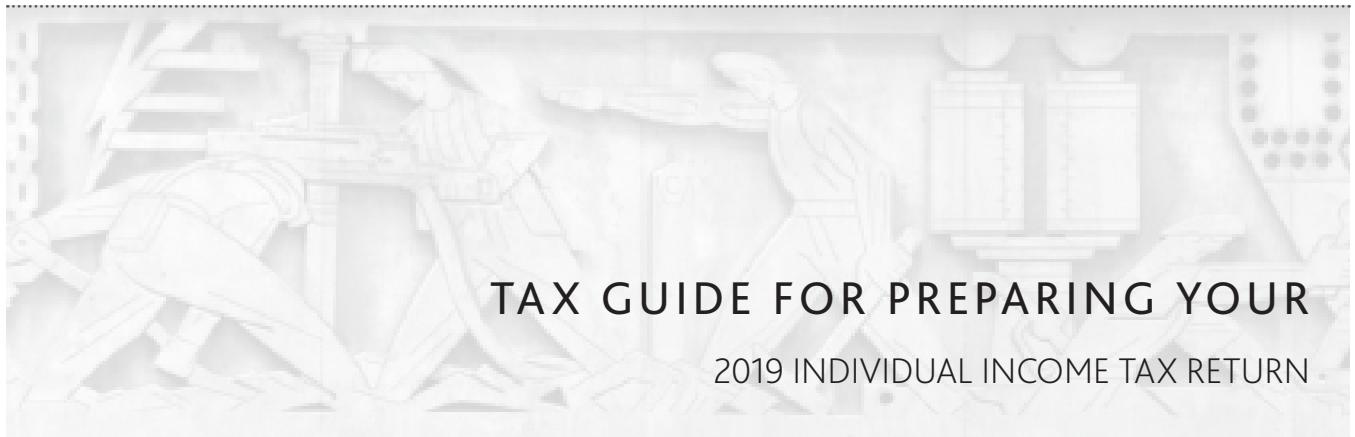


CMP 2018 RESOURCE LIMITED PARTNERSHIP

CMP 2019 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 2019 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 2019 T1 General Income Tax and Benefit Return, please contact your local tax office or visit the CRA website at <http://www.canada.ca/en/revenue-agency.ca>

Yours truly,

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

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### Filing Instructions for Form RL-15

### 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 2019.

This amount should be reported on line 12200, page 3 of your 2019 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 partnership's interest, plus or minus certain adjustments. A limited partner cannot deduct partnership losses and investment tax credits in excess of the at-risk amount. A limited partner's share of resource expenses is restricted to the partner's adjusted at-risk amount. These two amounts are not reported in the T1 2019 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 2019.

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 2019.

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 40425, page 7 of your 2019 T1 General Income Tax and Benefit Return.

Box 151

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

This amount represents your share of partnership capital gains (losses) for 2019.

This amount should be reported on line 174000, "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 2019.

This amount should be reported in Form T1229 – *Statement of Resource Expenses and Depletion Allowance* for calculating the maximum CEE deduction available in 2019 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 2019 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 2020 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 22400, page 4 of your 2019 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 2019.

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 2019 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 67170, 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 Focused 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 2019. This amount should be reported on Form T1221 – *Ontario Focused Flow-Through Share Resource Expenses (Individuals)* for 2019 and subsequent years for calculating the total qualifying resource expenses available in 2019. 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 2019.

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 2019. 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 2019.

This amount should be reported on Form T1241 – *Manitoba Mineral Exploration Tax Credit* for calculating the Manitoba mining exploration tax credit available in 2019. 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 2019.

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 2019. Report the amount of tax credit from Form SK-METC on line 69 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 2019.

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 2019.

(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 2019 Québec Income Tax Return.

(ii) Report the amount in Box 6A of the RL-15 slip on line 166, page 2 of your 2019 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 2019. This amount should be reported on line 130, page 2 of your 2019 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 2019 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 2019 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 2019 gross income of the partnership. You are not required to report this amount in your 2019 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 2019 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 2019 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 2019 deemed limited-recourse amount of the partnership.

You are not required to report this amount in your 2019 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 2019.

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 2020 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 2019 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 2019.

This amount should be reported on line 250, "Other deductions", page 2 of your 2019 Québec Income Tax Return. Also, enter code "09" on line 249, page 2 of your 2019 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 2019.

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 2019 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 (TS character) / Numéro de compte de la société de personnes (15 caractères): 001

Partner's share (%) of partnership / Part de l'associé (% dans la société de personnes): 104

Partner's identification number / Numéro d'identification de l'associé: 128

Other information - Autres renseignements: 151

See the privacy notice on your return / Voir la notice de confidentialité dans votre déclaration.

**Income Tax and Benefit Return** 2019

**Step 2 - Total income**

Attach only the documents (schedules, information slips, forms, or receipts) requested to support any claim or deduction. Keep all other supporting documents.

Employment income (box 14 of all T4 slips) 10100

Tax-exempt income for emergency services volunteers (See line 10100 in the guide.) 10105

Commissions included on line 10100 (box 42 of all T4 slips) 10120

Wage-loss replacement contributions (See line 10100 in the guide.) 10130

Other employment income

Old age security pension (box 19 of the T4A(OAS) slip) 10400 +

CPP or QPP benefits (box 20 of the T4A(P) slip) 11400 +

Disability benefits included on line 11400 (box 16 of the T4A(P) slip) 11410

Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.) 11500 +

Elected split-pension amount (Set and complete Form T1032.) 11600 +

Universal child care benefit (UCCB) (See the RC62 slip.) 11700 +

DBSA amount designated to a dependent

Employment insurance and other benefits (box 14 of the T4E slip) 11800 +

Employment insurance maternity and parental benefits and provincial parental insurance plan benefits 11905

Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations 12000 +

Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations 12010

Interest and other investment income (Complete the Worksheet for the return.) 12100 +

Net partnership income, limited or non-active partners only 12200 +

Registered disability savings plan income (box 131 of the T4E slip) 12500 +

Rental income Gross 12599 Net 12600 +

Taxable capital gains (Complete Schedule 3) 12700 +

Support payments received Total 12799 Taxable amount 12800 +

RRSP income (from all T4RSP slips) 12900 +

Other income Specify: 13000 +

Taxable scholarship, fellowships, bursaries, and artists' project grants 13010 +

**Self-employment income**

Business income Gross 13499 Net 13500 +

Professional income Gross 13699 Net 13700 +

Commission income Gross 13899 Net 13900 +

Farming income Gross 14099 Net 14100 +

Fishing income Gross 14299 Net 14300 +

Workers' compensation benefits (box 10 of the T5007 slip) 14400

Social assistance payments 14500 +

Net federal supplements (box 21 of the T4A(OAS) slip) 14600 +

Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.) 14700 +

Add lines 10100, 10400 to 11400, 11500 to 11700, 11800, 12000, 12100 to 12500, 12600, 12700, 12800, 12900 to 13010, 13500, 13700, 13900, 14100, 14300, and 14700. This is your **total income**, 15000 =

**T1-2019 Capital Gains (or Losses) in 2019** Schedule 3

Complete this schedule and attach it to your return to report your capital gains (or losses) on line 12700 of your return.

1. **Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included on line 13200 in item 3 on the previous page)**

Line B minus line C = 16100

2. **Total of all gains (or losses) before reserves: line G minus line H** 17400 +

Reserves from line 67060 of Form T2017 (if negative, show it in brackets and subtract it) 17600 +

**Total capital gains (or losses): line I plus line J** 19700 +

3. **Taxable capital gains (or net capital loss) in 2019** 19900

4. **Principal residence designation**

8. **List** 17900

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

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

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

**Worksheet for the return** T1-2019

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation. Keep this worksheet for your records.

**Do not attach this worksheet to the return you send to the CRA.**

**Lines 12000, 12010, 12100, and 22100 - 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

2

Add lines 1 and 2, and enter this amount on line 12010 of your return. 12010 = 3

Taxable amount of eligible dividends (specify): 4

5

6

Add lines 3 to 6, and enter this amount on line 12000 of your return. 12000 = 7

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

8

9



# EXHIBIT A.2: Reporting Dividend from a Partnership

**T5013 Statement of Partnership Income**

Canada Revenue Agency / Agence du revenu du Canada

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

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

Partner's identification number / Numéro d'identification de la société de personnes

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

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

Box - Case Code Amount - Montant

134

133

Protected B when completed - Protégé B une fois rempli

**Worksheet for the return**

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation. Keep this worksheet for your records.

Do not attach this worksheet to the return you send to the CRA.

Lines 12000, 12010, 12100, and 22100 - Statement of investment income, carrying charges, and interest expenses

For more information, see lines 12000, 12100, and 22100 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): \_\_\_\_\_ 1

\_\_\_\_\_ 2

Add lines 1 and 2, and enter this amount on line 12010 of your return. 12010 = \_\_\_\_\_ 3

Taxable amount of eligible dividends (specify): \_\_\_\_\_ 4

\_\_\_\_\_ 5

\_\_\_\_\_ 6

Add lines 3 to 6, and enter this amount on line 12000 of your return. 12000 = \_\_\_\_\_ 7

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

Specify: \_\_\_\_\_ 8

\_\_\_\_\_ 9

Income from foreign sources, including foreign dividends

Specify: \_\_\_\_\_ 10

Add lines 8 to 10, and enter this amount on line 12100 of your return. 12100 = \_\_\_\_\_ 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 22100 of your return. 22100 = \_\_\_\_\_ 15

5000-D1

**Income Tax and Benefit Return 2019**

Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

Before you file / Avant de déposer

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

Step 1 - Enter your taxable income from line 26000. \_\_\_\_\_ 35

Complete the appropriate column depending on the amount on line 35.

Line 35 is \$47,630 or less

Line 35 is more than \$47,630 but not more than \$95,259

Line 35 is more than \$95,259 but not more than \$147,667

Line 35 is more than \$147,667 but not more than \$210,371

Line 35 is more than \$210,371

First name: \_\_\_\_\_

Last name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

PO Box: \_\_\_\_\_

City: \_\_\_\_\_

Add lines 40 and 41. \_\_\_\_\_ 42

**Part C - Net federal tax**

By providing email not under Step 1

Enter the amount from line 42. \_\_\_\_\_ 43

Federal tax on split income (Get and complete Form T1206.) \_\_\_\_\_ 44

Add lines 43 and 44. \_\_\_\_\_ 45

Enter an amount from line 34 on the previous page. \_\_\_\_\_ 46

Federal dividend tax credit (See line 40425 in the guide.) \_\_\_\_\_ 47

Minimum tax carryover (Get and complete Form T691.) \_\_\_\_\_ 48

Enter your residence where you are not the address as of the date you entered the amount on line 42000 of your return. \_\_\_\_\_ 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) 40000 53

Federal political contribution tax credit (Complete the Worksheet for the return.) (maximum \$650) 41000 \_\_\_\_\_ 54

Investment tax credit (Get and complete Form T2038(IND).) 41200 \_\_\_\_\_ 55

Labour-sponsored funds tax credit (See lines 41300 and 41400 in the guide.) \_\_\_\_\_ 56

Net cost of shares of a provincially registered fund 41300 Allowable credit 41400 \_\_\_\_\_ 57

Add lines 54, 55, and 56. \_\_\_\_\_ 58

Line 52 minus line 57 (if negative, enter "0") \_\_\_\_\_ 59

Canada workers benefit advance payments received (box 10 of the RC210 slip) \_\_\_\_\_ 60

Special taxes (See line 41800 in the guide.) \_\_\_\_\_ 61

Add lines 58, 59, and 60. \_\_\_\_\_ 62

Enter this amount on line 42000 on the next page. **Net federal tax** 42000 = \_\_\_\_\_ 63

**Step 6 - Provincial or territorial tax**

Complete Form 428 to calculate your provincial tax.

5006-R

Page 7

# EXHIBIT B: Claiming Canadian Exploration Expenses

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

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

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

Partner's name and address - Nom et adresse de l'associé: [Redacted]

Partner's identification number / Numéro d'identification de l'associé: 190

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

Box - Case Code Amount - Montant: [Redacted]

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

**Canada Revenue Agency** / **Agence du revenu du Canada** | **Protected B when completed**

**Income Tax and Benefit Return** | **2019**

Before you fill out this return for a deceased person, make sure you enter their information in all the boxes in Step 1.

**Step 1 - I** | **Step 3 - Net income**

Enter your total income from line 15000 from the previous page: 15000

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips): 20600

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips): 20700

RRSP deduction (See Schedule 7 and attach receipts): 20600

Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts): 2810

Deduction for elected split-pension amount (Get and complete Form T1032): 21000

Annual union, professional, or like dues (receipts and box 44 of all T4 slips): 21200

Universal child care benefit repayment (box 12 of all RC62 slips): 21300

Child care expenses (Get and complete Form T778): 21400

Disability supports deduction (Get and complete Form T923): 21500

Business investment loss (Gross T1699): 21700

Moving expenses (Get and complete Form T1-M): 21900

Support payments made (Total T1999): 22000

Carrying charges and interest expenses (Complete the Worksheet for the return.): 22100

Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.): 22200

Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.): 22215

Exploration and development expenses (Get and complete Form T1229): 22400

Other employment expenses: 22900

Clergy residence deduction (Get and complete Form T1223): 23100

Other deductions (Specify): 23200

Add lines 20700, 20800, 21000 to 21500, 21700, 21900, 22000, and 22100 to 23200: 23300

Line 15000 minus line 23300 (if negative, enter "0"): 23400

Social benefits repayment (If you reported income at line 11900 and the amount at line 23400 is greater than \$66,375, see the repayment chart on the back of your T4E slip. If you reported income on lines 11300 or 14600, and the amount at line 23400 is greater than \$77,580, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0").: 23500

Line 23400 minus line 23500 (if negative, enter "0"): 23500

This is your net income: 23500

5006-R | Page 4

**Canada Revenue Agency** / **Agence du revenu du Canada** | **Protected B when completed**

**Statement of Resource Expenses and Depletion Allowance**

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

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

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

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

Portion subject to an interest-free period: [Redacted]

Enter the total of the amounts reported in box 130 of your T101 or box 196 of your T5013 slips (\*): [Redacted]

Enter the total of the amounts reported in box 129 of your T101 or box 195 of your T5013 slips: [Redacted]

**II. Canadian resource expenditure**

Total reductions net of additions other than Accelerated CDE / Accelerated COGPE: [Redacted]

Current year deduction: [Redacted] | [Insert Subtotal (3)]

**Regular Deduction**

Total current year additions: [Redacted] | [Insert Subtotal (2)]

Deduct Accelerated CDE / Accelerated COGPE: [Redacted] | [Insert Subtotal C]

Additions other than Accelerated CDE: [Redacted] | Subtotal

Total current year reductions less Subtotal E (if negative, enter zero): [Redacted] | [D - E]

Balance: [Redacted] | [C - F]

**Deduct:**

Total assistance from Area I: [Redacted]

Rate: [Redacted]

Previous year's claims for Area I: [Redacted]

Provincial flow-through share assistance (T5013 slips): [Redacted]

Other (specify): [Redacted]

Maximum Accelerated Investment Incentive available: [Redacted]

Accelerated Investment Incentive claimed (Note 2): [Redacted]

Total current year deduction: [Redacted]

Balance available: [Redacted]

(If the balance is negative for CCEE, income tax return, a negative COGPE)

Maximum deduction rate: [Redacted]

Maximum exploration and development expense (if negative enter zero): [Redacted]

Exploration and development expense: [Redacted]

Note 1: CDE or COGPE incurred by you after November 20, 2018 that is not renounced to you under a flow-through share agreement and that is not the cost of Canadian resource property acquired by you from a person or partnership with whom you do not deal at arm's length.

Note 2: The Accelerated Investment Incentive is only available in the year in which the CDE or COGPE is incurred or renounced to you.

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

Canadian exploration and development expenses claimed (Sum of the claims in B and M above): [Redacted]

Foreign exploration and development expenses claimed (attach a schedule that gives the details of the amount claimed): [Redacted]

Other expenses (e.g. Crown charges): [Redacted]

Total exploration and development expenses (enter on line 224 of your income tax return): [Redacted]

**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: [Redacted]

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

Eligible resource expenditures qualifying for an investment tax credit (enter on line 6717 of your Form T2038(NDI)): [Redacted]

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

(enter on line 232 of your income tax return): [Redacted]

T1299-E (18)

# EXHIBIT C: Claiming the Federal Investment Tax Credit

**Canada Revenue Agency** / **Agence du revenu du Canada** / **Fiscal period ended** / **Exercice se terminant le** / **TS5013** / **Statement of Partnership Income** / **État des revenus d'une société de personnes**

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

Partner's identification number (15 characters) / Numéro d'identification de la société de personnes (15 caractères): 000

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

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

Partner's identification number (15 characters) / Numéro d'identification de la société de personnes (15 caractères): 000

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

**Canada Revenue Agency** / **Agence du revenu du Canada** / **Protected B when complete**

**General info**

Use this form if:

- you earned an income
- you are claiming a credit
- you have a recaptured amount
- you are requesting a credit
- you are claiming a credit

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

ITC for total qualified expenditures for SR&ED, exclude amounts from lines 67130 and 67135: 67120 × 0.15 = 1

80% of total contributions made to agricultural organizations for SR&ED: 67130 × 0.15 = 2

ITC allocated from a partnership for SR&ED (see boxes 186, 187 and 189 of your T5013 slips): 67135 × 3

ITC for total investments in qualified property: 67140 × 0.10 = 4

**Total current-year refundable credits** (add amounts 1 to 4): Enter amount A in column 2 in Part F = A

**Part B - Calculating the current year non-refundable ITC**

**Mineral exploration tax credit (METC)**

Total of your flow-through mining expenditures (also referred to as renounced Canadian exploration expenses) from box 128 of your T101 slip or box 194 of your T5013 slip: 67170 × 0.15 = B\*

**Apprenticeship job creation tax credit (AJCTC)**

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

For each apprentice in their first 24 months of the apprenticeship, enter the 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.

**Table 1 - Calculation of total Apprenticeship job creation tax credit**

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		

**Total apprenticeship job creation tax credit**: 67180 × 0.10 = C

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

**Canada Revenue Agency** / **Agence du revenu du Canada** / **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.

**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>					

**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) pool, as the case may be. In most cases the COGPE (Cumulative Canadian Oil and Gas Property Expense) pool is relevant only if you have an operating balance.

**Regular Deduction**

	CCEE	CCDE	COGPE
Balance at the beginning of the year	(1)		
<b>Add:</b>			
Total current year renunciation from Area I			
Other resource expenses (T5013 slips: boxes 173 to 176 and 206)			
Other (specify)			
Total current year addition	(2)		
<b>Deduct:</b>			
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)			
Total current year deduction	(3)		
<b>Balance available</b>	(1)+(2)-(3) A		
(If the balance is negative for CCEE or CCDE, include the amount on line 130 of your income tax return; a negative COGPE balance will first reduce your CCDE)			
<b>Maximum deduction rate:</b>	A x Rate (4)	X 100%	X 30%
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		
<b>Accelerated investment incentive</b>			
<b>Add:</b>			
Accelerated CDE renounced under a FTS agreement entered into after November 20, 2018			
Other Accelerated CDE or Accelerated COGPE (Note 1)			
<b>Subtotal</b>	C		

**Canada Revenue Agency** / **Agence du revenu du Canada** / **Accelerated investment incentive (continued)** / **Protected B when completed**

**Deduct**

Total reductions net of additions other than Accelerated CDE / Accelerated COGPE

	CDE	COGPE
Current year deduction	(Insert Subtotal (3))	D
Total current year additions	(Insert Subtotal (2))	
Deduct Accelerated CDE / Accelerated COGPE	(Insert Subtotal C)	
Additions other than Accelerated CDE	Subtotal	E
Total current year reductions less Subtotal E (if negative, enter zero)	[D - E]	F
Balance	[C - F]	G
Rate	X 15%	X 5%
Maximum Accelerated Investment Incentive available	G x Rate (5)	
Accelerated Investment Incentive claimed (Note 2)		H
Balance at the end of the year	A - B - H	

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

Canadian exploration and development expenses claimed (Sum of the claims in B and H above)

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

Other expenses (e.g. Crown charges)

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

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

(enter on line 232 of your income tax return)

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

**Canada Revenu** 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 code / Code de l'associé: **200** Country code / Code du pays: **004** Recipient type / Genre de bénéficiaire: **001**

Partnership account number (13 characters) / Numéro de compte de la société de personnes (13 caractères): **001** 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'entreprise: **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: **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>					
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	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

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

Complete this form if you are claiming an Ontario focused flow-through share tax credit on your 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 13000 of your return.

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 enter 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.	Enter the result on line 63220 of your Form ON479, Ontario credits.	4

See the privacy notice on your return. (Ce formulaire est disponible en français.)

**Canada**

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

Complete this form if you are claiming an Ontario focused flow-through share tax credit on your 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 13000 of your return.

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 enter 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.	Enter the result on line 63220 of your Form ON479, Ontario credits.	4

See the privacy notice on your return. (Ce formulaire est disponible en français.)

**Canada**

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

**Canada Revenu** / **Agence du revenu du Canada** / **T5013**  
**Statement of Partnership Income** / **État des revenus d'une société de personnes**

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

Partner code / Code de l'associé: 000

Recipient type / Genre de bénéficiaire: 004

Partnership account number (13 characters) / Numéro de compte de la société de personnes (13 caractères): 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: [Redacted]

Box 197: Amount - Montant: [Redacted]

**British Columbia Mining Flow-Through Share Tax Credit** / **Crédit d'impôt de la Colombie-Britannique sur le revenu de l'exploitation minière**

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 68(12.66) of the federal Income Tax Act to have been incurred before January 1, 2020.

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**

Enter the total of all eligible amounts from box 141 of Information Slip T101 and/or from box 197 of Information Slip T5013.

1	1	
2	20%	
3	68800	

**Part 2 – BC MFTS tax credit claim for 2019**

Enter the amount from line 3.

4	
5	+
6	=
7	
8	
9	

Continue on the next page.

Canada

# 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  
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: [000] Recipient type / Genre de bénéficiaire: [004]

Partner's name and address - Nom et adresse de l'associé  
Last name (s) / Non de famille (s) (si plus d'un nom) / Prénom / Initiales / Adresse

Box - Case Code: 199

Amount - Montant: [ ] Box - Case Code: [ ] Amount - Montant: [ ]

**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 194, or an Information Slip T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 199.

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

If you are filing electronically, keep all your documents in case we ask to see them 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 2019**

Enter the unused Manitoba mineral exploration tax credit amount from your 2018 notice of assessment or reassessment. **1**

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

Tax credit rate  $\times$  30% **3**

Multiply line 2 by line 3. **Current year credit available** 6330 **4**

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

Enter the amount from line 74 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 2019 – 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 75 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 2018, 2017, or 2016 return(s), send an adjustment request to the Canada Revenue Agency.

**Note:** Wait until you receive your 2019 notice of assessment before making an adjustment request to your 2016, 2017, or 2016 return(s).

**Certification**

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

Signature \_\_\_\_\_ Date Year Month Day \_\_\_\_\_

See the privacy notice on your return.

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

Government of Saskatchewan		Saskatchewan Tax and Credits		Form SK428 2019
				Protected B when completed
<b>Part C – Saskatchewan tax (continued)</b>				
Amount from line 51 of the previous page				52
Enter your Saskatchewan non-refundable tax credits from line 38.				53
<b>Saskatchewan dividend tax credit</b> Credit calculated for line 61520 on Worksheet SK428				61520 + 54
<b>Saskatchewan minimum tax carryover</b> Amount from line 40427 of your return × 50% =				61540 + 55
Add lines 53 to 55.				56
Line 52 minus line 56 (if negative, enter "0")				57
<b>Saskatchewan additional tax for minimum tax purposes</b> Form T691: line 111 minus line 114 × 50% =				58
Add lines 57 and 58.				59
Enter the provincial foreign tax credit from Form T2036.				60
Line 59 minus line 60 (if negative, enter "0")				61
<b>Political contribution tax credit</b> Saskatchewan political contributions made in 2019				62
Credit calculated for line 63 on Worksheet SK428 (maximum \$650)				63
Line 61 minus line 63 (if negative, enter "0")				64
<b>Labour-sponsored venture capital tax credit</b> For investments in venture capital corporations registered in Saskatchewan: Enter your tax credit from Slip T2C (Sask.) (maximum \$875)				65
For investments in venture capital corporations registered federally: Enter your tax credit from Slip T2C (Sask.) (maximum \$875)				66
Add lines 65 and 66.				67
Line 64 minus line 67 (if negative, enter "0")				68
<b>Saskatchewan mineral exploration tax credit</b> Saskatchewan mineral exploration tax credit from Slip SK-METC				69
Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment				70
Add lines 69 and 70.				71
Line 68 minus line 71 (if negative, enter "0")				72
<b>Saskatchewan graduate tuition tax credit</b> Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program.				73
Line 72 minus line 73 (if negative, enter "0")				74
Enter the result on line 42800 of your return.				Saskatchewan tax

5008-C

Government of Saskatchewan		SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT		Form SK-METC	Copy 1
Company Name:					
Business Number:		SITIN / TIN Number:		Effective Date of Renunciation:	
<b>Individual Investor</b>					
Name:		Social Insurance No.:			
Address:					
City:		Postal Code:			
Province:					
Total Investment in Eligible FTS or FTW:					
Tax Credit Issued (Max 10% of above):					
<b>Partnership Investor</b>					
Contact Person:		Partnership Number:		Phone Number:	
Total Investment in Eligible FTS or FTW:					
Tax Credit Issued (Max 10% of above):					
Share in Partnership:					
<input type="checkbox"/> File copy #1 with your tax return, retain copy #2 for your records. <input type="checkbox"/> For T1 tax return purposes, total all SK-METC slips for this Tax Year and enter the result on Line 72 for SK428 <input type="checkbox"/> Questions to: Saskatchewan Energy and Resources at (306) 787-1581					

Government of Saskatchewan		SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT		Form SK-METC	Copy 2
Company Name:					
Business Number:		SITIN / TIN Number:		Effective Date of Renunciation:	
<b>Individual Investor</b>					
Name:		Social Insurance No.:			
Address:					
City:		Postal Code:			
Province:					
Total Investment in Eligible FTS or FTW:					
Tax Credit Issued (Max 10% of above):					
<b>Partnership Investor</b>					
Contact Person:		Partnership Number:		Phone Number:	
Total Investment in Eligible FTS or FTW:					
Tax Credit Issued (Max 10% of above):					
Share in Partnership:					

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

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

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

RL-15 (2019-10)

Date de clôture de l'exercice financier: 2019

Numéro d'identification de l'abrit fiscal, s'il y a lieu: \_\_\_\_\_

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

**Abrit fiscal**

Description et code de la principale activité commerciale concernant l'abrit fiscal: \_\_\_\_\_

Le numéro d'identification attribué à cet abrit fiscal est indiqué sur le formulaire **État des pertes, des déductions et des crédits d'impôt relatifs à un abrit fiscal (TP-1079.6)**. Il est conforme au règlement en matière de déduction des dépenses de fonctionnement de cet abrit fiscal.

50- Nom de l'abrit fiscal: \_\_\_\_\_ 51- Code unique: \_\_\_\_\_ 52- Code de l'abrit fiscal: \_\_\_\_\_ 53- Numéro d'identification: \_\_\_\_\_ 54- Numéro de sécurité: \_\_\_\_\_ 55- Numéro de validation: \_\_\_\_\_

**Actions adhésives**

60- Frais d'adhésion au Canada: \_\_\_\_\_ 61- Frais de mise en valeur au Canada: \_\_\_\_\_ 62- Frais d'adhésion à l'étranger: \_\_\_\_\_ 63- Frais d'adhésion à l'étranger: \_\_\_\_\_ 64- Frais d'adhésion à l'étranger: \_\_\_\_\_ 65- Frais d'adhésion à l'étranger: \_\_\_\_\_

**Crédit d'impôt**

70- Code de crédit: \_\_\_\_\_ 71- Montant admissible: \_\_\_\_\_ 72- Code de crédit ou de NRC: \_\_\_\_\_ 73- Code de crédit: \_\_\_\_\_ 74- Code de crédit: \_\_\_\_\_ 75- Code de crédit: \_\_\_\_\_ 76- Code de crédit: \_\_\_\_\_ 77- Code de crédit: \_\_\_\_\_ 78- Code de crédit: \_\_\_\_\_ 79- Code de crédit: \_\_\_\_\_ 80- Code de crédit: \_\_\_\_\_ 81- Code de crédit: \_\_\_\_\_ 82- Code de crédit: \_\_\_\_\_ 83- Code de crédit: \_\_\_\_\_ 84- Code de crédit: \_\_\_\_\_ 85- Code de crédit: \_\_\_\_\_ 86- Code de crédit: \_\_\_\_\_ 87- Code de crédit: \_\_\_\_\_ 88- Code de crédit: \_\_\_\_\_ 89- Code de crédit: \_\_\_\_\_ 90- Code de crédit: \_\_\_\_\_ 91- Code de crédit: \_\_\_\_\_ 92- Code de crédit: \_\_\_\_\_ 93- Code de crédit: \_\_\_\_\_ 94- Code de crédit: \_\_\_\_\_ 95- Code de crédit: \_\_\_\_\_ 96- Code de crédit: \_\_\_\_\_ 97- Code de crédit: \_\_\_\_\_ 98- Code de crédit: \_\_\_\_\_ 99- Code de crédit: \_\_\_\_\_ 100- Code de crédit: \_\_\_\_\_

**REVENU QUÉBEC INCOME TAX RETURN 2019**

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 4)

Last n <sup>o</sup>	CPP contribution (see the guide)	96	Pensionable salary or wages (QPP), RL-7 slip, box G	98
1	Personal savings (QPP)	97	Commissions received, RL-7 slip, box M	100
2	Employment income, RL-1 slip, box A		Correction of employment income, if you received an RL-22 slip (Work Chart 105)	101
3	Other employment income (see the guide)		Specify: 106 0	105
4	Personal insurance benefits, RL-6 slip, box A	109		109
5	Employment insurance benefits, FAE slip			111
6	Old Age Security pension, FAE/OSPS slip			114
7	QPP or CPP benefits, RL-2 slip, box C			119
8	Payments from a pension plan, an RRSP, a DRSP or a PRPPV/RSP, RRSP benefits			123
9	Retirement income transferred by your spouse (see the guide)			123
10	Dividends from taxable Canadian corporations	166	Actual amount of ordinary dividends	167
11	Interest and other investment income		taxable amount	170
12	Rental income			170
13	Attach form TP-128-V or your financial statements. Gross income	168	Net income	136
14	Taxable capital gains (see the guide). Complete Schedule G.			139
15	Support payments received (taxable amount)			142
16	Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B			147
17	Income replacement indemnities and net federal supplements	149		148
18	Other income (see the guide)	153		154
19	Net business income (line 34 of Schedule L)			164
20	Add lines 101 and 105 through 164.			199
<b>Total income = 199</b>				

**Net income**

201	Deduction for workers (see the guide)	201		
202	Registered pension plan (RPP) deduction, RL-7 slip, box D	202		
203	Employment expenses and deductions	207		
204	RRSP or PRPPV/RSP deduction (HBP or LLP) 212	214		
205	Support payments made (deductible amount). See the guide.	225		
206	Recipient's social insurance number 234	234		
207	Moving expenses. Complete form TP-348-V.	228		
208	Carrying charges and interest expenses (see lines 231 and 260 in the guide)	231		
209	Business investment loss. Complete form TP-232-1-V.	234		
210	Total losses 233	234		
211	Allowable loss	234		
212	Deduction for residents of designated remote areas. Complete form TP-350-1-V.	236		
213	Deduction for exploration and development expenses	241		
214	Deduction for retirement income transferred to your spouse on December 31. Complete Schedule O.	245		
215	Deduction for a repayment of amounts overpaid to you (see the guide)	246		
216	Deduction for QPP and CPP contributions and QPIP premiums	247		
217	Other deductions (see the guide)	249		
218	Carry-over of the adjustment of investment expenses (see the guide)	252		
219	Add lines 201 through 207, 214 through 231, and 234 through 252.	254		
220	Subtract line 254 from line 199.	256		
221	Adjustment of investment expenses (see the guide). Complete Schedule N.	260		
222	Add lines 256 and 260.	260		
223	If the result is <b>negative</b> , enter 0. Carry the result to page 3.	275		
<b>Net income = 275</b>				

**REVENU QUÉBEC Business Income**

TP-1-D-LV (2019-12) Schedule L

**Net business income**

Enter your net business income on lines 22 through 26 (do not include income covered by lines 28 and 29). Enclose your financial statements or form TP-80-V, as applicable.

Business other than the types listed below	Gross income	17	Net income	23
Farming	Gross income	18	Net income	23
Fishing	Gross income	14	Net income	24
Profession	Gross income	15	Net income	25
Work remunerated on a commission basis	Gross income	16	Net income	26
Add lines 22 through 26:			27	
Income from a partnership allocated to a retiring partner or end-of-career allowance received by a physician who did not practise medicine in the year the allowance was received			28	
Income from a partnership of which you were a specified member			29	
Add lines 27 through 29:				34
<b>Net business income = 34</b>				

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

**REVENU QUÉBEC Capital Gains and Losses**

TP-1-D-G-V (2019-12) Schedule G

You must file this form if you need to file it.

**A Capital gains (or losses)**

Amount from line 30	30	
Amount of your 2019 reserve for property disposed of in 2019 (see line 129 in the guide)	32	
Subtract line 32 from line 30:	34	
Amount of your 2018 reserve	36	
Amount of your 2019 reserve for property disposed of before 2019	38	
Subtract line 38 from line 36:	40	
Add lines 34 and 40:	44	
Carry the result (whether positive or negative) to line 88. Capital gains (or losses) = 44		

**B Resource property**

Name of corporation		
Number of shares		
Proceeds of disposition		A
Adjusted cost base		B
Acquisition date (vv mm)		
Expenses relating to the disposition		C
Subtract lines B and C from line A:		Gain (or loss)
Capital gains (or losses) from resource property, RL-75 slip, box 12 (except gains or losses on line 22)		48
Capital gains (or losses) from a partnership, if they are not included on line 47		48
Add lines 46 through 48:		50
Carry the result (whether positive or negative) to line 88. Capital gains (or losses) = 50		

**C Qualified farm or fishing property and qualified small business corporation shares**

Check the boxes corresponding to the property you disposed of:

- Farm or fishing property  51
- Small business corporation shares  52

If you checked box 55, enter the amount you are designating as a deemed capital gain (line 110 of form TP-517.5.5-V):

Subtract lines B and C from line A:		
If applicable, add the amount from line 105 of form TP-517.5.5-V:		54
Capital gains (or losses), RL-75 slip, box 12, RL-76 slip, box B, RL-25 slip, box C		56
Capital gains (or losses) from a partnership, if they are not included on line 56:		58
Add lines 54 through 56:		60
Amount of your 2019 reserve for property disposed of in 2019 (including the amount on line 106 of form TP-517.5.5-V if applicable)		61
Losses from resource property		68
Subtract line 63 from line 60:		68
Amount of your 2018 reserve for property disposed of after March 18, 2007 (lines 63 and 77 of Schedule G for 2018)		74
Date the property was disposed of (YYYY MM DD) 75		77
Amount of your 2019 reserve for the property covered on line 74:		80
Subtract line 77 from line 74:		80
Add lines 68 and 80:		84
Carry the result (whether positive or negative) to line 88. Capital gains (or losses) = 84		

**D Taxable capital gains (or net capital loss)**

Add lines 44, 50 and 84:	88
Deferral of capital gains realized on a disposition of small business corporation shares	94
Subtract line 94 from line 88:	96
If you entered an amount on line 55.1, see line 139 in the guide. Otherwise, enter 0.	96.1
Add lines 96 and 96.1:	96.2
Multiply line 96.2 by 50%. If the result is <b>positive</b> , carry it to line 139 of your return. If it is <b>negative</b> , do not enter it on line 139 of your return. See "Net capital loss" (line 139 in the guide).	50%
<b>Taxable capital gains (or net capital loss) = 98</b>	



EXHIBIT H.2: Reporting Dividends from a Partnership 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 (2019-10)

Date de clôture de l'exercice fiscal: 2019

1. Numéro de registre fédéral d'entreprise (numéro concordant et étranger): 2. Numéro de registre provincial d'entreprise (numéro concordant et étranger): 3. Numéro de registre de la province de Québec (numéro concordant et étranger): 4. Numéro de registre de la province de Québec (numéro concordant et étranger): 5. Numéro de registre de la province de Québec (numéro concordant et étranger): 6. Numéro de registre de la province de Québec (numéro concordant et étranger): 7. Numéro de registre de la province de Québec (numéro concordant et étranger): 8. Numéro de registre de la province de Québec (numéro concordant et étranger): 9. Numéro de registre de la province de Québec (numéro concordant et étranger): 10. Numéro de registre de la province de Québec (numéro concordant et étranger): 11. Numéro de registre de la province de Québec (numéro concordant et étranger): 12. Numéro de registre de la province de Québec (numéro concordant et étranger): 13. 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**REVENU QUÉBEC INCOME TAX RETURN 2019**

TP-1-D-V Page 2

Pay close attention to the lines preceded by an arrow →

**Total income**

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

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

Inform (see page 4)

Last name: First name: Sex: Apartment: City, town or village: Social: Reason: Inform (see page 4):

1. CPP contribution (see the guide) 96

2. Pensionable earnings (CPP) 96.1

3. QPP premium, RL-1 slip, box H 97

4. Commissions received, RL-1 slip, box M 100

5. QPP contribution, RL-1 slip, box B 98

6. Pensionable salary or wages (QPP), RL-1 slip, box G (see the guide) 98.1

7. Taxable benefit, RL-1 slip, boxes G-1 and L-2 102

8. Employment income, RL-1 slip, box A 101

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

10. Other employment income (see the guide) 106

11. Premiums paid to a wage loss (RL-22 slip) 107

12. Parental insurance benefits, RL-6 slip, box A 110

13. Employment insurance benefits, TAE slip 111

14. Old Age Security pension, TAA/OAS slip 114

15. QPP or CPP benefits, RL-2 slip, box C 115

16. Payments from a pension plan, an RRSP, a RRIF or a PRPP/VRSP or annuity 122

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

18. Dividends from taxable Canadian corporations: Actual amount of eligible dividends 166; Taxable amount 128

19. Interest and other investment income 100

20. Rental income 136

21. Attach form TP-128-V or your financial statements: Gross income 168; Net income 136

22. Taxable capital gains (see the guide), Complete Schedule G 139

23. Support payments received (taxable amount) 147

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

25. Income replacement indemnities and net federal supplements 154

26. Other income (see the guide) 153

27. Net business income (line 34 of Schedule L) 164

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

**Net income**

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

30. Employment expenses and deductions, RL-1 slip, box E 207

31. RRSP or PRPP/VRSP deduction: HBP or LLP 212; 214

32. Support payments made (deductible amount). See the guide: Recipient's social insurance number 234; 228

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

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

35. Business investment loss. Complete form TP-232-1-V: Total losses 233; Allowable loss 234

36. Deduction for residents of designated remote areas. Complete form TP-350-1-V 236

37. Deduction for exploration and development expenses 241

38. Deduction for retirement income transferred to your spouse on December 31. Complete Schedule O 242

39. Deduction for a repayment of amounts overpaid to you (see the guide) 246

40. Deduction for QPP and CPP contributions and QPIP premiums: Specify 241.1; 248

41. Other deductions (see the guide): Specify 243; 250

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

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

44. Subtract line 254 from line 199. Net income = 25

45. Adjustment of investment expenses (see the guide). Complete Schedule N. Add lines 256 and 260. If the result is negative, enter 0. Carry the result to page 3. Net income = 25

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

**REVENU QUÉBEC INCOME TAX RETURN 2019**

TP-1-D-V Page 3

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

**Taxable income**

Amount from line 275: 275

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

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

1. Last name: First name: 278

2. Deductions for strategic investments (see the guide): Specify 286; 287

3. Non-capital losses from other years: Specify 289; 289

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

5. Capital gains deduction (see the guide): 292

6. Deduction for an Indian: 293

7. Deductions for certain income (see the guide): 295

8. Miscellaneous deductions (see the guide): Specify 296; 297

9. Add lines 287 through 297. Total deductions = 288

10. Subtract line 288 from line 275. If the result is negative, enter 0. Taxable income = 289

**Non-refundable tax credits**

11. Adjustment for income replacement indemnities (see the guide): 350; 15,269.00

12. Subtract line 358 from line 350. 358

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

14. Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A: 376

15. Amount for a severe and prolonged impairment in mental or physical functions (see the guide): 377

16. Add lines 359 through 376. 377

17. If your spouse 2018: Multiply line 377 by 15%. 377.00; 15%

18. Expenses for medical services not available in your area: 378

19. Medical expenses. Complete Schedule B: 381

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

21. Add lines 378 through 385. 388

22. Multiply line 388 by 20%. 389

23. Tax credit for volunteer firefighters and search and rescue volunteers (see the guide): 390

24. Tax credit for career extension (see the guide): 391

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

26. Tax credits for donations and gifts (see the guide): Amount from line 1 of Work Chart 395 [393]; 395

27. Home buyers' tax credit. Complete form TP-752-HA-V: 396

28. Tax credit for union, professional or other dues: 397

29. Tax credit for tuition or examination fees. Complete Schedule E: 398

30. Tax credit for tuition or examination fees transferred by a child (see the guide): 399

31. Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1. Non-refundable tax credits = 399

**Income tax and contributions**

32. Income tax on taxable income. Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 402

33. Non-refundable tax credits: 404

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

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

36. Dividend tax credit: 415

37. Tax credits for Capital régional et coopératif Desjardins shares, RL-26 slip, boxes B and D: 422

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

39. Add lines 414 through 424. 425

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

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

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

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

**RELEVÉ 15 Montants attribués aux membres d'une société de personnes** (RL-15 (2019-10))

Année: 2019 | Code du relevé: 15 | N° du dernier relevé transmis: 15

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

**Actions accréditées**

69- Frais d'exploration au Canada | 81- Frais de mise en valeur au Canada | 82- Frais d'exploration au Québec | 83- Frais d'exploration de surface pétrolière ou gazière au Québec | 84- Frais d'exploration dans le Nord québécois | 85- Frais d'investissement d'autres usages

**Crédit d'impôt**

70- Code de crédit | 71- Montant admissible | 72- Code de région ou de SRC | 73- Code de taxe | 74- Pourcentage permis (0-30%) pour le crédit d'impôt

**REVENU QUÉBEC INCOME TAX RETURN 2019** (TP-1-D-V)

Pay close attention to the lines preceded by an arrow →

**Total income**

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

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

**Inform** (See page 2)

Last yr: CPP contribution (see the guide) 96 | Pensionable earnings (CPP) 96 | QPP contribution, RL-7 slip, box # 98

First yr: QPP premium, RL-7 slip, box H 97 | QPP premium, RL-7 slip, box M 100 | Taxable benefit, RL-7 slip, boxes G-1 and L-2 102

Employment income, RL-7 slip, box A 101

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

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

Parental insurance benefits, RL-6 slip, box A 109

Employment insurance benefits, TAE slip 111

Old Age Security pension, TAO/OAS slip 114

QPP or CPP benefits, RL-2 slip, box C 115

Payments from a pension plan, an RRSP, a RRIF 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 167 | Taxable amount 130

Rental income: Attach form TP-128-V or your financial statements. Gross income 168 | Net income 136

Taxable capital gains (see the guide), Complete Schedule G. 139

Support payments received (taxable amount) 142

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

Income replacement indemnities and net federal supplements 148

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

Net business income (line 34 of Schedule L) 154

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

**Reason**

**Net income**

Deduction for workers (see the guide) 201

Registered pension plan (RPP) deduction, RL-7 slip, box D 207

Employment expenses and deductions 206 | Specify: 206

RRSP or PRPP/VRSP deduction: HBP or LLP 212 | 214

Support payments made (deductible amount). See the guide. Recipient's social insurance number 234

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 233 | 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 QPP and CPP contributions and QPIP premiums 241 | Specify: 241

Other deductions (see the guide) 243 | Specify: 243

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

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

Subtract line 254 from line 199. 256

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

Add lines 256 and 260. Net income = 275

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

**EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY**

Summary of Canadian Exploration Expenses and Canadian Development Expenses

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

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

	Balance		Deductions					Balance			Rate	Claim	Balance End of Year	
	Beginning of Year	End of Year	Recover Proceeds	Proceeds of Disposition	Government Assistance	Quebec Exploration Expenses	Other	Before Claim	After Claim	After 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 (2019-10)
Date de clôture de l'exercice financier		2	0		
1. Revenus d'origine étrangère (incluant les dividendes et les intérêts)	2. Revenus net (ou poste net) d'entreprise de source étrangère	3. Revenus net (ou poste net) de location de source étrangère	4. Revenus net (ou poste net) de location de source étrangère	5. Revenus net (ou poste net) de location de source étrangère	6. Revenus net des dividendes étrangers
7. Revenus de source canadienne	8. Revenus de paiement de source étrangère	9. Revenus de location	10. Revenus de location	11. Revenus de location	12. Revenus de location
13. Gains ou pertes en capital	14. Pertes à l'égard d'un placement	15. Pertes à l'égard d'un placement	16. Pertes à l'égard d'un placement	17. Pertes à l'égard d'un placement	18. Pertes à l'égard d'un placement
19. Revenu imposable	20. Revenu imposable	21. Revenu imposable	22. Revenu imposable	23. Revenu imposable	24. Revenu imposable
25. Capital versé - Part de la société	26. Capital versé - Part de la société	27. Capital versé - Part de la société	28. Capital versé - Part de la société	29. Capital versé - Part de la société	30. Capital versé - Part de la société
31. Code de crédit	32. Code d'entreprise	33. Code de contribution	34. Code de contribution	35. Code de contribution	36. Code de contribution

Abri fiscal	
37. Description et code de la principale activité commerciale concernant l'abri fiscal	38. Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire Déclaration des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1079.6), et il confirme également le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.
39. Nombre d'actions émises en vertu de la loi	40. Code d'entreprise
41. Code de contribution	42. Montant de revenu limite
43. Montant de revenu limite	44. Montant de revenu limite

Actions accréditées	
45. Frais d'exploration au Canada	46. Frais de mise en valeur au Canada
47. Frais d'exploration au Québec	48. Frais d'exploration au Québec
49. Frais d'exploration dans le Nord québécois	50. Frais d'exploration dans le Nord québécois
51. Montant d'impôt pour le sous-traité au cours de la période	52. Montant d'impôt pour le sous-traité au cours de la période

Crédit d'impôt	
53. Code de crédit	54. Montant admissible
55. Code de région ou de SRC	56. Code de taxe
57. Code de crédit	58. Montant admissible

REVENU QUÉBEC		INCOME TAX RETURN		2019
			TP-1-D-V	
Pay close attention to the lines preceded by an arrow →				
<b>Total income</b>				
If you held employment in Canada, outside Québec, check this box.				
94		95		
If you held employment in Canada, outside Québec, check this box.				
If you held employment in Canada, outside Québec, check this box.				
96	96.1	97	98	
99	100	101	102	
103		104		
105		106		
107		108		
109		110		
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265		266		
267		268		
269		270		
271		272		
273		274		
275		276		

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 (2019-10)

1. Date de clôture de l'exercice fiscal: 2. 0

3. Réseaux de personnes (société d'entreprise, sociétés canadiennes et étrangères) 4. Travaux réalisés par un membre de l'entreprise (sociétés canadiennes et étrangères) 5. Revenus net (ou partie nette) de location de source étrangère 6. Revenus net des dividendes étrangers 7. Intérêts de source canadienne 8. Revenus de paiement de source étrangère 9. Revenus de location de source étrangère 10. Revenus net des dividendes étrangers 11. Revenus net des dividendes étrangers 12. Gains ou pertes en capital 13. Revenus de paiement de source étrangère 14. Revenus, brut de la société de personnes 15. Prémium déductible 16. Montant net des dividendes étrangers 17. Revenu étranger payé ou les montants non déductibles d'entreprise 18. Revenu étranger payé ou les montants non déductibles d'entreprise 19. Revenu étranger payé ou les montants non déductibles d'entreprise 20. Revenu étranger payé ou les montants non déductibles d'entreprise 21. Revenu étranger payé ou les montants non déductibles d'entreprise 22. Revenu étranger payé ou les montants non déductibles d'entreprise 23. Revenu étranger payé ou les montants non déductibles d'entreprise 24. Capital versé - Part de la société membre dans les biens admissibles 25. Capital versé - Part de la société membre dans les biens admissibles 26. Capital versé - Part de la société membre dans les biens admissibles 27. Capital versé - Part de la société membre dans les biens admissibles 28. Part de la société membre dans les biens admissibles 29. Part de la société membre dans les biens admissibles 30. Part de la société membre dans les biens admissibles 31. Part de la société membre dans les biens admissibles 32. Part de la société membre dans les biens admissibles 33. Part de la société membre dans les biens admissibles 34. Part de la société membre dans les biens admissibles 35. Part de la société membre dans les biens admissibles 36. Part de la société membre dans les biens admissibles 37. Part de la société membre dans les biens admissibles 38. Part de la société membre dans les biens admissibles 39. Part de la société membre dans les biens admissibles 40. Part de la société membre dans les biens admissibles 41. Part de la société membre dans les biens admissibles 42. Part de la société membre dans les biens admissibles 43. Part de la société membre dans les biens admissibles 44. Part de la société membre dans les biens admissibles 45. Part de la société membre dans les biens admissibles 46. Part de la société membre dans les biens admissibles 47. Part de la société membre dans les biens admissibles 48. Part de la société membre dans les biens admissibles 49. Part de la société membre dans les biens admissibles 50. Part de la société membre dans les biens admissibles 51. Part de la société membre dans les biens admissibles 52. Part de la société membre dans les biens admissibles 53. Part de la société membre dans les biens admissibles 54. Part de la société membre dans les biens admissibles 55. Part de la société membre dans les biens admissibles 56. Part de la société membre dans les biens admissibles 57. Part de la société membre dans les biens admissibles 58. Part de la société membre dans les biens admissibles 59. Part de la société membre dans les biens admissibles 60. Part de la société membre dans les biens admissibles 61. Part de la société membre dans les biens admissibles 62. Part de la société membre dans les biens admissibles 63. Part de la société membre dans les biens admissibles 64. Part de la société membre dans les biens admissibles 65. Part de la société membre dans les biens admissibles 66. Part de la société membre dans les biens admissibles 67. Part de la société membre dans les biens admissibles 68. Part de la société membre dans les biens admissibles 69. Part de la société membre dans les biens admissibles 70. Part de la société membre dans les biens admissibles 71. Part de la société membre dans les biens admissibles 72. Part de la société membre dans les biens admissibles 73. Part de la société membre dans les biens admissibles 74. Part de la société membre dans les biens admissibles 75. Part de la société membre dans les biens admissibles 76. Part de la société membre dans les biens admissibles 77. Part de la société membre dans les biens admissibles 78. Part de la société membre dans les biens admissibles 79. Part de la société membre dans les biens admissibles 80. Part de la société membre dans les biens admissibles 81. Part de la société membre dans les biens admissibles 82. Part de la société membre dans les biens admissibles 83. Part de la société membre dans les biens admissibles 84. Part de la société membre dans les biens admissibles 85. Part de la société membre dans les biens admissibles 86. Part de la société membre dans les biens admissibles 87. Part de la société membre dans les biens admissibles 88. Part de la société membre dans les biens admissibles 89. Part de la société membre dans les biens admissibles 90. Part de la société membre dans les biens admissibles 91. Part de la société membre dans les biens admissibles 92. Part de la société membre dans les biens admissibles 93. Part de la société membre dans les biens admissibles 94. Part de la société membre dans les biens admissibles 95. Part de la société membre dans les biens admissibles 96. Part de la société membre dans les biens admissibles 97. Part de la société membre dans les biens admissibles 98. Part de la société membre dans les biens admissibles 99. Part de la société membre dans les biens admissibles 100. Part de la société membre dans les biens admissibles

**Abri fiscal**

Description et code de la principale activité commerciale concernant l'abri fiscal: \_\_\_\_\_

Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire *État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal* (TP-1079.6). Il se confirme également le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

50. Numéro d'identification de l'abri fiscal: \_\_\_\_\_ 51. Code unique: \_\_\_\_\_ 52. Code de l'abri fiscal: \_\_\_\_\_ 53. Numéro de retour: \_\_\_\_\_ 54. Numéro de retour: \_\_\_\_\_ 55. Numéro de retour: \_\_\_\_\_

**Actions admissibles**

60. Frais d'acquisition au Canada: \_\_\_\_\_ 61. Frais de mise en valeur au Canada: \_\_\_\_\_ 62. Frais d'acquisition au Québec: \_\_\_\_\_ 63. Frais d'acquisition de biens mobiliers ou immobiliers au Québec: \_\_\_\_\_ 64. Frais d'acquisition dans les Nord québécois: \_\_\_\_\_ 65. Frais d'acquisition d'autres biens: \_\_\_\_\_

**Crédit d'impôt**

70. Code de crédit: \_\_\_\_\_ 71. Montant admissible: \_\_\_\_\_ 72. Code de régime ou de SMC: \_\_\_\_\_ 73. Code de fait: \_\_\_\_\_ 74. Pourcentage de pertes (pour le crédit d'impôt): \_\_\_\_\_

**REVENUE QUÉBEC** TP-726.20.2-V (2019-10) 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 June 13, 2003, and March 30, 2004, except if they were issued following form 726.20.2-V (2019-10) 2 of 3

You may be eligible for the capital gains deduction if you are an individual and you are claiming a capital gains deduction on resource property June 13, 2003, and March 30, 2004, except if they were issued following form 726.20.2-V (2019-10) 2 of 3

Complete lines 11 through 18 only if you disposed of the property in 2019.

At the end of the year, you were resident in Canada throughout the year, you report the death of the property, or you are not a flow-through or a partner in an interest in a property.

Expenses related to the disposition: \_\_\_\_\_

Adjusted cost base of the property: \_\_\_\_\_

Subtract line 12 from line 11: \_\_\_\_\_

Subtract line 13 from line 11: \_\_\_\_\_

Subtract line 14 from line 11: \_\_\_\_\_

Subtract line 15 from line 11: \_\_\_\_\_

Subtract line 16 from line 11: \_\_\_\_\_

Subtract line 17 from line 11: \_\_\_\_\_

Subtract line 18 from line 11: \_\_\_\_\_

Carry the result to line 26: \_\_\_\_\_

Complete lines 20 through 23 only if you deducted a reserve in 2018 with respect to the property.

Capital gain realized on the disposition of the property: \_\_\_\_\_

Reserve deducted in 2018 with respect to the property: \_\_\_\_\_

Subtract line 21 from line 20: \_\_\_\_\_

Subtract line 22 from line 20: \_\_\_\_\_

Carry the result to line 26: \_\_\_\_\_

Taxable capital gain realized on a property (line 10): \_\_\_\_\_

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

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: \_\_\_\_\_

**1 Information**

2.2 Eligible property: \_\_\_\_\_

**2 Eligible property**

If the deduction from line 27 of a partnership: \_\_\_\_\_

In the case of: \_\_\_\_\_

**2.1 Eligible property**

Cost of the property: \_\_\_\_\_

Adjusted cost base: \_\_\_\_\_

Subtract line 21 from line 20: \_\_\_\_\_

Subtract line 22 from line 20: \_\_\_\_\_

Subtract line 23 from line 20: \_\_\_\_\_

Subtract line 24 from line 20: \_\_\_\_\_

Subtract line 25 from line 20: \_\_\_\_\_

Subtract line 26 from line 20: \_\_\_\_\_

Subtract line 27 from line 20: \_\_\_\_\_

Subtract line 28 from line 20: \_\_\_\_\_

Subtract line 29 from line 20: \_\_\_\_\_

Subtract line 30 from line 20: \_\_\_\_\_

Subtract line 31 from line 20: \_\_\_\_\_

Subtract line 32 from line 20: \_\_\_\_\_

Subtract line 33 from line 20: \_\_\_\_\_

Subtract line 34 from line 20: \_\_\_\_\_

Subtract line 35 from line 20: \_\_\_\_\_

Subtract line 36 from line 20: \_\_\_\_\_

Subtract line 37 from line 20: \_\_\_\_\_

Subtract line 38 from line 20: \_\_\_\_\_

Subtract line 39 from line 20: \_\_\_\_\_

Subtract line 40 from line 20: \_\_\_\_\_

Subtract line 41 from line 20: \_\_\_\_\_

Subtract line 42 from line 20: \_\_\_\_\_

Subtract line 43 from line 20: \_\_\_\_\_

Subtract line 44 from line 20: \_\_\_\_\_

Subtract line 45 from line 20: \_\_\_\_\_

Subtract line 46 from line 20: \_\_\_\_\_

Subtract line 47 from line 20: \_\_\_\_\_

Subtract line 48 from line 20: \_\_\_\_\_

Subtract line 49 from line 20: \_\_\_\_\_

Subtract line 50 from line 20: \_\_\_\_\_

Subtract line 51 from line 20: \_\_\_\_\_

Subtract line 52 from line 20: \_\_\_\_\_

Subtract line 53 from line 20: \_\_\_\_\_

Subtract line 54 from line 20: \_\_\_\_\_

Subtract line 55 from line 20: \_\_\_\_\_

Subtract line 56 from line 20: \_\_\_\_\_

Subtract line 57 from line 20: \_\_\_\_\_

Subtract line 58 from line 20: \_\_\_\_\_

Subtract line 59 from line 20: \_\_\_\_\_

Subtract line 60 from line 20: \_\_\_\_\_

Subtract line 61 from line 20: \_\_\_\_\_

Subtract line 62 from line 20: \_\_\_\_\_

Subtract line 63 from line 20: \_\_\_\_\_

Subtract line 64 from line 20: \_\_\_\_\_

Subtract line 65 from line 20: \_\_\_\_\_

Subtract line 66 from line 20: \_\_\_\_\_

Subtract line 67 from line 20: \_\_\_\_\_

Subtract line 68 from line 20: \_\_\_\_\_

Subtract line 69 from line 20: \_\_\_\_\_

Subtract line 70 from line 20: \_\_\_\_\_

Subtract line 71 from line 20: \_\_\_\_\_

Subtract line 72 from line 20: \_\_\_\_\_

Subtract line 73 from line 20: \_\_\_\_\_

Subtract line 74 from line 20: \_\_\_\_\_

Subtract line 75 from line 20: \_\_\_\_\_

Subtract line 76 from line 20: \_\_\_\_\_

Subtract line 77 from line 20: \_\_\_\_\_

Subtract line 78 from line 20: \_\_\_\_\_

Subtract line 79 from line 20: \_\_\_\_\_

Subtract line 80 from line 20: \_\_\_\_\_

Subtract line 81 from line 20: \_\_\_\_\_

Subtract line 82 from line 20: \_\_\_\_\_

Subtract line 83 from line 20: \_\_\_\_\_

Subtract line 84 from line 20: \_\_\_\_\_

Subtract line 85 from line 20: \_\_\_\_\_

Subtract line 86 from line 20: \_\_\_\_\_

Subtract line 87 from line 20: \_\_\_\_\_

Subtract line 88 from line 20: \_\_\_\_\_

Subtract line 89 from line 20: \_\_\_\_\_

Subtract line 90 from line 20: \_\_\_\_\_

Subtract line 91 from line 20: \_\_\_\_\_

Subtract line 92 from line 20: \_\_\_\_\_

Subtract line 93 from line 20: \_\_\_\_\_

Subtract line 94 from line 20: \_\_\_\_\_

Subtract line 95 from line 20: \_\_\_\_\_

Subtract line 96 from line 20: \_\_\_\_\_

Subtract line 97 from line 20: \_\_\_\_\_

Subtract line 98 from line 20: \_\_\_\_\_

Subtract line 99 from line 20: \_\_\_\_\_

Subtract line 100 from line 20: \_\_\_\_\_

**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 51 for 1993: \_\_\_\_\_
- Amount from line 52 for 1994: \_\_\_\_\_
- Amount from line 53 for 1995: \_\_\_\_\_
- Amount from line 54 for 1996: \_\_\_\_\_
- Amount from line 55 for 1997: \_\_\_\_\_
- Amount from line 56 for 1998: \_\_\_\_\_
- Amount from line 57 for 1999: \_\_\_\_\_
- Amount from line 58 for 2000: \_\_\_\_\_
- Amount from line 59 for 2001: \_\_\_\_\_
- Amount from line 60 for 2002: \_\_\_\_\_
- Amount from line 61 for 2003: \_\_\_\_\_
- Amount from line 62 for 2004: \_\_\_\_\_
- Amount from line 63 for 2005: \_\_\_\_\_
- Amount from line 64 for 2006: \_\_\_\_\_
- Amount from line 65 for 2007: \_\_\_\_\_
- Amount from line 66 for 2008: \_\_\_\_\_
- Amount from line 67 for 2009: \_\_\_\_\_
- Amount from line 68 for 2010: \_\_\_\_\_
- Amount from line 69 for 2011: \_\_\_\_\_
- Amount from line 70 for 2012: \_\_\_\_\_
- Amount from line 71 for 2013: \_\_\_\_\_
- Amount from line 72 for 2014: \_\_\_\_\_
- Amount from line 73 for 2015: \_\_\_\_\_
- Amount from line 74 for 2016: \_\_\_\_\_
- Amount from line 75 for 2017: \_\_\_\_\_
- Amount from line 76 for 2018: \_\_\_\_\_
- Amount from line 77 for 2019: \_\_\_\_\_

Total: \_\_\_\_\_

Subtract line 78 from line 58: \_\_\_\_\_

Subtract line 79 from line 58: \_\_\_\_\_

Subtract line 80 from line 58: \_\_\_\_\_

Subtract line 81 from line 58: \_\_\_\_\_

Subtract line 82 from line 58: \_\_\_\_\_

Subtract line 83 from line 58: \_\_\_\_\_

Subtract line 84 from line 58: \_\_\_\_\_

Subtract line 85 from line 58: \_\_\_\_\_

Subtract line 86 from line 58: \_\_\_\_\_

Subtract line 87 from line 58: \_\_\_\_\_

Subtract line 88 from line 58: \_\_\_\_\_

Subtract line 89 from line 58: \_\_\_\_\_

Subtract line 90 from line 58: \_\_\_\_\_

Subtract line 91 from line 58: \_\_\_\_\_

Subtract line 92 from line 58: \_\_\_\_\_

Subtract line 93 from line 58: \_\_\_\_\_

Subtract line 94 from line 58: \_\_\_\_\_

Subtract line 95 from line 58: \_\_\_\_\_

Subtract line 96 from line 58: \_\_\_\_\_

Subtract line 97 from line 58: \_\_\_\_\_

Subtract line 98 from line 58: \_\_\_\_\_

Subtract line 99 from line 58: \_\_\_\_\_

Subtract line 100 from line 58: \_\_\_\_\_

**5 Capital gains deduction on resource property**

Taxable capital gains realized on the disposition of resource property in 2019. 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(s).

Capital losses resulting from the disposition of resource property in 2019: \_\_\_\_\_

Subtract line 61 from line 60: \_\_\_\_\_

Subtract line 62 from line 60: \_\_\_\_\_

Subtract line 63 from line 60: \_\_\_\_\_

Subtract line 64 from line 60: \_\_\_\_\_

Subtract line 65 from line 60: \_\_\_\_\_

Subtract line 66 from line 60: \_\_\_\_\_

Subtract line 67 from line 60: \_\_\_\_\_

Subtract line 68 from line 60: \_\_\_\_\_

Subtract line 69 from line 60: \_\_\_\_\_

Subtract line 70 from line 60: \_\_\_\_\_

Subtract line 71 from line 60: \_\_\_\_\_

Subtract line 72 from line 60: \_\_\_\_\_

Subtract line 73 from line 60: \_\_\_\_\_

Subtract line 74 from line 60: \_\_\_\_\_

Subtract line 75 from line 60: \_\_\_\_\_

Subtract line 76 from line 60: \_\_\_\_\_

Subtract line 77 from line 60: \_\_\_\_\_

Subtract line 78 from line 60: \_\_\_\_\_

Subtract line 79 from line 60: \_\_\_\_\_

Subtract line 80 from line 60: \_\_\_\_\_

Subtract line 81 from line 60: \_\_\_\_\_

Subtract line 82 from line 60: \_\_\_\_\_

Subtract line 83 from line 60: \_\_\_\_\_

Subtract line 84 from line 60: \_\_\_\_\_

Subtract line 85 from line 60: \_\_\_\_\_

Subtract line 86 from line 60: \_\_\_\_\_

Subtract line 87 from line 60: \_\_\_\_\_

Subtract line 88 from line 60: \_\_\_\_\_

Subtract line 89 from line 60: \_\_\_\_\_

Subtract line 90 from line 60: \_\_\_\_\_

Subtract line 91 from line 60: \_\_\_\_\_

Subtract line 92 from line 60: \_\_\_\_\_

Subtract line 93 from line 60: \_\_\_\_\_

Subtract line 94 from line 60: \_\_\_\_\_

Subtract line 95 from line 60: \_\_\_\_\_

Subtract line 96 from line 60: \_\_\_\_\_

Subtract line 97 from line 60: \_\_\_\_\_

Subtract line 98 from line 60: \_\_\_\_\_

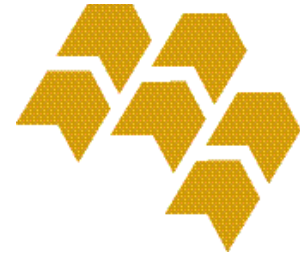
Subtract line 99 from line 60: \_\_\_\_\_

Subtract line 100 from line 60: \_\_\_\_\_

Taxable capital gains for 2019 (line 139 of your income tax return): \_\_\_\_\_

Net capital losses from other years deducted in 2019 (line 290 of your income tax return): \_\_\_\_\_

Capital gains deduction claimed for 2019, according to form: \_\_\_\_\_



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