign dividends	9
Specify:	10
Add lines 8 to 10, and enter this amount on line 121 of your return.	11

**III - Carrying charges, interest expenses, and other expenses**

Carrying charges (specify):	12
Interest expenses (specify):	13
Other expenses (specify):	14
Add lines 12 to 14, and enter this amount on line 221 of your return.	15

**Line 235 - Social benefits repayment**

Amount from line 113 of your return	1
Amount from line 146 of your return	2
Add lines 1 and 2	3
Overpayment of old age security benefits recovered (box 20 of your T4A(OAS) slip)	4
Line 3 minus line 4 (if negative, enter "0")	5
Amount from line 234 of your return	6
EI benefits repayment from line 4 of the chart on your T4E slip (if any)	7
Universal child care benefit (UCCB) (line 117 of your return)	8
Registered disability savings plan (RDSP) income (line 125 of your return)	9
Add lines 7, 8, and 9	10
Line 5 minus line 10	11
UCCB repayment (line 213 of your return)	12
RDSP income repayment (included in the amount on line 232 of your return)	13
Add lines 12 and 13	14
Add lines 11 and 14	15
Base amount	16
Line 15 minus line 16 (if negative, enter "0")	17
Multiply the amount on line 17 by 15%	18
Enter the amount from line 5 or line 18, whichever is less.	19
Enter the amount from line 7 above (if any).	20
Add lines 19 and 20	21
Enter this amount on lines 235 and 422 of your return.	

**T1-2018 Federal Tax Schedule 1** Protected B when completed

**Step B - Federal tax on taxable income**

Enter your taxable income from line 200 of your return.	35
Step A - Complete the appropriate column depending on the amount on line 35.	
Line 35 is more than \$46,605 or less	36
Line 35 is more than \$46,605 but not more than \$93,208	37
Line 35 is more than \$93,208 but not more than \$144,489	38
Line 35 is more than \$144,489 but not more than \$205,842	39
Line 35 is more than \$205,842	40
Enter the amount from line 35	41
Line 36 minus line 37 (cannot be negative)	42
Multiply line 38 by line 39	43
Enter the amount from line 41 plus the amount from line 42	44
Enter the amount from line 43 plus the amount from line 44	45

**Step C - Net federal tax**

Enter the amount from line 42	43
Federal tax on split income (Get and complete Form T1206.)	44
Add lines 43 and 44	45
Search and enter from line 34 on the previous page	46
Federal dividend tax credit (See line 425 in the guide.)	47
Minimum tax carryover (Get and complete Form T691.)	48
Add lines 46, 47, and 48	49
Line 45 minus line 49 (if negative, enter "0")	50
Federal foreign tax credit (Get and complete Form T2209.)	51
Line 50 minus line 51 (if negative, enter "0")	52
Total federal political contributions (attach receipts)	53
Federal political contribution tax credit (Complete the Worksheet for Schedule 1.) (maximum \$650)	54
Investment tax credit (Get and complete Form T2038(IND).)	55
Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)	56
Net cost of shares of a provincially registered fund	57
Add lines 54, 55, and 56	58
Line 52 minus line 57 (if negative, enter "0")	59
Working income tax benefit advance payments received (box 16 of the RC210 slip)	60
Add lines 58, 59, and 60	61
Enter this amount on line 420 of your return.	

Complete Form 426 to calculate provincial or territorial tax.

# EXHIBIT B: Claiming Canadian Exploration Expenses

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

Partnership account number (13 characters)  
Numero de compte de la société de personnes (13 caractères)

Partner's identification number (15 characters)  
Numero d'identification de l'associé

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

Box - Case Code Amount - Montant

190

TS013 (15) Protected B when completed - Protégé B une fois rempli

**2018**  
Income Tax and Benefit Return  
Revenu et prestations

Step 1 - Identification and other information

Step 3 - Net income

Enter your total income from line 150. 150

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207

208

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228

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230

231

232

233

234

235

236

Step 4 - Taxable income

44

249

250

251

252

253

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255

256

257

260

Step 5 - Federal tax

Step 6 - Provincial or territorial tax

**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 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 ITZ
<b>Total</b>			

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.

Portion subject to an interest free period

Enter the total of the amounts reported in box 129 of your T101 or box 195 of your T5013 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 renunciation from Area I			
Other resource expenses (T5013 slips: boxes 173 to 175 and 206)			
Other (specify)			
<b>Subtotal (2)</b>			
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)			
<b>Subtotal (3)</b>			
<b>Balance available</b> (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%
Maximum exploration and development expenses available for deduction (if negative enter zero)	(4)		X 10%
Exploration and development expenses claimed Enter the amount in (4) or a lesser amount	B		
<b>Balance at the end of the year</b>	[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 - 90%; 2004 - 75%; 2005 - 65%; 2006 - 35%; after 2006 - 0%

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

Expenditures qualifying for an investment tax credit from Area I

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

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

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

# EXHIBIT C: Claiming the Federal Investment Tax Credit

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

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères): 001

Partner's identification number / Numéro d'identification de l'associé: 000

Partner's share (%) of partnership / Part de l'associé (%) de la société de personnes: 000

Partner's name and address - Nom et adresse de l'associé: 194

Box - Case Code Amount - Montant

T5013 (15) Protected B when completed - Protégé B une fois rempli

**Protected B when completed**

**Part A - Calculating the current year refundable ITC**

ITC for total qualified expenditures for SR&ED, exclude amounts from lines 6715 and 6725:  $6712 \times 0.15 = 1$

80% of 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 your T5013 slips):  $6726 \times 0.15 = 3$

ITC for total investments in qualified property:  $6714 \times 0.10 = 4$

**Total current-year refundable credits (add amounts 1 to 4):** \_\_\_\_\_

Enter amount A in column 2 in Part F: \_\_\_\_\_

**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 your T101 slip or box 194 of your 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 25(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 apprenticeship contract number registered with Canada, or a province or territory of Canada, under an apprenticeship program designed to certify or license individuals in the trade. If there is no contract number, enter the SIN or the name of the eligible apprentice. Then, enter the name of the eligible trade and the eligible salary and wages\*\* payable in the year in respect of employment after May 1, 2006. The credit is 10% of the total of the amounts in Table 1, column 3. Attach a note if more space is required.

1	2	3
Contract number (SIN or name of apprentice)	Name of eligible trade	The lesser of eligible salary and wages** payable in the year or \$20,000.
1		
2		
3		
<b>Total apprenticeship job creation tax credit (Total of amounts in column 3):</b> $6718 \times 0.10 =$		<b>C</b>

\*\* 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.

For more information on the ITC for child care spaces, see ITC for child care spaces in the Detailed information and definitions (continued) section.

Total amount of current year expenditures: \_\_\_\_\_

Total number of child care spaces: \_\_\_\_\_

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

Enter the lesser of amounts 1 or 2: \_\_\_\_\_

**Total current-year non-refundable tax credits (add amounts C, D and E):** \_\_\_\_\_

Enter amount E in column 3 in Part F: \_\_\_\_\_

**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	
<b>Total</b>					

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 box 196 of your T5013 slips: \_\_\_\_\_

Enter the total of the amounts reported in box 129 of your T101 or box 195 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): _____				
<b>Subtotal (2)</b>				
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): _____				
<b>Subtotal (3)</b>				
<b>Balance available</b>				
(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				
<b>Balance at the end of the year</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  $\times$  Inclusion Rate  $\times 25\% =$  \_\_\_\_\_

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

\* Inclusion rate: before 2003 - 100%; 2003 - 80%; 2004 - 75%; 2005 - 65%; 2006 - 55%; 2006 - 35% after 2006 - 0%

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

Expenditures qualifying for an investment tax credit from Area I: \_\_\_\_\_

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

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

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

(enter on line 232 of your return): \_\_\_\_\_

T1229 E (14) (Vous pouvez obtenir ce formulaire en français à [www.ar.gc.ca](http://www.ar.gc.ca) ou en composant le 1-800-959-3276.)

## 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

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

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

Partner code / Code de l'associé: **200**

Country code / Code du pays: **000**

Resident type / Genre de bénéficiaire: **004**

Partnership account number / Numéro de compte de la société de personnes (15 caractères): **000**

Partner's share (%) of partnership / Part de l'associé (%) de la société de personnes: **000**

Partner's identification number / Numéro d'identification de l'associé: **000**

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

Box - Case	Code	Amount - Montant	Box - Case	Code	Amount - Montant
<b>200</b>					

T5013 (15) 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 later. If you are filing a paper return, attach a copy of this form to your return as well as 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 the identification number for each corporation (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 to 3.		=	4

Enter the result beside box 6266 on Form ON479, Ontario credits.

See the privacy notice on your return.

T1221 E (16) (Ce formulaire est disponible en français.)

**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 later. If you are filing a paper return, attach a copy of this form to your return as well as 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 the identification number for each corporation (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 to 3.		=	4

Enter the result beside box 6266 on Form ON479, Ontario credits.

See the privacy notice on your return.

T1221 E (16) (Ce formulaire est disponible en français.)

# 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: 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 déclarant  
 Tax shelter identification number (see statement on reverse side) / Numéro d'identification de l'abri fiscal (voir l'énoncé au verso): **TS**  
 Partner code / Code de l'associé: **000** Country code / Code du pays: **000** Recipient type / Genre de bénéficiaire: **004**

Partnership account number (13 characters) / Numéro de compte de la société de personnes (13 caractères): **000** Total limited partner's business income (loss) / Total des revenus (de la perte) d'entrepreneurs des commanditaires: **000** Total business income (loss) / Total du revenu (de la perte) d'entrepreneurs: **000**

Partner's identification number / Numéro d'identification de l'associé: **000** Partner's share (%) of partnership / Part de l'associé (%) de la société de personnes: **000** Total capital gains (losses) / Total des gains (pertes) en capital: **000** Capital cost allowance / Déduction pour amortissement: **040**

Partner's name and address - Nom et adresse de l'associé  
 Last name (print) - Non de famille (en lettres imprimées): **197** First name - Prénom: **000** Initial - Initiale: **000**

Box - Case Code Amount - Montant  
 Box - Case Code Amount - Montant  
 Box - Case Code Amount - Montant  
 Box - Case Code Amount - Montant  
 Box - Case Code Amount - Montant  
 Box - Case Code Amount - Montant  
 Box - Case Code Amount - Montant

T5013 (15) **Protected B** when completed - **Protégé B** une fois rempli

**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 6(12.66) of the federal income Tax Act to have been incurred before January 1, 2019.

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 later. 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: **2018**

Enter the 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 **20%** **2**

Multiply line 1 by line 2. **Current-year credit available 6880** **3**

**Part 2 - BC MFTS tax credit claim for 2018**

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

Enter the balance of BC MFTS tax credit available for carryforward from your 2017 notice of assessment or notice of reassessment. **5**

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

Enter the amount from line 71 of Form BC428, British Columbia Tax. If you have to pay tax to more than one jurisdiction, enter the amount from line 48 in Part 4, Section BC428MJ, of Form T2203, Provincial and Territorial Taxes for 2018 - 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 48 in Part 4, Section BC428MJ, of Form T2203, whichever applies. **Current-year claim** **9**

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. **10**

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

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

Enter the BC MFTS tax credit amount to be applied to 2017. **6880** **13**

Enter the BC MFTS tax credit amount to be applied to 2015. **6880** **14**

Enter the BC MFTS tax credit amount to be applied to 2015. **6884** **15**

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

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

**Certification**  
 I certify that the information given on this form is correct and complete.  
 Signature: \_\_\_\_\_  
 Date: Year Month Day

**Freedom of Information and Protection of Privacy Act (FOIPPA)**  
 The personal information on this form is collected for the purpose of administering the Income Tax Act (British Columbia) under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Intergovernmental Relations Unit, VWS 9WB, 1700

## EXHIBIT F: Claiming the Manitoba Mineral Exploration Tax Credit for Manitoba 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 du déclarant** / **Tax shelter identification number** / **Numéro d'identification de l'abri fiscal** / **TS** / **Partner code** / **Code de l'associé** / **Country code** / **Code du pays** / **Recipient type** / **Genre de bénéficiaire**

**Partnership account number** / **Numéro de compte de la société de personnes** / **Total limited partner's business income (loss)** / **Total des revenus (de la perte) d'entrepreneurs des commanditaires** / **Total business income (loss)** / **Total du revenu (de la perte) d'entreprise**

**Partner's identification number** / **Numéro d'identification de l'associé** / **Partner's share (%) of partnership** / **Part de l'associé (%) de l'entreprise** / **Total capital gains (losses)** / **Total des gains (pertes) en capital** / **Capital cost allowance** / **Déduction pour amortissement**

**Partner's name and address** / **Nom et adresse de l'associé** / **Box - Case** / **Code** / **Amount - Montant**

**Box - Case** / **Code** / **Other information - Autres renseignements** / **Box - Case** / **Code** / **Amount - Montant**

T5013 (15) / **Protected B** when completed - **Protégé B** une fois rempli / **See the privacy notice on your return** / **Consultez l'avis de confidentialité dans votre déclaration**

**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 144, or an Information Slip T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 99.

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 later. If you are filing a paper return, attach this form and your T101 or T5013 slips to your return.

**Part 1 - Manitoba mineral exploration tax credit for 2018** / **Tax year** ▶ **2018**

Enter the unused Manitoba mineral exploration tax credit amount from your 2017 notice of assessment or 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** **8888** **4**

Add lines 1 and 4. **Total credit available** **5**

Enter the amount from line 66 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 2018 - 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 67 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).

Amount from line 5 **9**

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 2017, 2016, and/or 2015 return(s), send an adjustment request to the Canada Revenue Agency.

**Note:** Wait until you receive your 2018 notice of assessment before making an adjustment request to your 2017, 2016, and/or 2015 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.

T2241 E (18) / (Ce formulaire est disponible en français.) / **Canada**

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

**Saskatchewan Tax and Credits** Form SK428 2018  
Protected B when completed

This is **Part C – Saskatchewan tax (continued)** Protected B when completed

**Part A** Enter the amount from line 60 on the previous page.

**Saskatchewan employee's tools tax credit**

Basic per Age amo  
Spouse o  
Base at  
Result: Saskatchewan mineral exploration tax credit from Slip SK-METC 6360 +64  
Amount fi  
Base at Unused Saskatchewan mineral exploration tax credit from your 2017 notice of assessment or reassessment + 65  
Minus: Add lines 64 and 65 = 66  
Result: Line 63 minus line 66 (if negative, enter "0") = 67  
Amount fi

**Saskatchewan graduate tuition tax credit**

Amount fi (Comp) Senior su CPP or C Amount  
Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program. 6364 +68  
Line 67 minus line 68 (if negative, enter "0")  
Saskatchewan tax = 69

**Request for carryback of unused mineral exploration tax credit**

Employment Amount  
Amount from line 66  
Amount from line 63  
Home bu  
Pension i  
Caregiver  
Disability (Claim)  
Disability  
Interest p  
Your unu  
Amounts  
Medical e  
Amount  
Enter S  
Line 20  
Allowable from line  
Add lines  
Add lines  
Saskatch  
Multiply li  
Donation:  
Amount  
Amount  
Add lines  
Add lines  
Enter this

Enter on line 73 any part of the amount from line 72 you want to carry back to 2017 to reduce your Saskatchewan tax. Enter on line 74 any amount you want to carry back to 2016 and on line 75 any amount you want to carry back to 2015.

Enter the amount you want to carry back to 2017. 6361 +73  
Enter the amount you want to carry back to 2016. 6362 +74  
Enter the amount you want to carry back to 2015. 6363 +75

**Line 5821 – Details of dependent children born in 2000 or later**  
(If you need more space, attach an additional page.)

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

See the privacy notice on your return.

**SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT**  
Form SK-METC Copy 1

Company Name: \_\_\_\_\_

Business Number: \_\_\_\_\_ SITIN / TIN Number: \_\_\_\_\_ Effective Date of Renunciation: \_\_\_\_\_

**Individual Investor**

Name: \_\_\_\_\_ Social Insurance No.: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_  
Total Investment in Eligible FTS or FTW: \_\_\_\_\_  
Tax Credit Issued (Max 10% of above): \_\_\_\_\_

**Partnership Investor**

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

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

**SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT**  
Form SK-METC Copy 2

Company Name: \_\_\_\_\_

Business Number: \_\_\_\_\_ SITIN / TIN Number: \_\_\_\_\_ Effective Date of Renunciation: \_\_\_\_\_

**Individual Investor**

Name: \_\_\_\_\_ Social Insurance No.: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_  
Total Investment in Eligible FTS or FTW: \_\_\_\_\_  
Tax Credit Issued (Max 10% of above): \_\_\_\_\_

**Partnership Investor**

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





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

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

Année: 2018 Code du relevé: 170 N° du dernier relevé transmis: 170

Montants attribués aux membres d'une société de personnes

1. Montants attribués aux membres d'une société de personnes

2. Montants attribués aux membres d'une société de personnes

3. Montants attribués aux membres d'une société de personnes

4. Montants attribués aux membres d'une société de personnes

5. Montants attribués aux membres d'une société de personnes

6. Montants attribués aux membres d'une société de personnes

7. Montants attribués aux membres d'une société de personnes

8. Montants attribués aux membres d'une société de personnes

9. Montants attribués aux membres d'une société de personnes

10. Montants attribués aux membres d'une société de personnes

11. Montants attribués aux membres d'une société de personnes

12. Montants attribués aux membres d'une société de personnes

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98. Montants attribués aux membres d'une société de personnes

99. Montants attribués aux membres d'une société de personnes

100. Montants attribués aux membres d'une société de personnes

**REVENU QUÉBEC INCOME TAX RETURN 2018**

TP-1-D-V Page 2

Pay close attention to the lines preceded by an arrow →

**Total income**

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

Employment income, RL-1 slip, box A

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

Other employment income (see the guide)

Parental insurance benefits, RL-6 slip, box G

Employment insurance benefits, RL-5 slip

Old Age Security pension, T4(OAS) slip

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

Payments from a pension plan, an RSP, a RRIF, a DPSP or a PRPP/VRSP, or annuities

Retirement income transferred by your spouse (see the guide)

Dividends from taxable Canadian corporations

Actual amount of eligible dividends: 168

Actual amount of ordinary dividends: 167

Taxable amount: 128

Interest and other investment income

Rental income

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

Support payments received (taxable amount)

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

Income replacement indemnities and net federal supplements

Other income (see the guide)

Net business income (line 34 of Schedule L)

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

**Net income**

Deduction for workers (see the guide)

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

Employment expenses and deductions

RSP or PRPP/VRSP deduction

Support payments made (deductible amount)

Recipient's social insurance number: 224

Support payments made (deductible amount)

Moving expenses: Complete form TP-348-V

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

Business investment loss: Complete form TP-232-1-V

Total losses: 222

Allowable loss

Deduction for residents of designated remote areas: Complete form TP-350-1-V

Deduction for exploration and development expenses

Deduction for retirement income transferred to your spouse on December 31: Complete Schedule Q

Deduction for a repayment of amounts overpaid to you (see the guide)

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

Other deductions (see the guide)

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

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

Subtract line 254 from line 199.

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

Add lines 256 and 260.

**REVENU QUÉBEC INCOME TAX RETURN 2018**

TP-1-D-V Page 3

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

**Taxable income**

Amount from line 275

Adjustment of deductions (see the guide)

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

Add lines 275 through 278.

Deductions for strategic investments (see the guide)

Non-capital losses from other years

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

Capital gains deduction (see the guide)

Deduction for an Indian

Deductions for certain income (see the guide)

Miscellaneous deductions (see the guide)

Add lines 287 through 297. If the result is negative, enter 0.

Subtract line 298 from line 279. **Taxable income**: 259

**Non-refundable tax credits**

Basic personal amount

Adjustment for income replacement indemnities. See the guide.

Subtract line 358 from line 350.

Age amount, amount for a person living alone and amount for retirement income. Complete Schedule A

Amount for dependents and amount transferred by a child 18 or over enrolled in post-secondary studies

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

Add lines 359 through 376.

15%

Multiply line 377 by 15%.

Expenses for medical services not available in your area

Medical expenses: Complete Schedule B

Interest paid on a student loan. Complete Schedule M

Add lines 378 through 385.

20%

Multiply line 388 by 20%.

Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)

Tax credit for experienced workers (see the guide)

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

Tax credits for donations and gifts (see the guide). Amount from line 1 of Work Chart 395

Home buyers' tax credit. Complete form TP-752-HA-V

Tax credit for union, professional or other dues

Tax credit for tuition or examination fees. Complete Schedule T

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

Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1.

**Non-refundable tax credits**: 398

**Income tax and contributions**

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

Non-refundable tax credits (see 399)

Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 410 of Schedule E instead. If you are completing form TP-766.2-V, check box 404.

If you are completing Part 4 of form TP-766.2-V, check box 405.

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

Dividend tax credit

Tax credits for Capital régional et coopératif Desjardins shares, RL-26 slip, boxes B and D

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

Add lines 414 through 424.

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

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

Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E.

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

**EXHIBIT I: Claiming Canadian Exploration Expenses for Québec Residents Only**

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

Année: \_\_\_\_\_ Code du relevé: \_\_\_\_\_ N° du dernier relevé transmis: \_\_\_\_\_

RL-15 (2018-10)

2, 0, \_\_\_\_\_

Montants attribués aux membres d'une société de personnes

**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 ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

**Actions accréditées**

Code de crédit: \_\_\_\_\_

**Credit d'impôt**

**REVENUE QUÉBEC INCOME TAX RETURN 2018**

TP-1, D-V Page 2

**Total income**

Pay close attention to the lines preceded by an arrow →

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

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

**Inform** (see page 20)

CPP contribution	96	QPP contribution, RL-1 slip, box #	98
Responsible earnings (CPP)	96	Pensionable salary or wages (QPP), RL-1 slip, box G	98
QPP premium, RL-1 slip, box H	97	Taxable benefit included on line 101 below on which no QPP contribution was withheld	102
Commissions received, RL-1 slip, box M	100		

**Net income**

**Deduction for workers (see the guide)**

Registered pension plan (RPP) deduction, RL-1 slip, box D			201
Employment expenses and deductions	Specify: 206		207
RSP or PRPP/VRS/SP deduction	HBP or LLP 212		214
Support payments made (deductible amount). See the guide.	Recipient's social insurance number: 224		225
Moving expenses. Complete form TP-348-V.			228
Carrying charges and interest expenses (see lines 231 and 260 in the guide)			231
Business investment loss. Complete form TP-232, 1-V.	Total losses: 232	Allowable loss:	234
Deduction for residents of designated remote areas. Complete form TP-350.1-V.			236
Deduction for exploration and development expenses			241
Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q.			245
Deduction for a repayment of amounts overpaid to you (see the guide)			246
Deduction for amounts contributed to the QPP and the CPP on income from self-employment			247
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.		<b>Total deductions</b>	254
Subtract line 254 from line 199.			255
Adjustment of investment expenses (see the guide). Complete Schedule N.			260
Add lines 256 and 260.			261

**EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY**

Summary of Canadian Exploration Expenses and Canadian Development Expenses

NAME: \_\_\_\_\_

SIN: \_\_\_\_\_

	Balance		Deductions						Balance After			Balance Ending Year
	Beginning of Year	End of Year	Recover Proceeds	Proceeds of Disposition	Government Assistance	Quebec Exploration Expenses	Other	Claim	Rate	Claim		
	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**

Année:  Code du relevé:  N° du dernier relevé transmis:

RL-15 (2018-10)

Code de retour des services fiscaux:

1. Revenu (y compris le revenu de location canadienne et étranger) 2. Revenu net (y compris le revenu étranger) 3. Revenu net (y compris le revenu de location canadienne et étranger) 4. Revenu net (y compris le revenu de location de source étrangère) 5. Revenu net des dividendes déductibles 6. Revenu net des dividendes ordinaires

7. Capital et autres revenus 8. Revenu de placement de source canadienne 9. Revenu de placement de source étrangère 10. Revenu de placement de source étrangère 11. Revenu net (y compris le revenu étranger) 12. Revenu net (y compris le revenu étranger) 13. Revenu net (y compris le revenu étranger) 14. Revenu net (y compris le revenu étranger) 15. Revenu net (y compris le revenu étranger) 16. Revenu net (y compris le revenu étranger) 17. Revenu net (y compris le revenu étranger) 18. Revenu net (y compris le revenu étranger) 19. Revenu net (y compris le revenu étranger) 20. Revenu net (y compris le revenu étranger) 21. Revenu net (y compris le revenu étranger) 22. Revenu net (y compris le revenu étranger) 23. Revenu net (y compris le revenu étranger) 24. Revenu net (y compris le revenu étranger) 25. Revenu net (y compris le revenu étranger) 26. Revenu net (y compris le revenu étranger) 27. Revenu net (y compris le revenu étranger) 28. Revenu net (y compris le revenu étranger) 29. Revenu net (y compris le revenu étranger) 30. Revenu net (y compris le revenu étranger) 31. Revenu net (y compris le revenu étranger) 32. Revenu net (y compris le revenu étranger) 33. Revenu net (y compris le revenu étranger) 34. Revenu net (y compris le revenu étranger) 35. Revenu net (y compris le revenu étranger) 36. Revenu net (y compris le revenu étranger) 37. Revenu net (y compris le revenu étranger) 38. Revenu net (y compris le revenu étranger) 39. Revenu net (y compris le revenu étranger) 40. Revenu net (y compris le revenu étranger) 41. Revenu net (y compris le revenu étranger) 42. Revenu net (y compris le revenu étranger) 43. Revenu net (y compris le revenu étranger) 44. Revenu net (y compris le revenu étranger) 45. Revenu net (y compris le revenu étranger) 46. Revenu net (y compris le revenu étranger) 47. Revenu net (y compris le revenu étranger) 48. Revenu net (y compris le revenu étranger) 49. Revenu net (y compris le revenu étranger) 50. Revenu net (y compris le revenu étranger)

**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 ne confirme aucunement le droit de l'investisseur aux avantages fiscaux dérivés de cet abri fiscal.

51. Code de l'abri fiscal 52. Code de l'abri fiscal 53. Code de l'abri fiscal 54. Code de l'abri fiscal 55. Code de l'abri fiscal 56. Code de l'abri fiscal 57. Code de l'abri fiscal 58. Code de l'abri fiscal 59. Code de l'abri fiscal 60. Code de l'abri fiscal

**Actions adhésives**

61. Frais d'exploration au Canada 62. Frais de mise en valeur au Canada 63. Frais d'exploration au Québec 64. Frais d'exploration dans le Nord québécois 65. Frais d'exploration d'autres zones

66. Montants d'adhésion pour les frais de mise en valeur 67. Montants d'adhésion pour les frais de mise en valeur 68. Montants d'adhésion pour les frais de mise en valeur 69. Montants d'adhésion pour les frais de mise en valeur 70. Montants d'adhésion pour les frais de mise en valeur 71. Montants d'adhésion pour les frais de mise en valeur 72. Montants d'adhésion pour les frais de mise en valeur 73. Montants d'adhésion pour les frais de mise en valeur 74. Montants d'adhésion pour les frais de mise en valeur 75. Montants d'adhésion pour les frais de mise en valeur 76. Montants d'adhésion pour les frais de mise en valeur 77. Montants d'adhésion pour les frais de mise en valeur 78. Montants d'adhésion pour les frais de mise en valeur 79. Montants d'adhésion pour les frais de mise en valeur 80. Montants d'adhésion pour les frais de mise en valeur

**Crédit d'impôt**

81. Code de crédit 82. Montant admissible 83. Code de régime ou de SMC 84. Code de régime ou de SMC 85. Code de régime ou de SMC 86. Code de régime ou de SMC 87. Code de régime ou de SMC 88. Code de régime ou de SMC 89. Code de régime ou de SMC 90. Code de régime ou de SMC

**REVENUE QUÉBEC INCOME TAX RETURN 2018**

TP-1-D-V Page 2

Pay close attention to the lines preceded by an arrow →

**Total income**

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

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

**Inform** (see page 20)

Last name:  First name:

CPP contribution: 96 Pensionable salary or wages (CPP): 98  
 QPP premium, RL-1 slip, box H: 97 Taxable benefit included on line 101 below on which no QPP contribution was withheld: 102  
 Commissions received, RL-1 slip, box M: 100

2 Employment income, RL-1 slip, box A: 101  
 Correction of employment income, if you received an RL-22 slip (Work Chart 105): 103  
 Other employment income (see the guide): Specify: 106 0 107  
 Parental insurance benefits, RL-6 slip, box A: 110  
 Employment insurance benefits, TAE slip: 111  
 Old Age Security pension, T4(OAS) slip: 114  
 QPP or CPP benefits, RL-2 slip, box C: 119  
 Payments from a pension plan, an RRSPP, a RRSP or a PRPP/VRSP, or annuities: 122  
 Retirement income transferred by your spouse (see the guide): 123  
 Dividends from taxable Canadian corporations: Actual amount of eligible dividends: 166 Taxable amount: 128  
 Interest and other investment income: Actual amount of ordinary dividends: 167 129

12 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): 142  
 Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B: 147  
 Income replacement indemnities and net federal supplements: Specify: 149 148  
 Other income (see the guide): Specify: 153 154  
 Net business income (line 34 of Schedule L): 164  
 Add lines 101 and 105 through 164. **Total income**: 193

**Net income**

**Inform** (see the guide)

Last name:  First name:

Deduction for workers (see the guide): 201  
 Registered pension plan (RPP) deduction, RL-1 slip, box D: 202  
 Employment expenses and deductions: Specify: 206 207  
 RRSPP or PRPP/VRSP deduction: HBP or LLP: 212 214  
 Support payments made (deductible amount). See the guide. Recipient's social insurance number: 224 225  
 Moving expenses. Complete form TP-348-V. Support payments made (deductible amount): 228  
 Carrying charges and interest expenses (see lines 231 and 260 in the guide): 231  
 Business investment losses. Complete form TP-232.1-V. Allowable losses: 232 234  
 Deduction for residents of designated remote areas. Complete form TP-350.1-V: 236  
 Deduction for exploration and development expenses: 241  
 Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q: 245  
 Deduction for a repayment of amounts overpaid to you (see the guide): 246  
 Deduction for amounts contributed to the QPP and the CPP on income from self-employment: 249  
 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. 255  
 Adjustment of investment expenses (see the guide). Complete Schedule N. 260  
 Add lines 256 and 260. 261

EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses

NAME: \_\_\_\_\_

SIN: \_\_\_\_\_

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

<sup>1</sup> See prior year tax return for carryforward balances.

<sup>2</sup> Carryforward to next year's tax return.

# EXHIBIT L: Capital Gains Deduction on Resource Property

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

Année:  Code du relevé:  N° du dernier relevé transmis:  RL-15 (2018-10)

1. Montants attribués aux membres d'une société de personnes (montants canadiens et étrangers) 2. 10

3. Montants attribués aux membres d'une société de personnes (montants canadiens et étrangers) 4. Revenu net (ou perte nette) de location de source étrangère 5. Revenu net des dividendes, des intérêts, des honoraires et des distributions de sociétés étrangères 6. Revenu net des dividendes, des intérêts, des honoraires et des distributions de sociétés étrangères

7. Montants attribués aux membres d'une société de personnes (montants canadiens et étrangers) 8. Revenu net (ou perte nette) de location de source étrangère 9. Revenu net des dividendes, des intérêts, des honoraires et des distributions de sociétés étrangères 10. Revenu net des dividendes, des intérêts, des honoraires et des distributions de sociétés étrangères

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**REVENUE QUÉBEC** TP-726.20.2-V (2018-10) 1 of 3

## Capital Gains Deduction on Resource Property

Complete this form if you are an individual and you are claiming a capital gains deduction on resource property in 2018.

Complete lines 11 through 18 only if you disposed of the property in 2018.

You may be eligible for the capital gains deduction if you were resident in Québec in 2018 and you were a resident of Québec on the date of the disposition of the property.

At the end of the year, you must file a return of income for 2018.

Expenses related to the disposition of the property:  11

Adjusted cost base of the property:  12

Adjusted cost base of the property. This amount must be positive.  13

Add lines 12 and 13.  14

Subtract line 14 from line 11.  15

If the result is negative, enter 0. In this case, you are not entitled to the capital gains deduction on the property.

Reserve deducted in 2018 with respect to the property:  16

Subtract line 16 from line 15.  17

Amount from line 17  × 1/2  18

**Taxable capital gain realized on a property**

Complete lines 20 through 23 only if you deducted a reserve in 2017 with respect to the property.

Capital gain realized on the disposition of the property:  20

Reserve deducted in 2017 with respect to the property:  21

Subtract line 21 from line 20.  22

Amount from line 22  × 1/2  23

**Taxable capital gain realized on a property**

Taxable capital gain limit on a property (line 10):  24

Taxable capital gain realized on a property (line 18 or 23, as applicable):  25

Enter the amount from line 25 or 26, whichever is less, or the amount from box 45 of your RL-15 slip, as applicable.

**Eligible taxable capital gain amount realized on a property**

2.2 Eligible taxable capital gain amount realized on a property:  27

4 Capital gains deductions claimed for previous years

Refer to the copies of form TP-726.20.2-V filed for previous years.

Add the following amounts:

- Amount from line 50 for 1992:
- Amount from line 50 for 1993:
- Amount from line 50 for 1994:
- Amount from line 50 for 1995:
- Amount from line 50 for 1996:
- Amount from line 50 for 1997:
- Amount from line 50 for 1998:
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- Amount from line 50 for 2014:
- Amount from line 50 for 2015:
- Amount from line 50 for 2016:
- Amount from line 50 for 2017:

Total:  55

Amount from line 70 for 2000:  56

Amount from line 70 for 2001 through 2009:  57

Amount from line 75 for 2010 through 2017:  58

Total:  59

Amount from line 59 through 57. Carry the result to line 50 of this form.

**Capital gains deductions claimed for previous years**:  58

5 Capital gains deduction on resource property

Taxable capital gains realized on the disposition of resource property in 2018. This is the amount on line 18 (or the total of the amounts from line 18 if you disposed of more than one property) plus the amount from box 45 of your RL-15 slip.

Capital losses resulting from the disposition of resource property in 2018:  60

Amount from line 61  × 1/2  62

Subtract line 62 from line 60.  63

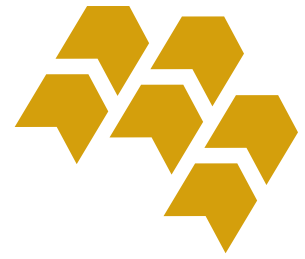
Taxable capital gains for 2018 realized on the disposition of resource property before 2018 (amount on line 23, or total of the amounts from line 23 if you disposed of more than one property):  64

Add lines 63 and 64.  65

Taxable capital gains for 2018 (line 139 of your income tax return):  66

Net capital losses from other years deducted in 2018 (line 290 of your income tax return):  67

Capital gains deduction claimed for 2018, according to form:  68



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

1 Adelaide Street East, Suite 2000, Toronto, ON M5C 2V9

1.866.694.5672 t

[goodmanandcompany.com](http://goodmanandcompany.com)

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