



CMP 2021 RESOURCE LIMITED PARTNERSHIP
CMP 2022 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 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 www.canada.ca/en/revenue-agency.html.

Yours truly,

GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

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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 [2022 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 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 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 2022.

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 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 – [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 2022.

This amount should be reported in [Form T1229 – Statement of resource expenses and depletion allowance](#) for calculating the maximum CEE deduction available in 2022 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 2022 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 2023 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 2022 T1 General Income Tax and Benefit Return.
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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 [T2038 – Investment Tax Credit \(Individuals\)](#) 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 [T5013](#) slip to Area I & IV of Form T1229.
 - ii) Report the provincial flow-through share tax credit available in the year to Area IV of Form T1229.
 - iii) Calculate the eligible expenditure qualifying for an investment tax credit in Area IV of Form T1229 and enter the amount on line 67170, Part B of Form T2038.
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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 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 T1231 – British Columbia Mining Flow-Through Share Tax Credit](#) 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](#).

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 2022.

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 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 [2022 Québec Income Tax Return](#).
 - 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.
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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 [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 2022 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 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 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 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.

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 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).
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 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.
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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 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

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 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 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 (10 characters) - Numéro de compte de la société de personnes (10 caractères)
Partner's identification number - 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

T1 2022
Income Tax and Benefit Return
Revenu et prestations

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 +
 OAS amount designated to a dependant 11701
 Employment Insurance (EI) and other benefits (box 14 of the T4E slip) 11900 +
 EI maternity and parental benefits and provincial parental insurance plan (PPIP) 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 (RDSP) income (box 131 of the T4A slip) 12500 +
 Rental income (see Guide T4036) Gross 12599 Net 12600 +
 Taxable capital gains (complete Schedule 3) 12700 +
 Support payments received (see Guide F102) 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
Total income 15000

T1-2022
Capital Gains (or Losses)
Schedule 3
Protected B when completed

Amount from line 10 of the previous page 11
 Capital gains deferral from qualifying dispositions of eligible small business corporation shares included on line 4 of the previous page 16100 = 12
 Line 11 minus line 12 = 13
 Capital gains (or losses) from T5, T5013, and T4PS information slips 17400 + 14
 Capital gains (or losses) from T3 information slips 17800 + 15
 Add lines 13 to 15 = 16
 Capital loss from a reduction in your business investment loss 17800 = 17
Total of all gains (or losses) before reserves
 line 16 minus line 17 = 18
 Reserves from line 67060 of Form T2017 (if negative, show in brackets and subtract) 19200 + 19
Total capital gains (or losses)
 line 18 plus line 19 = 20
 Applicable rate x 50% = 21
 Line 20 multiplied by the percentage on line 21 = 22
Taxable capital gains (or net capital loss) in 2022 19900 = 22

Principal residence designation
 Tick the box that applies to your designation of the property described on Form T2091(IND) or Form T1255.
 17200 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.

Federal Worksheet
T1-2022

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 "Lends 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 25 and 31 of all T4PS slips +
 Boxes 11 and 25 of all T5 slips +
 Boxes 130 and 133 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. = 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 +
 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) +
 Interest on any tax refund you received in 2022 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 similar 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

EXHIBIT A.2: Reporting Dividend from a Partnership

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

Partner'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
 133
 134

T1 2022
Income Tax and Benefit Return
Revenu et prestations

Step 1 - Identification and other information

Part C - Net federal tax

Enter the amount from line 73			
Federal tax on split income (TOSI) (complete Form T1206)	40424	+	-117
Line 116 plus line 117	40400	=	-118
Amount from line 35000			119
Federal dividend tax credit (use Federal Worksheet)	40425	+	-120
Minimum tax carryover (complete Form T691)	40427	+	-121
Add lines 119 to 121		=	-
Line 118 minus line 122 (if negative, enter "0")			42900
Basic federal tax			42900
Federal surtax on income earned outside Canada (complete Form T2203)		+	-
Line 123 plus line 124		=	-
Federal foreign tax credit (complete Form T2209)	40500	-	-126
Line 125 minus line 126		=	-127
Recapture of investment tax credit (complete Form T2038(IND))		+	-128
Line 127 plus line 128		=	-129
Federal logging tax credit (see guide)		-	-130
Line 129 minus line 130 (if negative, enter "0")		=	-131
Federal tax			40600
Federal political contribution tax credit (use Federal Worksheet)			-
Total federal political contributions (attach receipts)	40900		-
(maximum \$650)	41000		-132
Investment tax credit (complete Form T2038(IND))	41200	+	-133
Labour-sponsored funds tax credit (see line 41400 of the guide)			-
Net cost of shares of a provincially registered fund	41300		-
Allowable credit	41400	+	-134
Add lines 132 to 134	41600	=	-135
Line 131 minus line 135 (if negative, enter "0")		=	41700
Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip)	41800	+	-137
Special taxes (see line 41800 of the guide)	41800	+	-138
Add lines 136 to 138		=	-139
Net federal tax			42000

Step 6 - Refund or balance owing

Amount from line 42000			140
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100	+	-141
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+	-142
Social benefits repayment (amount from line 23500)	42200	+	-143
Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+	-144
Add lines 140 to 144	43500	=	-145
Total payable			43500

Federal Worksheet
T1-2022

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
Include this amount on line 12010 of your return.	+	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, 135, and 146 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 2022 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

EXHIBIT B: Claiming Canadian Exploration Expenses (CEE)

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 name and address - Nom et adresse du déclarant

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

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

Box - Case Code Amount - Montant

190

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

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 (ITC) 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	Mineral exploration tax credit (METC)	Critical mineral exploration tax credit (CMETC)

Accelerated investment incentive

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

Subtotal

Deduct:
Total reductions net of additions other than Accelerated CDE / Accelerated 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) [D - E]

Balance [C - F]

Rate $\times 15\%$ $\times 5\%$
Maximum Accelerated Investment Incentive available G \times 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)

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 "Expenses qualifying for a provincial tax credit" on the T101 slip or amount(s) provided by a partnership on your T5013 slip or in a letter.)

Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 or line 67175, as applicable, of your Form T2038(INDI))

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)

T1 2022
Income Tax and Benefit Return
Protected B when completed

Canada Revenue Agency / Agence du revenu du Canada

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 supporting documents.

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 (UCCB) 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) 21699 + 40

Gross Allowable deduction 21700 + 41

Moving expenses (complete Form T1-M) 21900 + 42

Support payments made (see Guide P102) 21999 + 43

Total 22000 + 44

Carrying charges, interest expenses, and other expenses (see Federal Worksheet) 22100 + 45

Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 + 46

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$460.50) 22215 + 47

Exploration and development expenses (complete Form T1229) 22400 + 48

Other employment expenses (see Guide T4044) 22900 + 49

Clergy residence deduction (complete Form T1223) 23100 + 50

Other deductions (specify) 23200 + 51

Federal COVID-19 benefits repayment (box 201 of all federal T4A slips) 23210 + 52

Add lines 33 to 50 23300 = 53

Line 32 minus line 51 (if negative, enter "0") **Net income before adjustments** 23400 = 54

Social benefits repayment:
Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:
• You entered an amount for EI and other benefits on line 11500 and the amount on line 23400 is more than \$75,375
• You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14900 and the amount on line 23400 is more than \$81,761
If not, enter "0" on line 23500. 23500 = 55

Line 52 minus line 53 (if negative, enter "0") (If this amount is negative, you may have a non-capital loss. See Form T1A.) **Net income** 23600 = 56

5006-R E (22) Page 4 of 8

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

Canada Revenue Agency / Agence du revenu du Canada

T5013
Statement of Partnership Income / 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 share (%) of partnership / Part de l'associé (%) dans la société de personnes

Box - Case Code Amount - Montant

194									
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See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration

Canada Revenue Agency / Agence du revenu du Canada

Investment Tax Credit (Individuals)

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 185, 187 and 188 of your T5013 slips): 67135 × 0.15 = 3

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

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

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

Mineral exploration tax credit (METC)

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

Apprenticeship job creation tax credit (AJCTC)

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, 2005. The credit is 10% of the total of the amounts in Table 1, column 3. Attach a note if more space is required.

Table 1 - Calculation of total Apprenticeship job creation tax credit

1	2	3
Contract number (SIN or name of apprentice)	Name of eligible trade	The lesser of eligible salary and wages** payable in the year or \$20,000.
1		
2		
3		

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

Total current-year non-refundable tax credits (add amounts B and C): Enter amount D in column 3 in Part F = D

Canada Revenue Agency / Agence du revenu du Canada

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 (ITC) and to claim your depletion allowance.

Attach your T101, T5013, and T5 slips 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	General exploration tax credit (METC)	Critical mineral exploration tax credit (CMETC)
Total						

Portion of any reduction subject to an interest free period: Enter the total of the amounts reported in box 130 of your T101 or box 195 of your T5013 slips.

Portion subject to an interest free period: Enter the total of the amounts reported in boxes 123 and 129 of your T101 or box 195 of your T5013 slips.

II. Canadian resource expenditure pools

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

Regular Deduction

	CCEE	CCDE	CCOGPE
Add:			
Balance at the beginning of the year	(1)		
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		
Maximum deduction rate:			
Maximum exploration and development expenses available for deduction (if negative enter zero)	A × Rate (4)	× 100%	× 30%
Exploration and development expenses claimed (Enter the amount in 4 or a lesser amount)	B		

Canada Revenue Agency / Agence du revenu du Canada

Accelerated Investment Incentive

Add: Accelerated CDE renounced under a FTS agreement entered into after November 20, 2016

Other Accelerated CDE or Accelerated COGPE (Note 1)

Subtotal C

Deduct:

Total reductions net of additions other than Accelerated CDE / Accelerated 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

Maximum Accelerated Investment Incentive available

Accelerated Investment Incentive claimed (Note 3)

Balance at the end of the year A - B - H

Note 1: CDE or COGPE incurred by you after November 20, 2016 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)

Expenses 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 credits proportionately according to the federal tax credits being claimed, based on the amounts included in the appropriate column(s) under "Expenses qualifying for a provincial tax credit" on the T101 slip or amount(s) provided by a partnership on your T5013 slip or in a letter.)

Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 or line 67175, as applicable, of Form T2036(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)

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

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

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

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): 001

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

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 the last day of the taxation 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 (Form T101, Statement of Resource Expenses, or Form T5013, Statement of Partnership Income) that 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 T5013 slips) and the amount from box 145 of your T101 slips or box 200 of your T5013 slips. 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 (22) | (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 the last day of the taxation 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 (Form T101, Statement of Resource Expenses, or Form T5013, Statement of Partnership Income) that 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 T5013 slips) and the amount from box 145 of your T101 slips or box 200 of your T5013 slips. 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 (22) | (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**

British Columbia Mining Flow-Through Share Tax Credit Protected B when completed 2022

Complete this form to calculate your British Columbia mining flow-through share (BC MFTS) tax credit. You can claim this credit if you received a Form T101, Statement of Resource Expenses, with an amount in box 141 or 151 (or both), or a Form 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. 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, 2023.

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

You must claim your BC MFTS tax credit no later than 12 months after your filing due date for the tax year for which you received a T101 or T5013 slip.

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 boxes 141 and 151 of your T101 slips and from box 197 of your T5013 slips.			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 2022

Enter the amount from line 3.			4
Enter the BC MFTS tax credit available for carryforward from your 2021 notice of assessment or reassessment.	+		5
Line 4 plus line 5	=	Total credit available	6
Enter the amount from line 89 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 2022 (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.		Current-year claim	9

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)

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 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							
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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 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, from 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 form and your T101 or T5013 slips.

Part 1 – Manitoba mineral exploration tax credit for 2022

Enter the unused Manitoba mineral exploration tax credit amount from your 2021 notice of assessment or reassessment. 1

Enter the total of all eligible amounts from boxes 144 and 154 of your T101 slips and from box 199 of your T5013 slips. 2

Tax credit rate 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 2022 (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 2021, 2020, or 2019 return(s), send an adjustment request to the Canada Revenue Agency. **Note:** Wait until you receive your 2022 notice of assessment before making an adjustment request to your 2021, 2020, or 2019 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.


T1241 E (22) (Ce formulaire est disponible en français.) Page 1 of 1 

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

Government of Saskatchewan
SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT
 Form SK-METC Copy 1

Company Name: _____

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

Individual Investor

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

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

Partnership Investor

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

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

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

Government of Saskatchewan
SASKATCHEWAN MINERAL EXPLORATION TAX CREDIT
 Form SK-METC Copy 2

Company Name: _____

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

Individual Investor

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

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

Partnership Investor

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

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

Saskatchewan Tax Form SK428 2022
 Protected B when completed

Part A – Saskatchewan tax on taxable income

Enter _____
 Use t _____

Part C – Saskatchewan tax Protected B when completed

Saskatchewan tax on taxable income from line 8			58
Saskatchewan farm and small business capital gains tax credit (complete Form T1237)	61499	-	59
Line 58 minus line 59		=	60
Saskatchewan tax on split income (complete Form T1206)	61510	+	61
Line 60 plus line 61		=	62
Saskatchewan non-refundable tax credits from line 57			63
Saskatchewan dividend tax credit (use Worksheet SK428)	61520	+	64
Saskatchewan minimum tax carryover:			
Amount from line 40427 of your return		x 50% =	65
Add lines 63 to 65		=	66
Line 62 minus line 66 (if negative, enter "0")		=	67
Saskatchewan additional tax for minimum tax purposes:			
Form T691: line 111 minus line 112		x 50% =	68
Line 67 plus line 68		=	69
Provincial foreign tax credit (complete Form T2036)			70
Line 69 minus line 70 (if negative, enter "0")		=	71
Saskatchewan political contributions made in 2022	63554		72
Saskatchewan political contribution tax credit (use Worksheet SK428)		(maximum \$650)	73
Line 71 minus line 73 (if negative, enter "0")		=	74
Labour-sponsored venture capital tax credit:			
For investments in venture capital corporations registered in Saskatchewan:			
Enter your tax credit from Slip T2C (Sask.)		(maximum \$875)	75
For investments in venture capital corporations registered federally:			
Enter your tax credit from Slip T2C (Sask.)		(maximum \$875)	76
Line 75 plus line 76		(maximum \$875) 63557 =	77
Line 74 minus line 77 (if negative, enter "0")		=	78
Saskatchewan mineral exploration tax credit:			
Total of all amounts from boxes 143 and 153 of your T101 slips and from box 198 of your T5013 slips		x 10% =	79
Unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment		+	80
Line 79 plus line 80		=	81
Line 78 minus line 81 (if negative, enter "0")		=	82
Saskatchewan graduate tuition tax credit (complete Form RC360)	63640	-	83
Line 82 minus line 83 (if negative, enter "0")		=	84
Enter this amount on line 42800 of your return.		Saskatchewan tax	

5008-C
 5008-C E (22) Page 3 of 4

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

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

Année: 2020

Code de la société: 1234

N° du dernier relevé transmis: 1 de 2

Numéro d'identification de la société: 123456789

1- Revenu net (ou partie net) d'entreprise (source canadienne)
2- Revenu net (ou partie net) d'entreprise (source étrangère)
3- Revenu net (ou partie net) d'entreprise (source étrangère) déductible
4- Revenu net (ou partie net) d'entreprise (source étrangère) déductible
5- Revenu net (ou partie net) d'entreprise (source étrangère) déductible
6- Montant (net des dividendes) d'entreprise
7- Intérêt et autres revenus de placement (source canadienne)
8- Revenu de placement de source étrangère
9- Revenu de placement de source étrangère déductible
10- Revenu de placement de source étrangère déductible
11- Prélèvements relatifs aux amortissements déductibles
12- Gains (ou pertes) en capital (ou partie net) de la société
13- Parts (ou parts) en capital (ou partie net) de la société
14- Prélèvements relatifs aux amortissements déductibles
15- Prélèvements relatifs aux amortissements déductibles
16- Prélèvements relatifs aux amortissements déductibles
17- Intérêt (ou partie net) de la société
18- Intérêt (ou partie net) de la société
19- Intérêt (ou partie net) de la société
20- Autres gains
21- Autres gains
22- Autres gains
23- Autres gains
24- Autres gains
25- Autres gains
26- Autres gains
27- Autres gains
28- Autres gains
29- Autres gains
30- Autres gains
31- Autres gains
32- Autres gains
33- Autres gains
34- Autres gains
35- Autres gains
36- Autres gains
37- Autres gains
38- Autres gains
39- Autres gains
40- Autres gains
41- Autres gains
42- Autres gains
43- Autres gains
44- Autres gains

Abri fiscal

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

Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1076). Il se confirme également le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

50- Nombre d'années depuis la création de l'entreprise
51- Code d'industrie
52- Code de secteur
53- Montant des revenus
54- Montant des revenus imposables
55- Autres indicateurs

REVENU QUÉBEC

Revenu Québec - Formulaire pré-imprimé

REVENU QUÉBEC INCOME TAX RETURN 2022

TP-1-D-V

Use blue or black ink.

Information (see page 14 in the guide)

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

Pay close attention to the lines preceded by an arrow →

Total income

94
95
96
97
98
99
100

CPP contribution (see the guide) 96
Pensionable earnings (CPP) 97
QPP premium, RL-1 slip, box H 98
Commissions received, RL-1 slip, box M 100

QPP contribution, RL-1 slip, box B 99
Pensionable salary or wages (QPP), RL-1 slip, box G (see the guide) 98.1
Taxable benefit, RL-1 slips, boxes G-1 and L-2 102

Employment income, RL-1 slip, box A 101
Other employment income (see the guide) 107
Premiums paid to a workers' compensation plan (see the guide) 105
Parental insurance benefits, RL-1 slip, box A 106
Employment insurance benefits, RL-1 slip, box A 107
Old Age Security pension (see the guide) 111
QPP or CPP benefits, RL-2 slip, box C 114
Payments from a pension plan, an RRSP, a RRIF, a DRSP or a PRPP, RRSP or annuities 119
Retirement income transferred by your spouse (see the guide) 122
Dividends from taxable Canadian corporations (see the guide) 123
Actual amount of eligible dividends 167
Actual amount of ordinary dividends 167
Interest and other investment income 130
Rental income 132
If on December 31, 2021, you held employment outside Canada, check this box. If you held employment in Canada, outside Québec, check this box. 135
Gross income 168
Net income 136
Taxable capital gains (see the guide), Complete Schedule G. 137
Support payments received (taxable amount) 138
Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B 140
Income replacement indemnities and medical supplements 149
CRSB, CRCB or CWLB 169
Other income (see the guide) 153
Net business income (line 34 of Schedule 1) 164
Add lines 101 and 105 through 164. Total income 199

Net income

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REVENU QUÉBEC INCOME TAX RETURN 2022

TP-1-D-V

Use blue or black ink.

Information about you (see page 14 in the guide)

1 Last name
2 First name
3 Sex
4 Apartment
5 City, town or municipality
6 Social insurance number
7 Date of birth
8 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

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Universal Child Care Benefit and income from a registered disability savings plan (see the guide) 277
Add lines 275 through 278. 278
Deductions for strategic investments (see the guide) Specify: 280
Non-capital losses from other years (see line 276, point 9, and line 290 in the guide) 281
Net capital losses from other years (see line 276, point 9, and line 290 in the guide) 282
Capital gains deduction (see the guide) 283
Deduction for an Indian 284
Deductions for certain income (see the guide) 285
Miscellaneous deductions (see the guide) Specify: 286
Add lines 287 through 297. Total deductions = 298
Subtract line 298 from line 279. If the result is negative, enter 0. Taxable income = 299

Non-refundable tax credits

350
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Basic personal amount 350
Adjustment for income replacement indemnities (see the guide) 351
Subtract line 358 from line 350. 352
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B. 353
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A. 354
Amount for a severe and prolonged impairment in mental or physical functions (see the guide) 355
Add lines 359 through 376. 356
Multiply line 377 by 15%. 357
Expenses for medical services not available in your area 378
Medical expenses. Complete Schedule B. 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) 390
Tax credit for career extension (see the guide) Specify: 391
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1-ND-V. 392
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395 393
Home buyers' tax credit. Complete form TP-752-NA-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 by 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

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Income tax on taxable income. Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 400
Non-refundable tax credits (line 399) 401
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. 402
If you are completing Part 4 of form TP-766.2-V, check box 405. 403
Tax credit for contributions to authorized Québec political parties (Work Chart 414) 404
Dividend tax credit 414
Tax credits for Capital Regional et coopérative Desjardins shares, RL-26 slip, boxes B and D 415
Tax credit for a labour-sponsored fund (see the guide) 416
Add lines 414 through 424. 425
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide. 426
Credits transferred from one spouse to the other (see the guide) 427
Subtract line 431 from line 426, 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

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

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 carry-forward balances.

²Carry-forward 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: 2022-10-11 de 2

Code fiscal: RL-15 (2022-10)

1- Revenu net (ou perte nette) d'entreprise (sources canadiennes et étrangères) 2- Revenu net (ou perte nette) d'entreprise (sources étrangères) 3- Revenu net (ou perte nette) de location (sources canadiennes et étrangères) 4- Revenu net (ou perte nette) de location (sources étrangères) 5- Amortissement 6- Montant net des dividendes obtenus

7- Intérêts et autres revenus de placement (sources canadiennes) 8- Revenus de placement (sources étrangères) 9- Retenues d'accréditation 10- Gains ou pertes au capital (autres que ceux de la déduction) 11- Provisions relatives aux immobilisations dépréciées 12- Gains (ou pertes) en capital (autres que ceux de la déduction) 13- Perte à l'égard d'un placement dans une entreprise 14- Revenu brut de la déduction de pertes 15a- Frais financiers et frais d'intérêts 15b- Paiements compensatoires d'un résident de transfert de dividendes 16- Impôt du Québec retenu à la source 17- Impôt d'échange payé sur les revenus d'entreprise 18- Impôt d'échange payé sur les revenus d'entreprise 19- Dote de bienfaisance 20- Autres dotes 21a- Cédit d'impôt à l'investissement - Bénéficiaires admissibles 21b- Cédit d'impôt à l'investissement - Autres bénéficiaires

24a- Capital versé - Part de la société membre dans les biens transférables 24b- Capital versé - Part de la société membre dans l'actif net 24c- Capital versé - Part de la société membre dans les biens transférables 26- Fraction à risque 27- Perte comme membre à responsabilité limitée 28- Frais d'exploration au Canada 29- Frais d'exploration dans le Nord québécois

29- Frais de location et valeur en C.A.S. 30- Frais à l'égard de biens canadiens (autres que ceux de la déduction) 31- Frais relatifs à des ressources étrangères 32- Frais d'exploration au Québec 33- Frais d'exploration mineure de surface (autres que ceux au Québec) 34- Frais d'exploration dans le Nord québécois

35- Montants d'ajout pour les frais inscrits aux cases 20 à 23 et 32 à 34 36- 37- 38- Code d'activité

39- Code de société de personnes 40- Code d'associé 41- Code de contribution 42- Partage des affaires (autres que ceux de la société de personnes) 43- Remboursement de capital 44- Cédit d'impôt pour déduction 45- Perte admissible en capital (autres que ceux relatifs aux ressources)

Abri fiscal
Description et code de la principale activité commerciale concernant l'abri fiscal.
Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal (TP-1079-1).
Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

56- Nombre d'unités acquises au cours de l'exercice financier 57- Code antique 58- Code total des unités 59- Montant à recevoir limité 60- Montant de remboursement à risque 61- Autres réductions individuelles

Relevé officiel - Revenu Québec
Formulaire preout.

REVENU QUÉBEC TP-726.20.2-V (2022-10) 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 2022. You may be entitled to this deduction if you meet all of the following conditions:

- At the end of 2022, the amount of the limit on your exploration expenses incurred in Québec (line 52) was positive.
- You were resident in Canada throughout 2022, or you ceased to be resident in Canada in 2022 but were resident throughout 2021, or you became resident in Canada in 2022 and expect to remain resident 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 13, 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.

Complete lines 11 through 18 only if you disposed of the property in 2022.

Proceeds of disposition of the property 11

Expenses related to the disposition 12

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

Add lines 12 and 13. 14

Subtract line 14 from line 11. 15

If the result is negative, enter 0. In this case, you are not entitled to the capital gains deduction on the property. 16

Reserve deducted in 2022 with respect to the property 17

Subtract line 16 from line 15. 18

Taxable capital gain realized on a property = 18

Multiply line 17 by 1/2. Carry the result to line 26.

Complete lines 20 through 23 only if you deducted a reserve in 2021 with respect to the property.

Capital gain realized on the disposition of the property 20

Reserve deducted in 2021 with respect to the property 21

Reserve deducted in 2022 with respect to the property 22

Subtract line 21 from line 20. 23

Taxable capital gain realized on a property = 23

Multiply line 22 by 1/2. Carry the result to line 26.

Eligible taxable capital gain limit on a property (line 10) 25

Taxable capital gain realized on a property (line 18 or 23, as applicable) 26

If the result is negative, enter 0. If the result is positive, enter the amount from box 45 of your RL-15 slip, as applicable. Enter the amount from line 25 or 26, whichever is less, or the amount from box 45 of your RL-15 slip, as applicable. 27

Eligible taxable capital gain amount realized on a property = 27

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 2022. 28

3 Limit on exploration expenses incurred in Québec
Exploration expenses incurred in Québec for 1992 (box F of your RL-15 slip) 30

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

Amount from line 90 for 1992 53

Amount from line 131 for 1993 53

Amount from line 70 for 1994 through 1999 53

Add lines 53 through 53.2. 53.3

Multiply line 53.3 by 4/3. 55

Amount from line 70 for 2000. Inclusion rate for 2000 56

Amount from line 70 for 2001 through 2009 54

Amount from line 73 for 2010 through 2021 54

Add lines 54 and 54.1. 54.2

Multiply line 54.2 by 2. 57

Add lines 55 through 57. Carry the result to line 50 of this form. 58

Capital gains deductions claimed for previous years = 58

5 Capital gains deduction on resource property
Taxable capital gains realized on the disposition of resource property in 2022. This is the amount on line 18 (or the total of the amounts from line 18 if you disposed of more than one property) plus the amount from box 45 of your RL-15 slip(s). 60

Capital losses resulting from the disposition of resource property in 2022 61

Multiply line 61 by 1/2. 62

Subtract line 62 from line 60. 63

Taxable capital gains for 2022 realized on the disposition of resource property before 2022 (amount on line 23, or total of the amounts from line 23 if you disposed of more than one property) 64

Add lines 63 and 64. 65

Taxable capital gains for 2022 (line 139 of your income tax return) 66

Net capital losses from other years deducted in 2022 (line 290 of your income tax return) 67

Capital gains deduction claimed for 2022 according to form TP-726.7-V, Capital Gains Deduction on Qualified Property 68

Add lines 67 and 68. 69

Subtract line 69 from line 66. If the result is negative, enter 0. 70

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. 71

Capital gains deduction on resource property = 71

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

13CB 22 49516766



GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

80 Richmond Street West, Suite 2000, Toronto, ON M5H 2A4

1.866.694.5672 t

goodmanandcompany.com

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