



CMP 2020 RESOURCE LIMITED PARTNERSHIP CMP 2021 RESOURCE LIMITED PARTNERSHIP



Dear Limited Partners:

Enclosed you will find tax information relating to Forms [T5013 Statement of Partnership Income](#) and [Relevé 15 Amounts Allocated to the Members of a Partnership](#) (“RL-15”) (for Québec Residents) which will assist you in preparing your 2021 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 2021 T1 General Income Tax and Benefit Return, please contact your local tax office or visit the CRA website at www.canada.ca/en/revenue-agency.html.

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

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 2021.

This amount should be reported on line 12200, page 3 of your [2021 T1 General Income Tax and Benefit Return](#).

Box 105

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 2021 T1 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 106

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 may deduct this amount in a later year if, at that time, 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 2021.

This amount should be reported in line 3, "Line 12100—Interest and other investment income", of [Federal Worksheet](#) (Form 5000-D1)

Box 132

Actual amount of eligible dividends from corporations residing 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 2021.

The taxable amount of eligible dividends from Box 133 should be reported in line 9, "Lines 12000 and 12010 – Taxable amount of dividends from taxable Canadian corporations", of Federal Worksheet (Form 5000-D1).

The federal dividend tax credit amount from Box 134 should be reported on line 40425, page 7 of your 2021 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 2021.

This amount should be reported on line 174000, "T5, T5013, and T4PS Information slips –Capital Gains (or Losses)" of Schedule 3.

FILING INSTRUCTIONS FOR FORM T5013 *continued*

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

Box 190

Renounced Canadian exploration expenses

This amount represents your share of Canadian exploration expenses for 2021.

This amount should be reported in [Form T1229 – Statement of resource expenses and depletion allowance](#) for calculating the maximum CEE deduction available in 2021 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 2021 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 2022 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 2021 T1 General Income Tax and Benefit Return.
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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 2021.

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 2021 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.

For Ontario Residents Only

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

Box 200

Expenses qualifying for Ontario tax credit

This amount represents the renounced Canadian exploration expenses that qualify for the Ontario Focus Flow-Through Share Tax Credit for 2021. This amount should be reported on [Form T1221 – Ontario Focused Flow-Through Share Resource Expenses \(Individuals\)](#) for 2021 and subsequent years for calculating the total qualifying resources available in 2021. 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)

Box 197

Expenses qualifying for British Columbia tax credit

This amount represents the renounced Canadian exploration expenses that qualify for the British Columbia Mining Flow-Through Share Tax Credit for 2021. 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 2021. 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)

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 2021. This amount should be reported on [Form T1241 – Manitoba Mineral Exploration Tax Credit](#) for calculating the Manitoba mining exploration tax credit available in 2021. 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)

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 2021. 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 2021. Report the amount of tax credit from Form SK-METC on line 79 of [Form SK428 – Saskatchewan Tax](#).

FILING INSTRUCTIONS FOR FORM RL-15

For Québec Residents Only

H. Business Income (Loss), Capital Gains (Losses), Dividends and Interest from a Partnership (Exhibit H.1, H.2.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 2021.

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 2021.

- 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 on line 128, page 2 of your [2021 Québec Income Tax Return](#).
 - ii) Report the amount in Box 6A of the RL-15 slip on line 166, page 2 of your 2021 Québec Income Tax Return, respectively.
-

Box 7

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

This amount represents your share of partnership interest for 2021. This amount should be reported on line 130, page 2 of your 2021 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 2021 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 2021 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 2021 gross income of the partnership. You are not required to report this amount in your 2021 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 2021 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 may deduct this amount in a later year if, at that time, you have a positive at-risk amount.

FILING INSTRUCTIONS FOR FORM RL-15 *continued*

Box 44

Dividend tax credit (Refer to Exhibit H.2)

Report the dividend tax credit on line 415, page 3 of your 2021 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 Line 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 2021 deemed limited-recourse amount of the partnership. You are not required to report this amount on your 2021 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 2021. 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 schedule (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).
 - i) Report the amount from Box 62 of the Relevé 15 slip in column (F) of the Relevé 15 memo supplementary schedule.
 - i) Calculate column (H) by adding column (A) to column (B) & subtracting columns (C), (D), (E), (F) & (G).
 - ii) Report your desired CEE claim for the current year in column (J).
Note: You may claim any amount of CEE deduction up to a maximum of 100% of Box H.
 - vi) Calculate column (K) by subtracting column (J) from column (H). Column (K) will be carried forward to your 2022 Québec Income Tax Return.
 - vi) Report the total amount in column (J) of Relevé 15 memo supplementary schedule to line 241, “Deduction for exploration and development expenses”, page 2 of your 2021 Québec Income Tax Return.
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J. Claiming Québec Exploration Expenses (Refer to Exhibit J)

Box 62

Québec exploration expenses

This amount represents your share of Québec exploration expenses for 2021. This amount should be reported on line 250, ‘Other deductions’, page 2 of your 2021 Québec Income Tax Return. Also, enter code “09” on line 249, page 2 of your 2021 Québec Income Tax Return.

Box 62

Québec exploration expenses, Québec surface mining exploration expenses, & Québec oil & gas exploration expenses incurred in Québec

Box 63

This amount represents your share of Québec exploration expenses and surface mining exploration expenses, or oil and gas exploration expenses, incurred in Québec for 2021. For the RL-15 slip, calculate the total amount of: (i) 10% of Box 62; (ii) 10% of Box 63; and (iii) 25% of Box 64. Report this total on line 287, page 3 of your 2021 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

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

Filer's name and address - Nom et adresse du déclarant
Partnership account number (15 characters) - Numéro de compte de la société de personnes (15 caractères)
Partner's identification number (15 characters) - Numéro d'identification de l'associé

Box - Case Code Amount - Montant
104
128
151

T5013 (21) Protected B when completed - Protégé B une fois rempli

Income Tax and Benefit Return
T1 2021

Step 1 - Identification
Step 2 - Total income

Employment income (box 14 of all T4 slips) 10100
Tax-exempt income for emergency services volunteers 10105
Commissions included on line 10100 (box 42 of all T4 slips) 10120
Wage-loss replacement contributions (see line 10100 of the guide) 10130
Other employment income (see line 10400 of the guide) 10400 +
Old age security (OAS) pension (box 18 of the T4A(OAS) slip) 11300 +
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 of the guide and line 31400 of the return) 11500 +
Elected split-pension amount (complete Form T1032) 11600 +
Universal child care benefit (UCCB) (see the RC62 slip) 11700 +
Employment insurance and other benefits (box 14 of the T4E slip) 11701
Employment insurance benefits and parental benefits, and provincial parental insurance plan benefits 11905
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet)
Amount of dividends (eligible and other than eligible) 12000 +
Amount of dividends (other than eligible) 12010
Interest and other investment income (use Federal Worksheet) 12100 +
Net partnership income (limited or non-active partners only) 12200
Registered disability savings plan income (box 131 of the T4A slip) 12500 +
Rental income (see Guide T4039) Gross 12599 Net 12600 +
Taxable capital gains (complete Schedule 3) 12700 +
Support payments received (see Guide P102) Total 12799 Taxable amount 12800 +
Registered retirement savings plan (RRSP) income (from all T4RSP slips) 12900 +
Other income (specify) 13000 +
Taxable scholarships, fellowships, bursaries, and artists' project grants 13010 +
Add lines 1 to 18. = 19
Self-employment income (see Guide T4002):
Business income Gross 13499 Net 13500 20
Professional income Gross 13699 Net 13700 + 21
Commission income Gross 13899 Net 13900 + 22
Farming income Gross 14099 Net 14100 + 23
Fishing income Gross 14299 Net 14300 + 24
Add lines 20 to 24. = 25
Line 19 plus line 25. = 26
Workers' compensation benefits (box 10 of the T5007 slip) 14400 27
Social assistance payments 14500 + 28
Net federal supplements paid (box 21 of the T4A(OAS) slip) 14600 + 29
Add lines 27 to 29 (see line 25000 in Step 4). 14700 = 30
Line 26 plus line 30. = 31

T1-2021
Capital Gains (or Losses)
Schedule 3

Amount from line 10 of the previous page 16100
Capital gains (or losses) from 15, T5013, and T4PS information slips included on line 4 of the previous page 17200
Line 11 minus line 12 17200 +
Capital gains (or losses) from T3 information slips 17500 +
Add lines 13 to 15. = 16
Capital loss from a reduction in your business investment loss 17800 +
Total of all gains (or losses) before reserves 17800 +
Line 16 minus line 17. = 18
Reserves from line 67060 of Form T2017 (if negative, show in brackets and subtract) 19200 +
Total capital gains (or losses) line 16 plus line 19 19700 = 20
Applicable rate 50% 21
Line 20 multiplied by the percentage on line 21. = 22
If the result is positive, enter it on line 12700 of your return. If the result is negative (loss), read the instructions below.
Taxable capital gains (or net capital loss) in 2021 19900
If the amount on line 22 is negative (loss), do not report the amount on line 12700 of your return. Your latest notice of assessment or reassessment will give you the amount of the loss that you can use to reduce your taxable capital gains of other years.
If you have a net capital loss in 2021 and would like to apply it against the taxable capital gains that you reported on your 2018, 2019, or 2020 return, complete Form T1A, Request for Loss Carryback.
You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

Principal residence
Complete this part if you disposed of a property (or properties) in 2021 that you are claiming a principal residence exemption for. Also complete Form T2091(IND), Designation of a Property as a Principal Residence by an Individual, or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.
Even if you do not sell your property, you may have a deemed disposition that you must report. A deemed disposition occurs when you are considered to have disposed of property even though you did not actually sell it. For example, a deemed disposition may occur when you change how you use your principal residence, such as when you change all or part of your principal residence to a rental or business operation, or change your rental or business operation to a principal residence.
If you were not a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce or eliminate the amount of the principal residence exemption. For more information, call the CRA at 1-800-959-8281.

Principal residence designation
Tick the box that applies to your designation of the property described on Form T2091(IND) or Form T1255.
1 I designate the property 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.
2 I designate the property to have been my principal residence for some but not all years owned.
3 I designate the properties to have been my principal residences for some or all of the years owned.

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Federal Worksheet
T1-2021

Use this worksheet to calculate the amounts to enter on your return. Keep this worksheet for your records. Do not attach it to your return.

Lines 12000 and 12010 - Taxable amount of dividends from taxable Canadian corporations
Special rules apply for income from property (including shares) that one family member lends or transfers to another. For more information, see "Gains and transfers of property" in Step 2 of the guide.
You may be able to claim a dividend tax credit for dividends you received from taxable Canadian corporations. See line 40425 of this worksheet.

Taxable amount of dividends (other than eligible):
Box 32 of all T3 slips +
Box 25 of all T4PS slips +
Box 11 of all T5 slips +
Box 130 of all T5013 slips +
Add lines 1 to 4. Enter this amount on line 12010 of your return. = 5

Taxable amount of dividends (eligible and other than eligible):
Boxes 32 and 50 of all T3 slips +
Boxes 25 and 31 of all T4PS slips +
Boxes 11 and 25 of all T5 slips +
Boxes 130 and 135 of all T5013 slips +
Add lines 5 to 9. Enter this amount on line 12000 of your return. = 10

Taxable amount of dividends if you did not receive an information slip:
Actual amount of eligible dividends received x 138% = 11
Applicable rate = 12
Line 11 multiplied by the percentage from line 12 = 13
Actual amount of dividends other than eligible dividends received = 14
Applicable rate x 115% = 15
Line 14 multiplied by the percentage from line 15 = 16
Include this amount on line 12010 of your return. = 17
Line 13 plus line 16. Include this amount on line 12000 of your return. = 17

Line 12100 - Interest and other investment income
For more information, see line 12100 of the guide.
Box 25 of all T3 slips +
Boxes 13, 14, 15, and 30 of all T5 slips +
Boxes 128 and 135 of all T5013 slips +
Amounts credited to you that you did not receive (such as reinvestments) +
Interest on any tax refund you received in 2021 as shown on your notice of assessment or reassessment +
Income from foreign sources, including foreign dividends, in Canadian dollars +
Interest or income earned from bank accounts, term deposits, guaranteed investment certificates (GICs), and other investments, treasury bills or life insurance policies not reported on any information slip +
Royalties not included on line 10400 or line 13500 of your return +
Add lines 1 to 8. = 9
Interest and other investment income, included on line 9, received and reported in previous years = 10
Line 9 minus line 10. Enter this amount on line 12100 of your return. = 11

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EXHIBIT A.2: Reporting Dividend from a Partnership

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

Filer's name and address - Nom et adresse du déclarant
Partnership account number (15 characters) - Numéros de compte de la société de personnes (15 caractères)

Partner's identification number - Numéro d'identification de l'associé
Partner's share (%) of partnership - Part de l'associé (%) dans la société de personnes

Box - Case Code	Amount - Montant	Box - Case Code	Amount - Montant
133		134	

5000-D1 E (21) Protected B when completed - Protégé B une fois rempli

Income Tax and Benefit Return
T1 2021

Step 1 - Identification and other information

Line 40425 - Federal dividend tax credit

Complete the following calculation if you reported dividends from taxable Canadian corporations on line 12000 of your return. **Note:** Foreign dividends do not qualify for this credit.

Federal dividend tax credit for dividends shown on an information slip:			
Boxes 39 and 51 of all T3 slips			1
Boxes 26 and 32 of all T4PS slips	+		2
Boxes 12 and 26 of all T5 slips			3
Boxes 131 and 134 of all T5013 slips	+		4
Add lines 1 to 4.	=		5

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Federal Worksheet
T1-2021

Use this worksheet to calculate the amounts to enter on your return. Keep this worksheet for your records. **Do not attach it to your return.**

Lines 12000 and 12010 - Taxable amount of dividends from taxable Canadian corporations

Special rules apply for income from property (including shares) that one family member lends or transfers to another. For more information, see "Loans and transfers of property" in Step 2 of the guide. You may be able to claim a dividend tax credit for dividends you received from taxable Canadian corporations. See line 40425 of this worksheet.

Taxable amount of dividends (other than eligible):

Box 32 of all T3 slips		1
Box 25 of all T4PS slips		2
Box 11 of all T5 slips	+	3
Box 130 of all T5013 slips		4
Add lines 1 to 4. Enter this amount on line 12010 of your return.	=	5

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

Boxes 32 and 50 of all T3 slips		6
Boxes 25 and 31 of all T4PS slips	+	7
Boxes 11 and 25 of all T5 slips	+	8
Boxes 130 and 133 of all T5013 slips	+	9
Add lines 6 to 9. Enter this amount on line 12000 of your return.	=	10

Taxable amount of dividends if you did not receive an information slip:

Actual amount of eligible dividends received		11
Applicable rate	x 138%	12
Line 11 multiplied by the percentage from line 12	=	13
Actual amount of dividends other than eligible dividends received		14
Applicable rate	x 115%	15
Line 14 multiplied by the percentage from line 15	=	16
Line 13 plus line 16. Include this amount on line 12000 of your return.	+	17

Line 12100 - Interest and other investment income

For more information, see line 12100 of the guide.

Box 25 of all T3 slips		1
Boxes 13, 14, 15, and 30 of all T5 slips	+	2
Boxes 128 and 135 of all T5013 slips	+	3
Amounts credited to you that you did not receive (such as reinvestments)	+	4
Interest on any tax refund you received in 2021 as shown on your notice of assessment or reassessment	+	5
Income from foreign sources, including foreign dividends, in Canadian dollars	+	6
Interest or income earned from bank accounts, term deposits, guaranteed investment certificates (GICs), and other similar investments, treasury bills or life insurance policies not reported on any information slip	+	7
Royalties not included on line 10400 or line 13500 of your return	+	8
Add lines 1 to 8.	=	9
Interest and other investment income, included on line 9, received and reported in previous years	+	10
Line 9 minus line 10. Enter this amount on line 12100 of your return.	=	11

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Line 40425 - Federal dividend tax credit

Complete the following calculation if you reported dividends from taxable Canadian corporations on line 12000 of your return. **Note:** Foreign dividends do not qualify for this credit.

Federal dividend tax credit for dividends shown on an information slip:

Boxes 39 and 51 of all T3 slips				1
Boxes 26 and 32 of all T4PS slips	+			2
Boxes 12 and 26 of all T5 slips				3
Boxes 131 and 134 of all T5013 slips	+			4
Add lines 1 to 4.	=			5

If you did not receive an information slip for some dividends you received, continue at line A. Otherwise, enter "0" on line 6 and continue at line 9.

Federal dividend tax credit calculation for dividends you did not receive an information slip for:

Amount from line 12000 of your return (1)		A		
Amount from line 12010 of your return (1)	-	B x 9.0301%	=	6
Amount A minus amount B	=	C x 15.0198%	=	7
Line 6 plus line 7				8
Line 5 plus line 8				9

Enter this amount on **line 40425** of your return.

(1) If you received **both** dividends that are shown on an information slip and dividends for which you did not receive an information slip, **only** enter on lines A and B the amount of dividends that were **not** shown on an information slip.

Line 41000 - Federal political contribution tax credit

You can claim a credit for the amount of contributions that you or your spouse or common-law partner made in the year to a registered federal political party, a registered association, or a candidate in a federal election. If you received, or expect to receive, any advantage for making a contribution, the eligible amount you can claim is the amount of the fair market value of your contribution that is more than any advantage. An advantage generally includes the value of certain property, service, compensation, use, or any other benefit.

If your total federal political contributions from line 40900 of your return were **\$1,275 or more**, enter \$650 on line 41000 of your return. **If not**, use the amount from line 40900 of your return to decide which column to complete.

Total federal political contributions from line 40900 of your return	Line 40900 is \$400 or less	Line 40900 is more than \$400 but not more than \$750	Line 40900 is more than \$750	
	-	-	-	1
Line 1 minus line 2 (if negative, enter "0")	=	=	=	2
	x 75%	x 50%	x 33.33%	3
Line 3 multiplied by the percentage from line 4	=	=	=	4
	+	+	+	5
Line 5 plus line 6	=	=	=	6

Enter this amount on **line 41000** of your return.

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EXHIBIT B: Claiming Canadian Exploration Expenses (CEE)

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

Filer's name and address - Nom et adresse du déclarant
 Tax shelter identification number (see statement on back) / Numéro d'inscription de l'abri fiscal (voir l'énoncé au dos) TS
 Partner code / Code de l'associé 002
 Country code / Code du pays 003
 Recipient type / Genre de bénéficiaire 004

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères) 001
 Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire 010
 Total business income (loss) / Total du revenu (de la perte) d'entreprise 020
 Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes 030
 Total capital gains (losses) / Total des gains (pertes) en capital 040
 Capital cost allowance / Déduction pour amortissement 040

Partner's name and address - Nom et adresse de l'associé
 Last name (print) - Nom de famille (en lettres roullées) First name - Prénom Initials - Initiales
 Box-Case Code Amount - Montant
 190

T5013 (21) Protected B when completed - Protégé B une fois rempli

Statement of resource expenses and depletion allowance Protected B when completed

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

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

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

Portion of an intangible asset
 Enter the T101 or T5013 slip
 (*) Identify Part

II. Canadian Exploration Expenses

Accelerated investment incentive (continued)
 Deduct
 Total reductions net of additions other than Accelerated CDE / Accelerated COGPE

	CDE	COGPE
CDE / COGPE claimed in 2017 (Note 2)		
Current year reduction		
Total reductions		
Total current year additions		
Deduct Accelerated CDE / Accelerated COGPE		
Additions other than Accelerated CDE		
Total current year reductions less Subtotal E (if negative, enter Zero)		
Balance		
Rate	X 15%	X 5%
Maximum Accelerated Investment Incentive available	G x Rate (5)	
Accelerated Investment Incentive claimed (Note 3)		
Balance at the end of the year	A - B - H	

III. Exploration and development expenses (see line 22400 in the General Income Tax and Benefit 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 22400 of your income tax return)

IV. Expenditures qualifying for an investment tax credit (see line 41200 in the General Income Tax and Benefit Guide)
 Expenditures qualifying for an investment tax credit from Area 1
 Deduct: Provincial flow through share tax credit received or entitled to receive
 Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 of your Form T2038(IND))

V. Depletion allowances (specify) (see line 23200 in the General Income Tax and Benefit Guide)
 (enter on line 23200 of your income tax return)

T1229 E (2) Page 2 of 2

Income Tax and Benefit Return Protected B when completed
 T1 2021

If this return is for a deceased person, enter their information on this page.
 Attach to your paper return only the documents that are requested to support your deduction, claim, or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later. See the guide for more information about documents to attach.

Step 3 - Net income
 Enter the amount from line 31 of the previous page. 32

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

Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips) 20700 33

RRSP deduction (see Schedule 7 and attach receipts) 20800 + 34

Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) 20810

Deduction for elected split-pension amount (complete Form T1032) 21000 + 35

Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 + 36

Universal child care benefit repayment (box 12 of all RC62 slips) 21300 + 37

Child care expenses (complete Form T778) 21400 + 38

Disability supports deduction (complete Form T929) 21500 + 39

Business investment loss (see Guide T4037)
 Gross 21699 Allowable deduction 21700 + 40

Moving expenses (complete Form T1-M) 21900 + 41

Support payments made (see Guide T102)
 Total 21999 Allowable deduction 22000 + 42

Carrying charges, interest expenses, and other expenses (use Federal Worksheet) 22100 + 43

Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule B or Form RC381, whichever applies) 22200 + 44

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$290.50) 22215 + 45

Exploration and development expenses (complete Form T1229) 22400 + 46

Other employment expenses (see Guide T4044) 22900 + 47

Clergy residence deduction (complete Form T1223) 23100 + 48

Other deductions (specify) 23200 + 49

Federal COVID-19 benefits repayment (box 201 of all federal T4A slips) 23210 + 50

Add lines 33 to 50. 23300 = 51

Line 32 minus line 51 (if negative, enter "0") **Net income before adjustments** 23400 = 52

Social benefits repayment (including old age security benefits repayment, employment insurance benefits repayment, and Canada recovery benefit repayment)
 See the repayment chart on the back of your T4E slip if you entered an amount on line 11900 and the amount on line 23400 is more than \$70,375.
 Use your Federal Worksheet if you entered an amount on line 11300 or line 14600 and the amount on line 23400 is more than \$79,845, or if you have an amount in box 202 of your T4A slip and the amount on line 23400 is more than \$38,000.
 Otherwise, enter "0" on line 23500. 23500 - 53

Line 52 minus line 53 (if negative, enter "0") **Net income** 23600 = 54
 (If this amount is negative, you may have a non-capital loss. See Form T1A.)

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EXHIBIT C: Claiming the Federal Investment Tax Credit (ITC)

T5013
État des revenus d'une société de personnes

File's name and address - Nom et adresse du déclarant
 Partnership account number (15 characters) - Numéro de compte de la société de personnes (15 caractères)
 Partner's identification number - Numéro d'identification de l'associé
 Partner's share (%) of partnership - Part de l'associé (%) dans la société de personnes

Box - Case Code Amount - Montant
 194
 Box - Case Code Amount - Montant

T5013 (21) Protected B when completed - Protégé B une fois rempli

Investment Tax Credit (Individuals)

General information

Use this form if you earned a... you are claimant... you have a... you are required for SR&ED... you are claimant... you have to file in which you are claimant... All legislative Regulations (Investments & Experiments) - qualified exp... qualified prof... flow-through... apprenticeships

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 × 0.10 = 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*
 * This amount must be reduced by any allowable provincial tax credits. This credit will reduce your Canadian exploration expense pool in the year following the year in which you claim the credit.

Apprenticeship job creation tax credit (AJCTC)
 If your apprentice works for you and also works for a related employer as defined under subsection 251(2) of the Act, all related employers have to agree in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number, social insurance number (SIN), or name appears below.
 For each apprentice in their first 24 months of the apprenticeship, enter the 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 \$3,000.
1		
2		
3		
Total apprenticeship job creation tax credit		67180 × 0.10 = C
(Total of amounts in column 3)		
** Net of any government or non-government assistance received or to be received in respect of eligible salary and wages.		
Total current-year non-refundable tax credits (add amounts B and C)		= D
Enter amount D in column 3 in Part F.		

T2038(IN) E (20) Page 5 of 9

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 slips to this statement. If you do not have any of these slips, attach a statement that identifies you as a participant in the venture.
 Attach a separate sheet of paper if you need additional space for Areas I, IV, or V.
 Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.

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

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

Portion of any reduction subject to an interest free period: [] Portion subject to an interest free period: []
 Enter the total of the amounts reported in box 130 of your T101 or box 195 of your T5013 slips: [] Enter the total of the amounts reported in box 129 of your T101 or box 195 of your T5013 slips: []
 (*) Identification number on Form T101 - Statement of Resource Expenses or the partnership's filer identification number on Form T5013 - Statement of Partnership Income.

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

Regular Deduction

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

Accelerated Investment Incentive

	CDE	COGPE
Add:		
Accelerated CDE renounced under a FTS agreement entered into after November 20, 2018		
Other Accelerated CDE or Accelerated COGPE (Note 1)		
Subtotal	C	

T1229 E (21) (Ce formulaire est disponible en français.) Page 1 of 2 Canada

Accelerated Investment Incentive (continued)

Deduct

	CDE	COGPE
Total reductions net of additions other than Accelerated CDE / Accelerated COGPE		
CDE / COGPE claimed in 2017 (Note 2)		
Current year reduction		
Total reductions	D	
Total current year additions		
Deduct Accelerated CDE / Accelerated COGPE		
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 3)	H	
Balance at the end of the year	A - B - H	

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: See amount in B of your 2017 T1229.
 Note 3: 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 22400 in the General Income Tax and Benefit 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 22400 of your income tax return)

IV. Expenditures qualifying for an investment tax credit (see line 41200 in the General Income Tax and Benefit Guide)
 Expenditures qualifying for an investment tax credit from Area I
 Deduct: Provincial flow-through share tax credit received or entitled to receive
Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 of your Form T2038(IN))

V. Depletion allowances (specify) (see line 23200 in the General Income Tax and Benefit Guide)
 (enter on line 23200 of your income tax return)

Page 2 of 2

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

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

Canada Revenue Agency / Agence du revenu du Canada

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

Partner code / Code de l'associé: 002

Country code / Code du pays: 003

Resident type / Genre de bénéficiaire: 004

Partner's identification number / Numéro d'identification de l'associé: 006

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes: 005

Box - Case Code Amount - Montant

200

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration

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 (SIN): _____
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.			_____	4
Enter this amount on line 63220 of your Form ON479, Ontario Credits.			_____	

See the privacy notice on your return.

T1221 E (21) (Ce formulaire est disponible en français.) **Canada**

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 (SIN): _____
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.			_____	4
Enter this amount on line 63220 of your Form ON479, Ontario Credits.			_____	

See the privacy notice on your return.

T1221 E (21) (Ce formulaire est disponible en français.) **Canada**

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

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

Canada Revenue Agency / Agence du revenu du Canada

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

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes: **197**

Protected B when completed

British Columbia Mining Flow-Through Share Tax Credit

2021

Complete this form to calculate your British Columbia mining flow-through share (BC MFTS) tax credit. You can claim this credit if you received an Information Slip T101, Statement of Resource Expenses, with an amount in box 141, or an Information Slip T5013, Statement of Partnership Income, with an amount in box 197.

The BC MFTS tax credit is 20% of BC flow-through mining expenditures renounced to an individual by a corporation under a flow-through share agreement entered into after July 30, 2001. The expenditures must have been incurred, or deemed by subsection 66(12.66) of the federal Income Tax Act to have been incurred, before January 1, 2022.

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 ten years or carried back 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 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 box 197 of Information Slip T5013. _____ | 1

Tax credit rate _____ x 20% | 2

Line 1 multiplied by the percentage from line 2 **Current-year credit available 68800** = _____ | 3

Part 2 – BC MFTS tax credit claim for 2021

Enter the amount from line 3. _____ | 4

Enter the BC MFTS tax credit available for carryforward from your 2020 notice of assessment or reassessment. _____ | 5

Line 4 plus line 5 **Total credit available** = _____ | 6

Enter the amount from line 82 of your Form BC428, British Columbia Tax. (If you have to pay tax to more than one jurisdiction, enter the amount from line 50 of Form BC428MJ in Part 4 of your Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.) _____ | 7

Enter **whichever is less**: amount from line 6 or line 7 _____ | 8

Enter the credit you are claiming for 2021 (cannot be more than line 8). Enter this amount on line 68810 of your Form BC428 or Form BC428MJ in Part 4 of your Form T2203, whichever applies. _____ | 9

Current-year claim

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

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

Canada Revenue Agency / Agence du revenu du Canada

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

Partner code / Code de l'associé: 002

Country code / Code du pays: 003

Recipient type / Genre de bénéficiaire: 004

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


Partner's identification number / Numéro d'identification de l'associé: 005

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes: 005

Box - Case Code Amount - Montant

199

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration

Manitoba  **Manitoba Mineral Exploration Tax Credit** Protected B when completed
2021

Complete this form to calculate your Manitoba mineral exploration tax credit. You can claim this credit if you received an Information Slip T101, Statement of Resource Expenses, from a mining corporation, with an amount in box 144, or an Information Slip T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 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 a paper return, attach this form and your T101 or T5013 slips.

Part 1 – Manitoba mineral exploration tax credit for 2021

Enter the unused Manitoba mineral exploration tax credit amount from your 2020 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 _____ x 30% 3

Line 2 multiplied by the percentage from line 3 **Current-year credit available** 68850 = _____ + 4

Line 1 plus line 4 **Total credit available** = _____ 5

Enter the amount from line 80 of Form MB428, Manitoba Tax.
(If you have to pay tax to more than one jurisdiction, enter the amount from line 42 of Form MB428MJ in Part 4 of your Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.) _____ 6

Enter whichever is less:
amount from line 5 or line 6. _____ 7

Enter the credit you are claiming for 2021 (cannot be more than line 7).
Enter this amount on line 60920 of your Form MB428 or Form MB428MJ in Part 4 of your 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 2020, 2019, or 2018 return(s), send an adjustment request to the Canada Revenue Agency.

Note: Wait until you receive your 2021 notice of assessment before making an adjustment request to your 2020, 2019, or 2018 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.


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

Form SK428
2021
Protected B when completed

Saskatchewan Tax

Part C – Saskatchewan tax Protected B when completed

Enter	Saskatchewan tax on taxable income from line 8			58
Use th	Saskatchewan farm and small business capital gains tax credit (complete Form T1237)	61493	-	59
	Line 58 minus line 59		=	60
Amount	Saskatchewan tax on split income (complete Form T1206)	61510	+	61
	Line 60 plus line 61		=	62
Line 2	Saskatchewan non-refundable tax credits from line 57			63
Line 4	Saskatchewan dividend tax credit (use Worksheet SK426)	61520	+	64
Line 6	Saskatchewan minimum tax carryover:			65
Saska	Amount from line 40427 of your return		x 50% =	61540
Enter	Add lines 63 to 65		=	66
Part	Line 62 minus line 66 (if negative, enter '0')		=	67
Basic	Saskatchewan additional tax for minimum tax purposes:			68
Age of	Form T691: line 111 minus line 112		x 50% =	69
Spous	Line 67 plus line 68		=	70
Bas	Provincial foreign tax credit (complete Form T2036)			71
You	Line 69 minus line 70 (if negative, enter '0')		=	72
front	Saskatchewan political contributions made in 2021	63554		73
Line	Saskatchewan political contribution tax credit (use Worksheet SK428)		(maximum \$650)	74
Amount	Labour-sponsored venture capital tax credit:			75
Bas	For investments in venture capital corporations registered in Saskatchewan:			76
You	Enter your tax credit from Slip T2C (Sask.)		(maximum \$875)	77
Line	For investments in venture capital corporations registered federally:			78
Amount	Enter your tax credit from Slip T2C (Sask.)		(maximum \$875)	79
Senior	Line 75 plus line 76	63557	=	80
Add li	Line 74 minus line 77 (if negative, enter '0')		=	81
	Saskatchewan mineral exploration tax credit from Slip SK-METC	63600		82
	Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment		+	83
	Line 79 plus line 80		=	84
	Line 78 minus line 81 (if negative, enter '0')		=	85
	Saskatchewan graduate tuition tax credit (complete Form RC360)	63640	-	86
	Line 82 minus line 83 (if negative, enter '0')		=	87
	Enter this amount on line 42800 of your return.			88

Saskatchewan tax

5008-C
5008-C E (21) Page 3 of 4

SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT
Form SK-METC
Copy 1

Company Name: _____

Business Number: _____ SITIN / TIN Number: _____ Effective Date of Renunciation: _____

Individual Investor

Name: _____ Social Insurance No.: _____
 Address: _____
 City: _____ Postal Code: _____
 Province: _____

Total Investment in Eligible FTS or FTW: _____
 Tax Credit Issued (Max 10% of above): _____

Partnership Investor

Partnership Number: _____
 Contact Person: _____ Phone Number: _____

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

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

----- Detach along line -----

SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT
Form SK-METC
Copy 2

Company Name: _____

Business Number: _____ SITIN / TIN Number: _____ Effective Date of Renunciation: _____

Individual Investor

Name: _____ Social Insurance No.: _____
 Address: _____
 City: _____ Postal Code: _____
 Province: _____

Total Investment in Eligible FTS or FTW: _____
 Tax Credit Issued (Max 10% of above): _____

Partnership Investor

Partnership Number: _____
 Contact Person: _____ Phone Number: _____

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

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

RELEVÉ Montants attribués aux membres d'une société de personnes

RL-15 (2020-10)

Année Code du relevé N° du document

15 2 0

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REVENU INCOME TAX RETURN 2021

TP-1-D-V

Use blue or black ink.

Information about you (see page 23 in the guide)

1 Last name
2 First name
3 Middle name
4 Sex
5 Apartment
6 City, town
7 Social insurance number
8 Date of birth
9 Date of arrival in Québec
10 Reason for your arrival or departure

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 in line 235
Adjustment of deductions (see the guide) Specify: 277
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)
Add lines 275 through 278
Deductions for strategic investments (see the guide) Specify: 286
Non-capital losses from other years Specify: 289
Net capital losses from other years (see line 276, point 9, and line 290 in the guide) + 290
Capital gains deduction (see the guide) + 292
Deduction for an Indian + 293
Deductions for certain income (see the guide) + 295
Miscellaneous deductions (see the guide) Specify: 296
Add lines 287 through 297
Subtract line 298 from line 279. If the result is negative, enter 0. Total deductions = 298 Taxable income = 289

Non-refundable tax credits

Basic personal amount 350
Adjustment for income replacement indemnities (see the guide) 358
Subtract line 358 from line 350 359
Age amount, amount for a person living alone and amount for retirement income, Complete Schedule B 361
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies, Complete Schedule A 367
Amount for a severe and prolonged impairment in mental or physical functions (see the guide) + 376
Add lines 359 through 376 377
Multiply line 377 by 15%. 377
Expenses for medical services not available in your area 378
Medical expenses, Complete Schedule E 381
Interest paid on a student loan, Complete Schedule M, Amount claimed 385
Add lines 378 through 385 388
Multiply line 388 by 20%. 389
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide) Specify: 390
Tax credit for career extension (see the guide) + 391
Tax credit for recent graduates working in remote resource regions, Complete form TP-376.1, IND-V + 392
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395 396
Home buyers' tax credit, Complete form TP-392, HA-V + 396
Tax credit for union, professional or other dues 397
Tax credit for tuition or examination fees, Complete Schedule T + 398
Tax credit for tuition or examination fees transferred to a child (see the guide) + 398
Add lines 377, 389 through 392, 395 through 397, 398 and 398.1. Non-refundable tax credits 399

Income tax and contributions

Income tax on taxable income, Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 403
Non-refundable tax credits (line 399) 406
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
If you are completing Part 4 of form TP-766.2-V, check box 405. 405
Tax credit for contributions to authorized Québec political parties (Work Chart 414) 414
Dividend tax credit 415
Tax credits for Capital régional et coopératif Desjardins shares, RL-26 slips, boxes B and D + 423
Tax credit for a labour-sponsored fund (see the guide) + 424
Add lines 414 through 424. 425
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide. 430
Credits transferred from line spouse to the other (see the guide) + 431
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is negative, enter 0. Carry the result to page 4. 432

REVENU INCOME TAX RETURN 2021

TP-1-D-V

Use blue or black ink.

Information about you (see page 23 in the guide)

1 Last name
2 First name
3 Middle name
4 Sex
5 Apartment
6 City, town or municipality
7 Social insurance number
8 Date of birth
9 Date of arrival in Québec
10 Reason for your arrival or departure

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 in line 235
Adjustment of deductions (see the guide) Specify: 277
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)
Add lines 275 through 278
Deductions for strategic investments (see the guide) Specify: 286
Non-capital losses from other years Specify: 289
Net capital losses from other years (see line 276, point 9, and line 290 in the guide) + 290
Capital gains deduction (see the guide) + 292
Deduction for an Indian + 293
Deductions for certain income (see the guide) + 295
Miscellaneous deductions (see the guide) Specify: 296
Add lines 287 through 297
Subtract line 298 from line 279. If the result is negative, enter 0. Total deductions = 298 Taxable income = 289

Non-refundable tax credits

Basic personal amount 350
Adjustment for income replacement indemnities (see the guide) 358
Subtract line 358 from line 350 359
Age amount, amount for a person living alone and amount for retirement income, Complete Schedule B 361
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies, Complete Schedule A 367
Amount for a severe and prolonged impairment in mental or physical functions (see the guide) + 376
Add lines 359 through 376 377
Multiply line 377 by 15%. 377
Expenses for medical services not available in your area 378
Medical expenses, Complete Schedule E 381
Interest paid on a student loan, Complete Schedule M, Amount claimed 385
Add lines 378 through 385 388
Multiply line 388 by 20%. 389
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide) Specify: 390
Tax credit for career extension (see the guide) + 391
Tax credit for recent graduates working in remote resource regions, Complete form TP-376.1, IND-V + 392
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395 396
Home buyers' tax credit, Complete form TP-392, HA-V + 396
Tax credit for union, professional or other dues 397
Tax credit for tuition or examination fees, Complete Schedule T + 398
Tax credit for tuition or examination fees transferred to a child (see the guide) + 398
Add lines 377, 389 through 392, 395 through 397, 398 and 398.1. Non-refundable tax credits 399

Income tax and contributions

Income tax on taxable income, Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 403
Non-refundable tax credits (line 399) 406
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
If you are completing Part 4 of form TP-766.2-V, check box 405. 405
Tax credit for contributions to authorized Québec political parties (Work Chart 414) 414
Dividend tax credit 415
Tax credits for Capital régional et coopératif Desjardins shares, RL-26 slips, boxes B and D + 423
Tax credit for a labour-sponsored fund (see the guide) + 424
Add lines 414 through 424. 425
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide. 430
Credits transferred from line spouse to the other (see the guide) + 431
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is negative, enter 0. Carry the result to page 4. 432

REVENU INCOME TAX RETURN 2021

TP-1-D-V

Use blue or black ink.

Information about you (see page 23 in the guide)

1 Last name
2 First name
3 Middle name
4 Sex
5 Apartment
6 City, town or municipality
7 Social insurance number
8 Date of birth
9 Date of arrival in Québec
10 Reason for your arrival or departure

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 in line 235
Adjustment of deductions (see the guide) Specify: 277
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)
Add lines 275 through 278
Deductions for strategic investments (see the guide) Specify: 286
Non-capital losses from other years Specify: 289
Net capital losses from other years (see line 276, point 9, and line 290 in the guide) + 290
Capital gains deduction (see the guide) + 292
Deduction for an Indian + 293
Deductions for certain income (see the guide) + 295
Miscellaneous deductions (see the guide) Specify: 296
Add lines 287 through 297
Subtract line 298 from line 279. If the result is negative, enter 0. Total deductions = 298 Taxable income = 289

Non-refundable tax credits

Basic personal amount 350
Adjustment for income replacement indemnities (see the guide) 358
Subtract line 358 from line 350 359
Age amount, amount for a person living alone and amount for retirement income, Complete Schedule B 361
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies, Complete Schedule A 367
Amount for a severe and prolonged impairment in mental or physical functions (see the guide) + 376
Add lines 359 through 376 377
Multiply line 377 by 15%. 377
Expenses for medical services not available in your area 378
Medical expenses, Complete Schedule E 381
Interest paid on a student loan, Complete Schedule M, Amount claimed 385
Add lines 378 through 385 388
Multiply line 388 by 20%. 389
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide) Specify: 390
Tax credit for career extension (see the guide) + 391
Tax credit for recent graduates working in remote resource regions, Complete form TP-376.1, IND-V + 392
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395 396
Home buyers' tax credit, Complete form TP-392, HA-V + 396
Tax credit for union, professional or other dues 397
Tax credit for tuition or examination fees, Complete Schedule T + 398
Tax credit for tuition or examination fees transferred to a child (see the guide) + 398
Add lines 377, 389 through 392, 395 through 397, 398 and 398.1. Non-refundable tax credits 399

Income tax and contributions

Income tax on taxable income, Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 403
Non-refundable tax credits (line 399) 406
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
If you are completing Part 4 of form TP-766.2-V, check box 405. 405
Tax credit for contributions to authorized Québec political parties (Work Chart 414) 414
Dividend tax credit 415
Tax credits for Capital régional et coopératif Desjardins shares, RL-26 slips, boxes B and D + 423
Tax credit for a labour-sponsored fund (see the guide) + 424
Add lines 414 through 424. 425
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide. 430
Credits transferred from line spouse to the other (see the guide) + 431
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is negative, enter 0. Carry the result to page 4. 432

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

EXHIBIT I: Claiming Canadian Exploration Expenses (for Québec Residents Only)

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

Année: 2021 Code du relevé: TP du dossier: 150-100-0000-10

Abri fiscal

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

Actions accréditées

60 - Frais d'exploration au Canada
61 - Frais de mise en valeur au Canada
62 - Frais d'exploration au Québec
63 - Frais d'expl. mines de surface, pétrolifères ou gazières au Québec
64 - Frais d'exploration offshore au Québec
65 - Frais d'exploration offshore au large des côtes

Crédit d'impôt

70 - Code de société
71 - Montants admissibles
72 - Code de région au Québec
73 - Code de base
74 - Pourcentage de participation pour crédit d'impôt

Relevé officiel - Revenu Québec
Formulaire prescrit - Président-directeur général

REVENUE QUÉBEC INCOME TAX RETURN 2021

TP-1-D-V

Use blue or black ink.

Information about you (see page 23 in the guide)

Last name: _____
First name: _____
Sex: male female
Street number: _____
City, town or municipality: _____
Social insurance number: _____

Total income

Net income

Net income for workers (see the guide)

Registered pension plan (RPP) deduction, RL-7 slip, box D: 207
Employment expenses and deductions: 207
RRSP or PRPP/VRSP deduction: 212
Support payments made (deductible amount): 225
Recipient's social insurance number (224): 228
Moving expenses, Complete form TP-348-V: 231
Carrying charges and interest expenses (see lines 231 and 260 in the guide): 234
Business investment loss, Complete form TP-232-1-V: 234
Total losses (233): 234
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 QPP premiums: Specify 248: 248
Other deductions (see the guide): Specify 249: 250
Carry-over of the adjustment of investment expenses (see the guide): 252
Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions = 254
Subtract line 254 from line 199: 256
Adjustment of investment expenses (see the guide), Complete Schedule N: 256
Add lines 256 and 260: 256
If the result is negative, enter 0. Carry the result to page 3: 275

EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses and Canadian Development Expenses

NAME: _____

SIN: _____

	Deductions							Balance Before Claim	Rate	Claim	Balance End of Year ¹
	Balance Beginning of Year ¹	Additions	Recover Proceeds	Proceeds of Disposition	Government Assistance	Quebec Exploration Expenses	Other				
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K
Cumulative CEE										100%	
Cumulative COE										30%	
Total											

EXHIBIT J: Claiming Québec Exploration Expense (for Québec Residents Only)

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

RL-15 (2020-10)

Année: Code du résident: N° du dernier numéro de téléphone:

2 0

1- Revenu des intérêts (y compris les gains en capital et les dividendes) 2- Revenu net (ou perte nette) d'exploitation de source étrangère 3- Revenu net (ou perte nette) d'exploitation de source canadienne 4- Revenu net (ou perte nette) d'exploitation de source étrangère 5- Revenu net (ou perte nette) d'exploitation de source canadienne 6- Revenu net (ou perte nette) d'exploitation de source étrangère 7- Revenu net (ou perte nette) d'exploitation de source canadienne 8- Revenu net (ou perte nette) d'exploitation de source étrangère 9- Revenu net (ou perte nette) d'exploitation de source canadienne 10- Revenu net (ou perte nette) d'exploitation de source étrangère 11- Revenu net (ou perte nette) d'exploitation de source canadienne 12- Revenu net (ou perte nette) d'exploitation de source étrangère 13- Revenu net (ou perte nette) d'exploitation de source canadienne 14- Revenu net (ou perte nette) d'exploitation de source étrangère 15- Revenu net (ou perte nette) d'exploitation de source canadienne 16- Revenu net (ou perte nette) d'exploitation de source étrangère 17- Revenu net (ou perte nette) d'exploitation de source canadienne 18- Revenu net (ou perte nette) d'exploitation de source étrangère 19- Revenu net (ou perte nette) d'exploitation de source canadienne 20- Revenu net (ou perte nette) d'exploitation de source étrangère 21- Revenu net (ou perte nette) d'exploitation de source canadienne 22- Revenu net (ou perte nette) d'exploitation de source étrangère 23- Revenu net (ou perte nette) d'exploitation de source canadienne 24- Revenu net (ou perte nette) d'exploitation de source étrangère 25- Revenu net (ou perte nette) d'exploitation de source canadienne 26- Revenu net (ou perte nette) d'exploitation de source étrangère 27- Revenu net (ou perte nette) d'exploitation de source canadienne 28- Revenu net (ou perte nette) d'exploitation de source étrangère 29- Revenu net (ou perte nette) d'exploitation de source canadienne 30- Revenu net (ou perte nette) 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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 postes, des déductions et des crédits d'impôt relatifs à un abri fiscal* (TP-1079-6). Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

50- Numéro d'identification attribué à cet abri fiscal: 51- Code de l'abri fiscal: 52- Code de l'abri fiscal: 53- Montant de l'impôt imputé: 54- Montant de l'impôt imputé: 55- Autres réductions imputées

Actions accréditées

66- Frais d'exploration au Canada 67- Frais de mise en valeur au Canada 68- Frais d'exploration au Québec 69- Frais de mise en valeur au Québec 70- Frais d'exploration dans les provinces du Québec 71- Frais d'exploration dans les provinces du Québec 72- Frais d'exploration dans les provinces du Québec 73- Frais d'exploration dans les provinces du Québec 74- Frais d'exploration dans les provinces du Québec 75- Frais d'exploration dans les provinces du Québec 76- Frais d'exploration dans les provinces du Québec 77- Frais d'exploration dans les provinces du Québec 78- Frais d'exploration dans les provinces du Québec 79- Frais d'exploration dans les provinces du Québec 80- Frais d'exploration dans les provinces du Québec 81- Frais d'exploration dans les provinces du Québec 82- Frais d'exploration dans les provinces du Québec 83- Frais d'exploration dans les provinces du Québec 84- Frais d'exploration dans les provinces du Québec 85- Frais d'exploration dans les provinces du Québec 86- Frais d'exploration dans les provinces du Québec 87- Frais d'exploration dans les provinces du Québec 88- Frais d'exploration dans les provinces du Québec 89- Frais d'exploration dans les provinces du Québec 90- Frais d'exploration dans les provinces du Québec 91- Frais d'exploration dans les provinces du Québec 92- Frais d'exploration dans les provinces du Québec 93- Frais d'exploration dans les provinces du Québec 94- Frais d'exploration dans les provinces du Québec 95- Frais d'exploration dans les provinces du Québec 96- Frais d'exploration dans les provinces du Québec 97- Frais d'exploration dans les provinces du Québec 98- Frais d'exploration dans les provinces du Québec 99- Frais d'exploration dans les provinces du Québec 100- Frais d'exploration dans les provinces du Québec

Crédit d'impôt

76- Code de crédit 77- Montant admissible 78- Code de crédit au Québec 79- Code de crédit au Québec 80- Code de crédit au Québec 81- Code de crédit au Québec 82- Code de crédit au Québec 83- Code de crédit au Québec 84- Code de crédit au Québec 85- Code de crédit au Québec 86- Code de crédit au Québec 87- Code de crédit au Québec 88- Code de crédit au Québec 89- Code de crédit au Québec 90- Code de crédit au Québec 91- Code de crédit au Québec 92- Code de crédit au Québec 93- Code de crédit au Québec 94- Code de crédit au Québec 95- Code de crédit au Québec 96- Code de crédit au Québec 97- Code de crédit au Québec 98- Code de crédit au Québec 99- Code de crédit au Québec 100- Code de crédit au Québec

Représentations complémentaires:

Nom et adresse du membre de la société de personnes: Voyez les explications relatives aux cases dans le document RL-15-EX.

Nom de famille ou raison sociale: Nom et adresse de la société de personnes:

Prénom ou raison sociale:

Appartement Numéro: Appartement Numéro:

Rue, case postale: Rue, case postale:

Ville, village ou municipalité: Ville, village ou municipalité:

Province Code postal: Province Code postal:

Numéro d'assurance sociale ou numéro d'identification du membre de la société de personnes: Numéro d'identification de la société de personnes:

S P

REVENU QUÉBEC

Relevé officiel - Revenu Québec
Formulaire prescrit - Président-Directeur général

REVENU QUÉBEC INCOME TAX RETURN 2021

TP-1-D-V

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

CPP contribution (see the guide)	96	QPP contribution, RL-1 slip, box B	98
Pensionable earnings (CPP)	96.1	Pensionable salary or wages (QPP), RL-1 slip, box G (see the guide)	98.1
QPIP premium, RL-1 slip, box H	97	Commissions received, RL-1 slip, box M	100
Commissions received, RL-1 slip, box M	100	Taxable benefit, RL-1 slip, boxes G-1 and L-2	102

Employment income, RL-1 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): 107

Premiums paid to a wage loss replacement plan: 106 Specify: 106 | 0

Parental insurance benefits, RL-6 slip, box A: 110

Employment insurance benefits, T4E slip: 111

Old Age Security pension (see the guide): 114

QPP or CPP benefits, RL-2 slip, box C: 119

Payments from a pension plan, an RRSP, a DRSP or a PRPP/VRSP, or annuities: 122

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

Dividends from taxable Canadian corporations: 166 Actual amount of eligible dividends: 167 Taxable amount: 128

Interest and other investment income: 130

Rental income: 136

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): 154

Other income (see the guide): CERB, CESB, CRB, CRSB, CRCB or CWLB: 169 Specify: 153

Net business income (line 34 of Schedule L): 164

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

Net income

Deduction for workers (see the guide): 201

Registered pension plan (RPP) deduction, RL-1 slip, box D: 205

Employment expenses and deductions: 207 Specify: 206

RRSP or PRPP/VRSP deduction: HBP or LLP: 212 Specify: 212

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

Recipient's social insurance number: 224

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-352-1-V: 234

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 O: 245

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

Deduction for QPP and CPP contributions and QPIP premiums: 248.1 Specify: 248.1

Other deductions (see the guide): 249 Specify: 249

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: 275

If the result is negative, enter 0. Carry the result to page 3. Net income = 275

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EXHIBIT K: Relevé 15 Memo Supplementary

Summary of Canadian Exploration Expenses

NAME: _____

SIN: _____

	Balance Beginning of Year ¹	Additions	Deductions					Balance Before Claim	Rate	Claim	Balance End of Year ²
			Recover Proceeds	Proceeds of Disposition	Government Assistance	Québec Exploration Expenses	Other				
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H.	Col. I.	Col. J.	Col. K
Cumulative CEE									100%		

¹See prior year tax return for carryforward balances.

²Carryforward 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 de relevé: RP du dernier relevé: RL-15 (2020-10)

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 *Form des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1079-0)*. Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

Actions accréditées

60-Frais d'exploration au Canada 61-Frais de mise en valeur au Canada 62-Frais d'exploration au Québec 63-Frais d'exploration de surface pétrolière ou gazière au Québec 64-Frais d'exploration au Canada ou au Québec 65-Frais d'exploration de surface pétrolière ou gazière au Québec 66-Montants d'impôt payés sur les bénéfices

Crédit d'impôt

70-Code de code 71-Montant admissible 72-Code de région du MRC 73-Code de loi 74-Partenariat de participation pour le crédit d'impôt

Relevés complémentaires

Notes et adresse du membre de la société de personnes
 Nom de famille ou raison sociale
 Pièces ou raison sociale
 Appartement Numéro
 Rue, case postale
 Ville, village ou municipalité
 Province Code postal

Adresse de la société de personnes
 Appartement Numéro
 Rue, case postale
 Ville, village ou municipalité
 Province Code postal

Relevé officiel - Revenu Québec
 Formulaire prescrit - Ministère de l'économie

REVENU QUÉBEC TP-726.20.2-V (2021-10) 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 for 2021. You may be entitled to this deduction if you meet all of the following conditions:

- At the end of 2021, the amount of the limit on your exploration expenses incurred in Québec (line 52) was positive.
- You were resident in Canada throughout 2021, or you ceased to be resident in Canada in 2021 but were resident throughout 2020, or you became resident in Canada in 2021 and expect to remain resident throughout 2022.
- You report all the expenses in C.
- You are not entitled to the property loss before May 15, 11 and March 30, 2004, except if they were issued following an application for a receipt for a final prospectus (or for an exemption from filing a prospectus) made before June 15, 2003. In calculating the deduction, you cannot include the expenses incurred in Québec with regard to these flow-through shares or partnership interests.
- If you donated, to a qualified donee, flow-through shares listed on a designated stock exchange that were purchased according to an agreement concluded after March 21, 2011, or if you would like further information, contact us.

For the purposes of a flow-through partnership, an interest in it, or expenses in C, you are not entitled to the property loss before May 15, 11 and March 30, 2004, except if they were issued following an application for a receipt for a final prospectus (or for an exemption from filing a prospectus) made before June 15, 2003. In calculating the deduction, you cannot include the expenses incurred in Québec with regard to these flow-through shares or partnership interests.

Complete lines 11 through 18 only if you disposed of the property in 2021.

Process of disposition of the property
 Expenses related to the disposition
 Adjusted cost base of the property. This amount must be positive.
 Add lines 12 and 13.
 Subtract line 14 from line 11.
 If the result is negative, enter 0. In this case, you are not entitled to the capital gains deduction on the property.
 Reserve deducted in 2021 with respect to the property
 Subtract line 16 from line 15.

1 Inform
 Last name and first name

2 Eligible
 If the deduction (amounts from line 1) of a partnership is:

2.1 Eligible
 Cost of the property
 Adjusted cost base
 Subtract line 2 from it. If the result is negative, capital gains deduction is not applicable.
 Subtract line 8 from it.

2.2 Eligible taxable capital gains amount realized on all property
 Total of the amounts from line 27 of every form TP-726.20.2-V completed for 2021

3 Limit on exploration expenses incurred in Québec
 Exploration expenses incurred in Québec
 for 1992 (box F of your RL-1 slip)
 for 1993 through 1995 (box F of your RL-1 slip and box 32 of your RL-15 slip)
 for 1996 through 1999 (box D of your RL-11 slip and box 21 of your RL-15 slip)
 for 2000 through 2002 (box K of your RL-11 slip and box 31 or 62 of your RL-15 slip)
 for 2003 through 2009 (box H of your RL-11 slip and box 31 or 62 of your RL-15 slip)

4 Capital gains deductions claimed for previous years
 Refer to the copies of form TP-726.20.2-V filed for previous years.

5 Capital gains deduction on resource property
 Taxable capital gains realized on the disposition of resource property in 2021. This is the amount on line 18 (or the total of the amounts from lines 18 if you disposed of more than one property) plus the amount from box 45 of your RL-15 slip.
 Capital losses resulting from the disposition of resource property in 2021.
 Multiply line 61 by 1/2.
 Subtract line 62 from line 60.
 Taxable capital gains for 2021 realized on the disposition of resource property before 2021 (amount on line 23, or total of the amounts from line 23 if you disposed of more than one property).
 Add lines 63 and 64.
 Taxable capital gains for 2021 (line 139 of your income tax return).
 Net capital losses from other years deducted in 2021 (line 290 of your income tax return).
 Capital gains deduction claimed for 2021 according to form TP-726.2-V, Capital Gains Deduction on Qualified Property.
 Add lines 67 and 68.
 Subtract line 69 from line 66. If the result is negative, enter 0.
 Enter the amount of the deduction you are claiming. This amount must not be more than the least of the amounts on lines 28, 52, 65 or 70. Include this amount on line 292 of your income tax return.

3. The calculation of capital losses is similar to the calculation shown on lines 11 through 15.

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GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

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1.866.694.5672 t

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