

CMP 2021 RESOURCE LIMITED PARTNERSHIP CMP 2022 RESOURCE LIMITED PARTNERSHIP



Dear Limited Partners:

Enclosed you will find tax information relating to Forms <u>T5013 Statement of Partnership Income</u> and <u>Relevé 15 Amounts</u> <u>Allocated to the Members of a Partnership</u> ("RL-15") (for Québec Residents) which will assist you in preparing your 2022 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 2022 T1 General Income Tax and Benefit Return, please contact your local tax office or visit the CRA website at <u>www.canada.ca/en/revenue-agency.html</u>.

Yours truly,

GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

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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 2022. This amount should be reported on line 12200, page 3 of your <u>2022 T1 General Income Tax and Benefit</u> <u>Return.</u>
Box 105 Box 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 2022 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 108	Limited partnership loss available for carry forward This amount represents your share of the current year limited partnership loss that cannot be deducted. <u>Note</u> : 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 2022. This amount should be reported in line 3, "Line 12100—Interest and other investment income", of <u>Federal Worksheet</u> (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 2022. 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 2022 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 2022. This amount should be reported on line 17400, "T5, T5013, and T4PS Information slips – <u>Capital Gains</u> (or Losses)" of Schedule 3.

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 2	2022.
	This amount should be reported in <u>Form T1229 – Statement of resource</u> allowance for calculating the maximum CEE deduction available in 2022 to taxable income for the year, or for a future year.	
	 Report any carry forward balance of Cumulative CEE (CCEE) fro Box (1) of your 2022 Form T1229. A carry forward would arise in CEE from previous years. 	
	ii) Report the amount from Box 190 of the T5013 slip to Area I and Area	ea II of Form T1229.
	iii) Report previous year's claim for the federal investment tax credit a 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] forward to the 2023 taxation year.	will be the amount carried
	<u>Note</u> : Any unused balance of the CEE pool at the end of the year ca indefinitely.	an be carried forward
	v) Report Area II, Box B to Area III. The total amount in Area III s 22400, page 4 of your 2022 T1 General Income Tax and Benefit Re	•

C. Claiming the Mineral Exploration 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 2022.

This amount should be reported on Form T1229 – Statement of resource expenses and depletion allowance and <u>T2038 – Investment Tax Credit (Individuals)</u> for calculating the investment tax credit available in 2022 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 <u>T5013</u> 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 quality for the Ontario Focus Flow-Through Share Tax Credit for 2022. This amount should be reported on Form T1221 – Ontario Focused Flow-Through Share Resource Expenses (Individuals) for 2022 and subsequent years for calculating the total qualifying resources available in 2022. 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 2022. This amount should be reported on Form <u>T1231 – British Columbia Mining Flow-Through Share Tax Credit</u> for calculating the British Columbia investment tax credit available in 2022. 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 2022. This amount should be reported on Form T1241 – Manitoba Mineral Exploration Tax Credit for calculating the Manitoba mining exploration tax credit available in 2022. 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 2022. 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 2022. Report the amount of tax credit from Form SK-METC on line 79 of Form SK428 – Saskatchewan Tax.

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 2022.
	This amount should be reported on line 29, "Income from a partnership of which you were a specified member" of <u>Schedule L.</u>
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 2022.
	 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 <u>2022 Québec</u> <u>Income Tax Return</u>.
	ii) Report the amount in Box 6A of the RL-15 slip on line 166, page 2 of your 2022 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 2022. This amount should be reported on line 130, page 2 of your 2022 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 2022 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 <u>Schedule G.</u> 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 2022 return), enter the amount indicated on line 139 of your return on line 34 of <u>Schedule N</u> .
	<u>Note</u> : 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 2022 gross income of the partnership. You are not required to report this amount in your 2022 Québec Income Tax Return.
Box 26	At-risk amount This amount represents a partner's original cost of partnership interest plus or minus certain adjust- ments. 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 2022 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. <u>Note</u> : 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 2022 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 2022 deemed limited-recourse amount of the partnership. You are not required to report this amount on your 2022 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 2022. 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). <u>Note</u>: 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 2023 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 2022 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 2022. This amount should be reported on line 250, 'Other deductions', page 2 of your 2022 Québec Income Tax Return. Also, enter code "09" on line 249, page 2 of your 2022 Québec Income Tax Return.
Box 62 Box 63	Québec exploration expenses, Québec surface mining exploration expenses, & Québec oil & 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 2022. 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 2022 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 corpora- tions are entitled to an additional deduction with respect to exploration expenses incurred in Northern

Québec.

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Agency	du Canada Fiscal period-end Statement of Partnership Income Exercice se terminant le AAAA-MA-JJ État des revenus d'une société de personnes	Canada Reven	Accounts for write and the second sec
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	Charter code Country code Charter tode Country code Charter tode Code du pays Country Code du best Code du pays Code du pa	Attach to your pa documents in cas supporting docur	Protected 8 when completed Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by calling 1-800-859-829 or by going to canada.calline-woodx and replacing 'coocd' with any five-digit line number from this return. For example, go to canada.calline-10100 cm information about the information of the 10100.
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	n de familie (en lettres mouiées) First name - Prénom Initiales - Initiales 104		Commissions included on line 10100 (box 42 of all T4 slips) 10120 Wage-loss replacement contributions (see line 10100 of the guide) 10130
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	Box-Case Code Amount-Montant Box-Case Code Amount-Montant	use in Step 1 o	Employment insurance (EI) and other benefits (box 14 of the T4E slip) 11900 + 8
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		than your mailir	Net partnership income (limited or non-active partners only) 12200 + 11
	\sim	Province or terr	Registered disability savings plan (RDSP) income (box 131 of the T4A slip) 12500 + 12 Rental income (see Guide T4036) Gross [12599] Net [12600 + 13
	X	establishment if	Taxable capital gains (complete Schedule 3) 12700 + 14
			Support payments received (see Guide P102) Total 12799 Taxable amount 12800 + 15 Registered retirement savings plan (RRSP) income (from all T4RSP slips) 12900 + 16
	X	Your spouse	Other income (specify): 13000 + 17
	$ $ \langle $ $	Their first name	Add lines 1 to 18. = 19
		Tick this box if t	Self-employment income (see Guide T4002): Business income Gross 13499 Net 13500 20
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			Line 19 plus line 25 = 26
		Do not use this area. 17	Workers' compensation benefits (box 10 of the T5007 slip) 14400 27 Social assistance payments 14500 + 28
		5006-R E (22)	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
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Partner's name and address - Nom et adresse de l'associé Box-Case Code Amount - Montant Box-C	ontard
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Box - Case Code Other information - Autres renseignements Box - Case Code Amount - Montant Box - Case Code Amount - Mo	ntert Canada Revenue Agence du revenu di Canada T1 2022
Box-Case Code Amount - Montant Box-Case Code Amount - Mo	Income Tax and Benefit Return
Box-Lase Looe Amount - Montant Box-Lase Looe Amount - Mo	Protected B when completed
Box-Case Code Amount - Montant Box-Case Code Amount - Mo	Attach to your pager return only the documents that are requested to support your deduction, claim, or expense. Keep all other
See the privacy notice on y	documents in case the canada Revenue Agency (CRA) asks to see them later. See the guide for more information about supporting documents.
T5013 (21) Protected B when completed – Protégé B une fois rempli Consultez favis de confidentialité dans votre d	
	Identification
	Pritst n Protected B when completed Part C – Net federal tax
	Mailir Enter the amount from line 73.
	Federal tax on split income (TOSI) (complete Form T1206) 40424 + -117
	PO B Line 116 plus line 117 440400 = 118 Amount from line 35000 119
	City Federal dividend tax credit (use Federal Worksheet) 40425 + + + + 120
	Minimum tax carryover (complete Form 1691) 40427 +
T1-	2022 Add lines 119 to 121. = 112 Add lines 119 to 121. Line 118 minus line 122 (if negative, enter "0") Basic federal tax 42000 = 123
Federal Worksheet	Federal surtax on income earned outside Canada (complete Form T2203) + 124
Use this worksheet to calculate the amounts to enter on your return.	By pr email Line 123 plus line 124 = 125
Keep this worksheet for your records. Do not attach it to your return.	Use in Federal foreign tax credit (complete Form T2209) 40500 – 126 Line 125 minus line 126 = 127
Lines 12000 and 12010 – Taxable amount of dividends from taxable Canadian corporations	Recapture of investment tax credit (complete Form T2038(IND)) + 128
Special rules apply for income from property (including shares) that one family member lends or transfers to another.	Line 127 plus line 128 = 129
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 40	Your Federal logging tax credit (see guide) 130 0425 Line 129 minus line 130 (if negative, enter "0") Federal tax 40600 = +131
of this worksheet.	Your Federal political contribution tax credit (use Federal Worksheet)
Taxable amount of dividends (other than eligible) Box 32 of all T3 slips	than Total federal political contributions (attach receipts) 40900 (maximum \$650) 41000 -132
Box 25 of all T4PS slips	2 Provi Investment tax credit (complete Form T2038(IND)) 41200 + -133
Box 11 of all T5 slips	3 Labour-sponsored funds tax credit (see line 41400 of the guide) Net cost of shares of a provincially
Box 130 of all T5013 slips + Add lines 1 to 4. Enter this amount on line 12010 of your return. =	registered fund 41300 Allowable credit 41400 +
Taxable amount of dividends (eligible and other than eligible)	Add lines 132 to 134. 41600 = ▶ - 135 Your Line 131 minus line 135 (if negative, enter "0") 41700 = 136
Boxes 32 and 50 of all T3 slips	6 Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip) 41500 + -137
Boxes 25 and 31 of all T4PS slips + Boxes 11 and 25 of all T5 slips +	7 Special taxes (see line 41800 of the guide) 41800 + -138
Boxes 130 and 133 of all T5013 slips +	9 11CR T
Add lines 6 to 9. Enter this amount on line 12000 of your return.	10 Net in (or the step 6 – Refund or balance owing
Taxable amount of dividends if you did not receive an information slip Actual amount of eligible dividends received 11	Amount from line 42000 140
Actual amount of eligible dividends received 11 Applicable rate 138% 12	Amou CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) 42100 + -141
Line 11 multiplied by the percentage from line 12 =	13 Employment insurance premiums payable on self-employment and other eligible earnings
Actual amount of dividends other than eligible dividends received 14 Applicable rate × 115% 15	Social benefits repayment (amount from line 23500)
Line 14 multiplied by the percentage from line 15	Do no this a Provincial or territorial tax (complete and attach your provincial or territorial Form (29, even if the result is 10 ¹⁰)
Include this amount on line 12010 of your return. = + + Line 13 plus line 16. Include this amount on line 12000 of your return. =	16 (complete and attach your provincial or territorial Form 428, even if the result is '0') 42800 + -144 Add lines 140 to 144. Total payable 43500 = -145
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 + Boxes 128, 135, and 146 of all T5013 slips +	
Amounts credited to you that you did not receive (such as reinvestments) +	4
Interest on any tax refund you received in 2022 as shown on your notice of assessment or reassessment +	_ 5
Income from foreign sources, including foreign dividends, in Canadian dollars + Interest or income earned from bank accounts, term deposits, guaranteed investment certificates (GICs),	6 5006-R E (22) Page 7 of 8
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 + Add lines 1 to 8.	- 8
Add lines 1 to 6.	9 10
Line 9 minus line 10. Enter this amount on line 12100 of your return.	
5000-D1 E (22) (Ce formulaire est disponible en français.) Pag	et of8

EXHIBIT B: Claiming Canadian Exploration Expenses (CEE)

Canada Revenue Agence du revenu du Canada Fiscal period-end Exercice se terminant le Exercice se terminant le Canada Revenue d'Agence d'Agen	
Filer's name and address - Nom et adresse du déclarant Tax shellan information unable (ser satisfante du back 1) Etat dés revenues d'une société de personnes Numére d'inscription de later fincal (inscription de la	
Code of tassoal Code of pays	Canada Revenue Apence du revenu du Canada Income Tax and Benefit Return T1 2022
Partnembig account number (15 divanciders) Numéro de compte de la société de pensionnes (15 canaciders) Total la milled partent's bainese sociale du partes) d'artéripartes Total d'artemprés du commanditaire Total arterit, de la perte) d'artéripartes Total arterit, de la perte) d'artérit, d'artéripartes Total arterit, de la perte) d'artéripartes Total arterit, de la perte) d'artéripartes Total arterit, d'artérit, d'art	Protected B when completed
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Partner's name and address - Nom et adresse de l'associé Box -Cese Code Amount - Montant Box -Cese Code Amount - Montant	supportion documents S
Last name (print) - Nom de familie (en lettes moulles) Frist name - Prierom Initials - Initiales - Ini	S Protected B when completed
Bol-Case Code Amount - Montant Box-Case Code Amount - Montant	Enter the amount from line 31 of the previous page. 32 Pension adjustment
Box-Case Code Other information - Autres renseignaments for -Cere Code Amount - Montent Box-Case Code Amount - Montent	(box 52 of all T4 slips and box 034 of all T4A slips) 20600 Registered pension plan (RPP) deduction
Bor-Case Code Amount - Montant Box-Case Code Amount - Montant	(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
Bort-Jake Code Amount - Montant Box -Jake Code Amount - Montant	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
See the privacy notice on your return T5013 (21) Protected B when completed – Protégé B une fois rempli Consultez Tavis de confidentialité dans votre déclaration	Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips) 21300 + 37
	Child care expenses (complete Form T778) 21400 + 38 E Disability supports deduction (complete Form T929) 21500 + 39
Canada Reenia. Agence du metru al Canada Protected B when completed	e Business investment loss (see Guide T4037) u Gross 21699 Allowable deduction 21700 + 40
	Moving expenses (complete Form T1-M) 21900 + 41 Support payments made (see Guide P102)
Statement of resource expenses and depletion allowance	Total 21999 Allowable deduction 22000 + 42 Y Carrying charges, interest expenses, and other expenses
Use this form to calculate your resource expenditure pools, ear pration and development expense deduction, expenses renounced in respect of flow-through shares which quality for investment tax credits (ITC) and to clam your depiction allowance. Attach your '1701, '5013, and '5 sign(s) to the statement. If you do not have any of these signs, attach a statement that identifies you as a participant in	(use Federal Worksheet) 22100 + 43 Deduction for CPP or QPP contributions on self-employment income and
the venture. Attach a separate sheet of paper if you need additional space for Areas I, IV, or V.	t other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 + -44 Deduction for CPP or QPP enhanced contributions on employment income
Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.	complete Schedule 8 or Form RC381, whichever applies) (maximum \$460.50) 22215 + +45 Exploration and development expenses (complete Form T1229) 22400 + 46
I. Summary of T101 and T5013 slips (Renounced Canadian Exploration and Development Expenses) Canadian exploration excense (CEE) Canadian development excense (CDE) Expenses qualifying	Other employment expenses (see Guide T4044) 22900 47 Clergy residence deduction (complete Form T1223) 23100 + 48
for an ITC Mineral Critical mineral	Other deductions (specify): 49 Federal COVID-19 benefits repayment (box 201 of all federal T4A slips) 73210 + 50
Identification number (*) Renunciation Assistance Renunciation Assistance texploration exploration tax credit tax credit tax credit (METC) (CMETC)	Add lines 33 to 50.
	Line 32 minus line 51 (if negative, enter "0") Net income before adjustments 23400 = 62 Social benefits repayment:
	Complete the chart for line 23500 using your Federal Worksheer from or more of the following apply: • You entered an amount for El and other benefits on line 1990 and the amount on line 23400 is
Patiol Protected B when completed Crypt Accelerated investment incentive	You entered an amount for OAS pension on line 11309 or net federal supplements paid on
(*) Idg Add: CDE COGPE	line 14600 and the amount on line 23400 is more than \$81,761
Other Accelerated CDE or Accelerated COGPE (Note 1) Subtotal C	Line 52 minus line 53 (if negative, enter "0")
II. O Deduct: The at Total reductions net of additions other than Accelerated CDE / Accelerated COGPE CDE COGPE	(if this amount is negative, you may have a nor capital loss. See Form T1A) Net income 23600 = 54
Experi openir CDE / COGPE claimed in 2017 (Note 2) Current year reduction [Insert Subtotal (3)]	30
Rogul Total reductions D	
E Total current year additions [Insert Subtdali (2)] Deduct Accelerated COGPE Insert Subtdal C Additions of the fina Accelerated CDE Subtdal E	
Total current year reductions less Subtotal E (if negative, enter Zero) [D-E] F	
Balance [C-F] G	5006-R E (22) Page 4 of 8
Rate × 15% × 5%	
Maximum Accelerated Investment Incentive available G × Rate (4) 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)	
T1229 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 (Allocate the provincial tax credit(s)	
proportionately according to the federal tax credit(s) being claimed, based on the amount(s) included in the appropriate column(s) under "Expense qualifying for a provincial tax credit" on the T101 slip or amount(s) provided by a partnership	
Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 or line 67175, as applicable, et al. (a) of your Form T2038((ND))	
For the CEE eligible for the CMETC, you can choose to earn the CMETC (at 30%) or METC (at 15%) but not both. Once you have chosen whether you want to earn the CMETC or the METC on your eligible CEE for the year, you cannot change to the alternate credit at a later date.	
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 (22) Page 2 of 2	

	Canada Revenue Agence du revenu du Canada Agence du revenu du Canada
	Investment Tax Credit (Individuals)
	Use this Protected B when co
ada Revenue Agence du revenu YYYYAMA-DO T5013	• you ePart A – Calculating the current-year refundable ITC
Triscal period/enu/ Exercicle se terminant le AAA-AM-U État des revenus d'une société de personnes Tax sheter identification number (see statement on bach ")	you h from lines 67130 and 67135
address – Nom et adresse du déclarant Tau shalter élemétrication number (see statement en to haut *) TS Poterse code Control tarter code Control code de langua Poterse code Control code de langua Cont	you a ITC allocated from a partnership for SR&ED
002 003 004	in which (see boxes 186, 187 and 189 of your T5013 slips).
Partnership account number (15 dananders) Total sumes income (loss) Total business income (loss) Total business income (loss) Total uness income (lo	Investm Total current-year refundable credits (add amounts 1 to 4)
Partner's share (%) of partnership Partner's dentification number Part de Tassocie (%) dans la Total capital gains (osses). Capital cost altevance auméro d'dentification de Tassocie de personnes Total des gains (pertes) en capital Déduction pour amortissement	qualif Enter amount A in column 2 in Part P and E
005 030 040	flow-t Mineral exploration tax credit (METC)
ne and address - Nom et adresse de l'associé D-Nom de familie (en lettres moulées) First name - Prénom Initials - Initiales 194	total of your flow-through mining expenditures (also referred to as renounced Canadian exploration expenses) from box 128 of your Dota T101 slip or box 194 of your 75013 slip
Code Amount - Montant Box-Case Code Amount - Montant	Atlantic * 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.
Box-Case Opie Amount – Montant Box-Case Code Amount – Montant	Atlantit For the Newtour related employers have to agree in writing that you are the only our product with the planning the apprentice works for you and also works for a related employer as defined unger subsection 251(2) of the Act, all related employers have to agree in writing that you are the only employer who will be plaining the apprenticeship bo crea
Code Other Information – Autres renseignements Box - Case Code Advant – Montent Box - Case Code Amount – Montent	regions regions Gaspé below.
Box-Case Code Amount Montant Box-Case Code Amount - Montant	For the Provinc Canada, or a province or territory of Canada, under an apprenticeship, enter the apprenticeship contract number registered will Provinc
Box-Case Code Amount - Montant Box-Case Code Amount - Montant	Qualifie trade and the eligible salary and wages ²² payable in the year in respect of employment after May 1, 2006. The credit is 1 of the start of the salary and wages ²² payable in the year in respect of the start of the salary and the salary
	in the A Table 1 – Calculation of total Apprenticeship job creation tax credit
Protected B when completed – Protégé B une fois rempli Consultez l'avis de confidentialité dans votre déclaration	4600). (1 2 4 (as pres Contract number Name of eligible trade The lesser of (SIN or name of accremitice) eligible salary
	Qualifie (Sirv or name or apprentice) and wiges was acc payable in the vear or \$20,000.
	For mol year of \$20,000
	Specing 1 1 If you 2 1 For more 3 1
	Total apprenticeship job creation tax credit
	** Net of any government or non-government assistance received or to be received in respect of eligible salary and wag
	Total current-year non-refundable tax credits (add amounts B and C) Enter amount D in column 3 in Part F
	T2038(IND)
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Fordesteed B when completed	Protected B when completed
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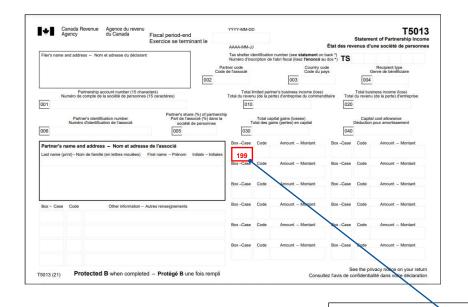
EXHIBIT D: Claiming the Ontario Focused Flow-Through Share Tax Credit (for Ontario Residents Only)

Canada Revenue Agence du revenu Agency du Canada Fiscal period-end Exercice se terminant le	YYYY-MM-DD	T5013 Statement of Partnership Income		
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 (lisez l'énoncé au dos			
002	Inther code Country code Code du pays	Recipient type Genre de bénéficiaire		
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 commanditain 010	e Total business income (loss) Total du revenu (de la perte) d'entreprise		
Partner's share (%) of partnersh Part de l'associé (%) dans la Numéro d'identification de l'associé société de personnes	Total des gains (pertes) en capital	Capital cost allowance Déduction pour amortissement		
006 005 Partner's name and address - Nom et adresse de l'associé	030 Box-Case Code Amount – Montant E	040 Box -Case Code Amount - Montant		
Last name (print)- Nom de famille (en lettres moulées) First name - Prénom Initials - Initiales	200 Box-Case Code Amount - Montant E	Box-Case Code Amount - Montant		
	Box-Case Code Amount - Montant E	3ox -Case Code Amount - Montant		
Box - Case Code Other information - Autres renseignements	Box-Case Code Amount - Monant E	Box-Case Code Amount - Montant		
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		See the privacy notice on your return		
T5013 (21) Protected B when completed – Protégé B une fois rempli	Consultez l	avis de confidentialité dans votre déclaration		
	_		<u></u>	
		Ontario 🕅	Ontario Focused Flow-Through Share Resource Expenses (Individuals)	Protected B when completed
		You must be a resident of Ontari Any credit claimed in a tax year w credit claim. If the pool balance is If you are filing a paper return, at	ming an Ontario focused how through share tax credit on your Form ON47 o on the last day of the taxation year to claim this credit. Ill reduce the balance of your Cumbative Canadian Exploration Expense (C negative after this deduction, the negative amount must be reported as inco tach a copy of this form to your return as well as the credit certification dt T5013, Statement of Partnership Income) that you received from a mining ontario.	CEE) pool in the year following the ome on line 13000 of your return. ocuments (Form T101, Statement
		Name		Social insurance number (SIN)
		Address		Tax year
		Use a separate line to enter the i of your T101 slips or box 200 of	dentification number for each corporation (not applicable for T5013 slips) a your T5013 slips. If you need more space, attach a separate list and enter of	nd the amount from box 145 only your total on line 4.
		Identification number	Enter the amount of qualifying expenses.	— <u> </u>
		Identification number	Enter the amount of qualifying expenses.	<u>+</u> 2
		Add lines 1 to 3.	of your Form ON479, Ontario Credits.	⁺ ³
			or your Form Oreans.	4
		See the privacy notice on your return.		
		T1221 E (22)	(Ce formulaire est disponible en français.) 	Canadä
		Ontario 🕅	Ontario Focused Flow-Through Share Resource Expenses (Individuals)	Protected B when completed
		You must be a resident of Ontari Any credit claimed in a tax year w credit claim. If the pool balance is If you are filing a paper return, at	ming an Ontario focused flow-through share tax credit on your Form ON47 on the last day of the taxation year to claim this credit. Ill reduce the balance of your Cumulative Canadian Exploration Expense (C negative after this deduction, the negative amount must be reported as inco tach a copy of this form to your return as well as the credit certification de T5013, Statement of Partnership Income) that you received from a mining intario.	CEE) pool in the year following the me on line 13000 of your return. ocuments (Form T101, Statement
		Name		Social insurance number (SIN)
		Address		Tax year
			dentification number for each corporation (not applicable for T5013 slips) a your T5013 slips. If you need more space, attach a separate list and enter o	
		Identification number	Enter the amount of qualifying expenses.	1
		Identification number	Enter the amount of qualifying expenses.	2
		Identification number - Add lines 1 to 3.	Enter the amount of qualifying expenses.	+ 3
			of your Form ON479, Ontario Credits.	4
		See the privacy notice on your return.		
		T1221 E (22)	(Ce formulaire est disponible en français.)	Canadä

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

Canada Revenue Agence du revenu du Canada Fiscal period-end Exercice se terminant le	Tax shelter identification number (see statement on by Numiro d'inscription de l'abri fisca (liest l'inoncé au ci tarter code e de l'associe 0003 Total limited partner's business income (loss)			
Partner's identification number Numbro d'identification number 006 007 007 007 007 007 007 007	19 Total capital gains (torses) Total ces gains (pertes) en capital 1930 Box-Case Code Amount - Montant Box-Case Code Amount - Montant Box-Case Code Amount - Montant	Decapital cost allowence 040 Box -Case Code Amount - Montant Box -Case Code Amount - Montant Box -Case Code Amount - Montant		
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		Complete this form to calculate if you received a Form T101, SI Statement of Partnership Incon The BC MFTS tax credit is 20% a flow-through share agreemen Income Tax Act to have been in The credits you earned in the y can be carried forward for ten y You must claim your BC MFTS received a T101 or T5013 slip. If you are filing a paper return, a Part 1 – BC flow-throug Enter the total of all eligible an from box 197 of your T5013 slip. Tax credit rate Line 1 multiplied by the percer Part 2 – BC MFTS tax credit or reassessment. Line 4 plus line 5 Enter the amount from line 39 o (If you have to pay tax to more in Part 4 of your Form T203, P Enter whichever is less: amo	of BC flow-through mining expenditures renounced to t. The expenditures must have been neurred, or deeme curred, before January 1, 2023. ear are used to reduce your British Columbia tax payab ears or carried back for three years. tax credit no later than 12 months after your filing due of attach this form and your T101 or T5013 slips. h mining expenditures eligible for the credi nounts from boxes 141 and 151 of your T101 slips and ips. h generation of the second state of the credition nounts from line 2 Current-year credition tredit claim for 2022 available for carryforward from your 2021 notice of asses Total credition , enter the amount from line 50 of Form rovincial and Territorial Taxes for Multiple Jurisdictions.) nunt from line 6 or line 7 ng for 2022 (cannot be more than line 8). 10 of your Form BC428 or Form BC428MJ	FTS) tax credit. You can claim this credit 141 or 151 (or both), or a Form T5013, an individual by a corporation under d by subsection 66(12.66) of the federal lee for that year. Any unused amounts late for the tax year for which you t $\frac{1}{x}$ 20% 2 available 53500 =1 assment t available =6
		T1231 E (22)	(Ce formulaire est disponible en français.)	Page 1 of 2 Canada

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



Manitoba 🗫

Manitoba Mineral Exploration Tax Credit 2022

Complete this form to calculate your Manitoba mineral exploration tax credit. You can claim this credit if you received a Form T101, Statement of Resource Expenses, them a mining corporation, with an amount in box 144 or 154 (or both), or a Form 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 f	form and your	T101 or T60	13 slip
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Part 1 – Manitoba mineral	exploration tax credit for 2022						
	al exploration tax credit amount from your 202	21 notice of				1	
assessment or reassessment.			1	_		_	1
T101 slips and from box 199 of yo	nts from boxes 144 and 154 of your ur T5013 slips.	<u> </u>	2	2			
Tax credit rate		×	30% 3	3			
Line 2 multiplied by							
the percentage from line 3	Current-year credit available 68850		·)	► <u>+</u>		<u> </u>	4
Line 1 plus line 4		tal credit ava	ilable	=			Ę
	rm MB428, Manitoba Tax. one jurisdiction, enter the amount from line 42 ncial and Territorial Taxes for Multiple Jurisdicti		28MJ				•
Enter whichever is less: amount from line 5 or line 6.							7
	or 2022 (cannot be more than line 7).			_			
Enter this amount on line 60920 o in Part 4 of your Form T2203, which	f your Form MB428 or Form MB428MJ	Surrout ve	alaim				
In Part 4 of your Form 12203, which	chever applies.	Current-year	claim				1
Part 2 – Unused credit ava	ilable						
					0 E)		
Complete this part if the amount o	f your current-year claim (line 8) is less than	n the total cr	edit ava	liable			
					().		
Amount from line 5				_	().		•
				=			
Amount from line 5 Amount from line 8 Line 9 minus line 10		ed credit ava	ilable	=			
Amount from line 8 Line 9 minus line 10 Carryback to previous yea The carry-back provisions allow yr The credit you apply cannot be mu If you want to claim a carryback to y		toba tax for th stment reques	ne three	 E previou Canada	us years. Revenue		
Amount from line 8 Line 9 minus line 10 Carryback to previous yea The carry-back provisions allow yo The credit you apply cannot be m If you want to claim a carryback to y Note: Wait until you receive your 2 or 2019 return(s). Certification	rS ou to apply unused credits against your Manit ore than your Manitoba tax for that year. our 2021, 2020, or 2019 return(s), send an adjus	toba tax for th stment reques	ne three st to the C request to	 E previou Canada	us years. Revenue		
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	Dart	Protected B when completed A – Saskatchewan tax on taxable income
	Enter	
	Use t	Part C – Saskatchewan tax Protected B when co
		Saskatchewan tax on taxable income from line 8
		Saskatchewan farm and small business capital gains tax credit (complete Form T1237) 61499 -
	Amou	Line 58 minus line 59
	Line	Saskatchewan tax on split income (complete Form T1206) + Line 60 plus line 61 =
	Line 2	Saskatchewan non-refundable tax credits from line 57 63
	Line 4	Saskatchewan dividend tax credit (use Worksheet SK428) 61520 + •64
	Line 6	Saskatchewan minimum tax carryover:
	Sask	Amount from line 40427 of your return × 50% = 1550 + -65 Add lines 63 to 65. = > -
	Enter	Line 62 minus line 66 (if negative, enter "0")
	Part	Saskatchewan additional tax for minimum tax purposes:
	Basic	Form T691: line 111 minus line 112 × 50% = +
	Age a	Line 67 plus line 68 =
	Spour	Provincial foreign tax credit (complete Form T2036) =
	Bas	Saskatchewan political contributions made in 2022 63554 72
	You from	Saskatchewan political contribution tax credit (use Worksheet SK428) (maximum \$650) -
	Line	Line 71 minus line 73 (if negative, enter '0')
	Amou	Labour-sponsored venture capital tax credit:
	Bas	For investments in venture capital corporations registered in Saskatchewan: Enter your tax credit from Slip T2C (Sask.). (maximum \$875) 75
	You	For investments in venture capital corporations registered federally:
	Line	Enter your tax credit from Slip T2C (Sask). (maximum \$875) + 76
g _ Government of	Amou	Line 75 plus line 76 (maximum \$875) 33557 = -
Saskatchewan SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT	(comp	Line 74 minus line 77 (if negative, enter "0") = Saskatchewan mineral exploration tax credit:
Torm SK-METC Copy 1	Senio	Total of all amounts from boxes 143
mpany Name:	Add li	and 153 of your T101 slips and from box 198 of your T5013 slips
		Unused Saskatchewan mineral exploration tax credit from
siness Number: SITIN / TIN Number: Effective Date of Renunciation:		your most recent notice of assessment or reassessment + 80
lividual Investor		Line 79 plus line 80 = -
me: Social Insurance No.:		Line 78 minus line 81 (if negative, enter "0") =
dress:		Saskatchewan graduate tuition tax credit (complete Form RC360) 68640 - Line 82 minus line 83 (if negetive, enter "0")
y:		Enter this amount on time 42800 of your return. Saskatchewan tax =
Postal Code:		
tal Investment in Eligible FTS or FTW: x Credit Issued (Max 10% of above):		
rtnership Investor		
Partnership Number:		
ntact Person: Phone Number:		
tal Investment in Eligible FTS or FTW: x Credit Issued (Max 10% of above):	5008-C	
are in Partnership:	3000-0	
· · · · · · · · · · · · · · · · · · ·		
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		
Bovernment of		
Saskatchewan SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT		5008-C E (22)
To Form SK-METC Copy 2	_ L	
mpany Name:		
siness Number: SITIN / TIN Number: Effective Date of Renunciation:		
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lividual Investor me: Social Insurance No.:		
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tal Investment in Eligible FTS or FTW:		
x Credit Issued (Max 10% of above): rtnership Investor		
Partnership Number:		
ntact Person: Phone Number:		
tal Investment in Eligible FTS or FTW:		
x Credit Issued (Max 10% of above):		
are in Partnership:		

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

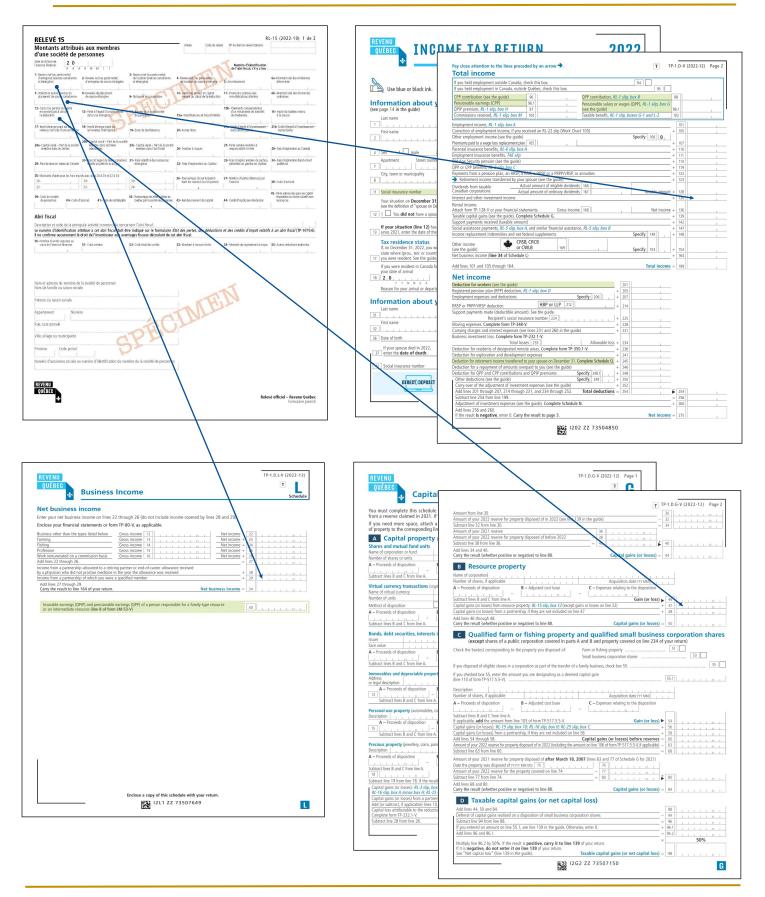


EXHIBIT H.2: Reporting Dividends from a Partnership

(for Québec Residents Only)

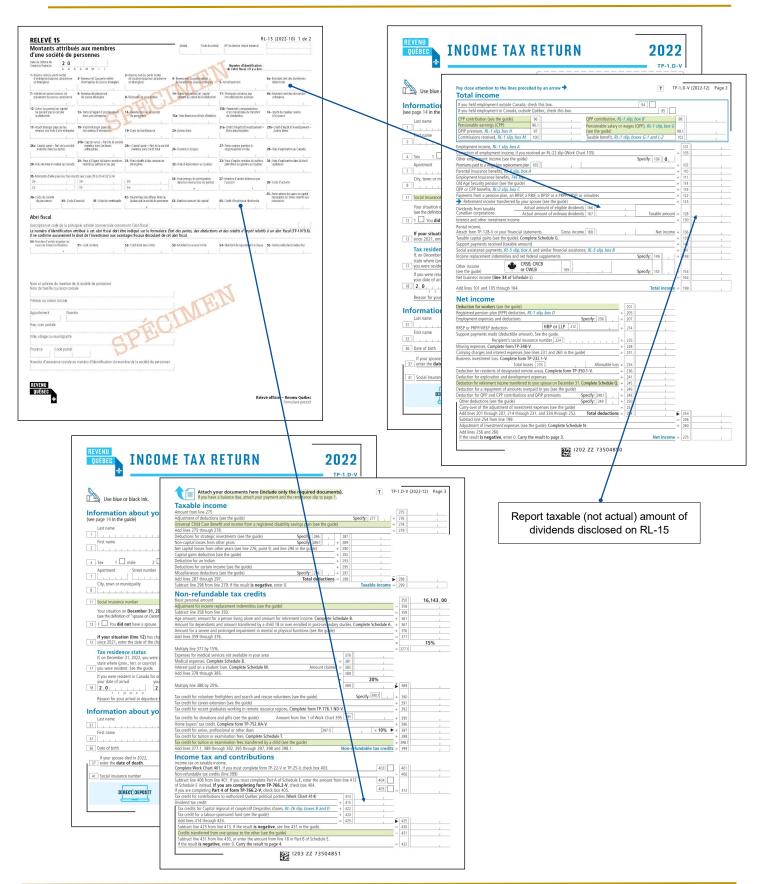


EXHIBIT I: Claiming Canadian Exploration Expenses

(for Québec Residents Only)

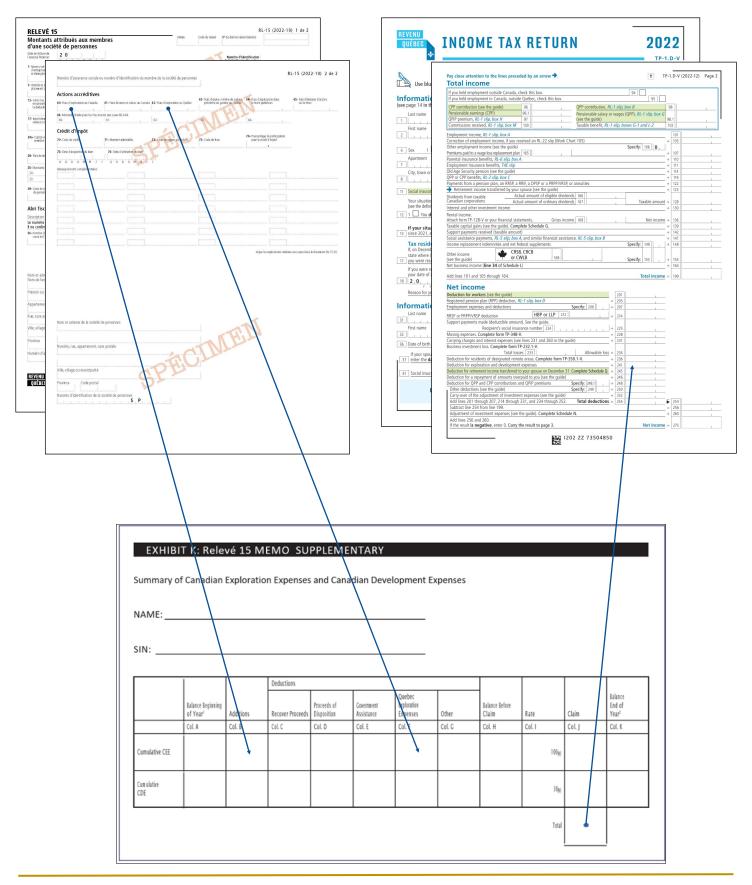


EXHIBIT J: Claiming Québec Exploration Expense

(for Québec Residents Only)

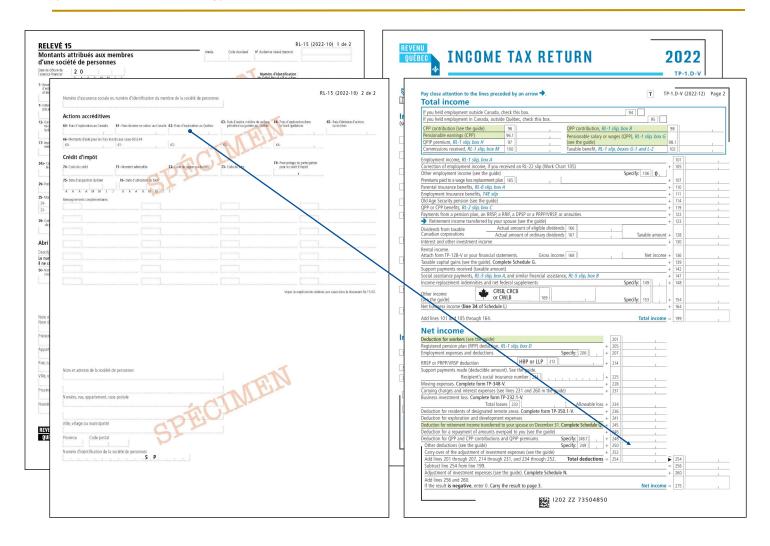


EXHIBIT K: Relevé 15 Memo Supplementary

Summary of Canadian Exploration Expenses

NAME: _____

SIN:_____

			Deductions								
	Balance Beginning of Year ¹	Additions	Recover Proceeds	Proceeds of Disposition	Government Assistance	Québec Exploration Expenses	Other	Balance Before Claim	Rate	Claim	Balance End of Year ²
	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 carry-forward balances.

²Carry-forward to next year's tax return.

EXHIBIT L: Capital Gains Deduction on Resource Property

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20- Captor version 20- Cap	Hank Units Bernard Annual Callers An		resident	re resident in Canada throughout 2022, or you ceased to be		ugh shares listed on a
Coper variation in a local is matched from tables 244 Coper variation in a local is matched from the local is matched from	Andren a request reportation a initiale and a second seco	28+ Rais d'exploration au Canada	became	in Canada in 2022 but were resident throughout 2021, or you resident in Canada in 2022 and expect to remain resident	designated stock exchange that were purchased acc concluded after March 21, 2011, or if you would I contact us.	ording to an agreement ike further information,
so de more veluir au Constin vente fuir per en angrée 222 interme d'adre por le la recent al la de la constituit de la consti	Frais d'exploration au Québec pétrolère ou gabère au Québe		•			TP-726.20.2-V (2022-10)
20- 20- <td>fourcentage de participation 37- Nombre d'unités détenues par</td> <td>ce, 34- Rais d'exploration dans le Nord ec québécois</td> <td></td> <td>mplete lines 11 through 18 only if you disposed of the prope sceeds of disposition of the property</td> <td>rty in 2022.</td> <td>2 of 3</td>	fourcentage de participation 37- Nombre d'unités détenues par	ce, 34- Rais d'exploration dans le Nord ec québécois		mplete lines 11 through 18 only if you disposed of the prope sceeds of disposition of the property	rty in 2022.	2 of 3
ti fiscal intro et code de la principale activité commerciale concernant l'abri fiscal : uniréo d'identification attribué à cer abri fiscal doit tere indiqué sur la formulaire Éfait a uniréo d'identification attribué à cer abri fiscal doit tere indiqué sur la concelant de cet da	ans its revenus (valies paries) Tassovie	38- Code of activité	Exp Adj	penses related to the disposition justed cost base of the property. This amount must be positive.	+ 12	
cription et code de la principale activité commerciale concernant l'abri fiscal : uméro d'Identification attribué à cet abri fiscal doit être indiqué sur le formulaire <i>État a</i> confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abr	Renboursenent de capital 44- Crédit d'inpôt pour dividendes	45- Parte admise des gans en capital imposables sur biens relatifs aux resources	Sub	d lines 12 and 13. otract line 14 from line 11. he result is negative, enter 0. In this case, you are not entitled to the cap	ital gains deduction on the property.	► 14 = 15
cription et code de la principale activité commerciale concernant l'abri fiscal : suméro d'Identification attribué à cet abri fiscal doit être indiqué sur le formulaire <i>État a</i> e confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abr	ii		Yo Res the Sub	serve deducted in 2022 with respect to the property otract line 16 from line 15.		- 16 = 17
e confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abr	es pertes, des déductions et des crédits d'impôt rela	ntifs à un abri fiscal (TP-1079.6)		Itiply line 17 by 1/2. Carry the result to line 26.	Taxable capital gain realized on a proper	x 1/2 ty = 18
	i fiscal.	14 55-Autres réductors indirectes		implote lines 20 through 23 only if you deducted a reserve in pital gain realized on the disposition of the property	2021 with respect to the property.	
	aanoonanaanadama haraanaanaanaanaa	na kananananan kana		serve deducted in 2021 with respect to the property serve deducted in 2022 with respect to the property		20
				stract line 21 from line 20.		= 22 × 1/2
et adresse du membre de la société de personnes			an <u>Mu</u>	Itiply line 22 by 1/2. Carry the result to line 26.	Taxable capital gain realized on a proper	ty = 23
de famille ou raison sociale	ITT			able capital gain limit on a property (line 10) able capital gain realized on a property (line 18 or 23, as applicable) ter the mount from line 25 or 26. whichever is less , or the amount fror	25 26	-
m ou raison sociale	MEN		2	Eligible	taxable capital gain amount realized on a propert	1y 27
see postale	TAT		Ad	2 Eligible taxable capital gains amount realized of the amounts from Ime 27 of every form TP-726.20.2-V completed	for 2022	
illage ou municipalité			If t	Eligible to	exable capital gains amount realized on all propert	ty 28
e Code postal			reli 3	Limit on exploration expenses incurred in Q	uébec	
d'assurance sociale ou numéro d'identification du membre de la société de personnes				for 1992 (box F of your RL-11 slip)		30
			1. ÷			TP-726.20.2-V (20
ENU .			2. Adi	4 Capital gains deductions claimed for		
₩É8EC ◆	Re	elevé officiel – Revenu Québec Formulaire prescrit			ous years.	
				Amount from line 131 for 1993 Amount from line 70 for 1994 through 1999	+ 53.1 + 53.2	—
			Add Sub	Add lines 53 through 53.2.	= 53.3 ×	4/3
			÷	Multiply line 53.3 by 4/3. Amount from line 70 for 2000 Inclusion rate for 2000		► 55
			Add Sub	÷ Amount from line 70 for 2001 through 2009	► [54]	+ 56
			Tot	Amount from line 75 for 2010 through 2021 Add lines 54 and 54.1.	+ 54.1 = 54.3	
			<u>If t</u>	Multiply line 54.3 by 2.	×	2 \$ 57
			Mu	Add lines 55 through 57. Carry the result to line 50 of this form.	Capital gains deductions claimed for prev	rious years = 58
				5 Capital gains deduction on resource Taxable capital gains realized on the disposition of resource prop	erty in 2022. This is the amount on line 18 (or the total of	f the
				amounts from line 18 if you disposed of more than one property Capital losses resulting from the disposition of resource property	in 2022 ³ 61	1/2
				Multiply line 61 by 1/2. Subtract line 62 from line 60.	=	► 62 = 63
				Taxable capital gains for 2022 realized on the disposition of reso (amount on line 23, or total of the amounts from line 23 if you of	urce property before 2022 isposed of more than one property)	+ 64
				Add lines 63 and 64. Taxable capital gains for 2022 (line 139 of your income tax retur	n)	= 65
				Net capital losses from other years deducted in 2022 (line 290 o Capital gains deduction claimed for 2022 according to form TP-	f your income tax return) 67	
				Qualified Property Add lines 67 and 68.	+ 68	Ē 69
				Subtract line 69 from line 66. If the result is negative, enter 0.	t 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 retu	rn. Capital gains deduction on resourc	
				3. The calculation of capital losses is similar to the calculation shown	on lines 11 through 15.	





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