



CMP 2022 RESOURCE LIMITED PARTNERSHIP
CMP 2023 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 2023 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 2023 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 2023.

This amount should be reported on line 12200, page 3 of your [2023 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 2023 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 2023.

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 2023.

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 2023 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 2023.

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 2023.

This amount should be reported in [Form T1229 – Statement of resource expenses and depletion allowance](#) for calculating the maximum CEE deduction available in 2023 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 2023 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 2024 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 2023 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 2023.

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 2023 to reduce your federal tax payable for the year, for a previous year, or for a future year.

- i) Report the amount from Box 194 on the T5013 slip to Area I & IV of Form T1229.
- ii) Report the provincial flow-through share tax credit available in the year to Area IV of Form T1229.
- iii) Calculate the eligible expenditure qualifying for an investment tax credit in Area IV of Form T1229 and enter the amount on line 67170, Part B of Form T2038.

For Ontario Residents Only

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

Box 200

Expenses qualifying for Ontario tax credit

This amount represents the renounced Canadian exploration expenses that qualify for the Ontario Focus Flow-Through Share Tax Credit for 2023. This amount should be reported on [Form T1221 – Ontario Focused Flow-Through Share Resource Expenses \(Individuals\)](#) for 2023 and subsequent years for calculating the total qualifying resources available in 2023. 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 2023. 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 2023. 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 2023. This amount should be reported on [Form T1241 – Manitoba Mineral Exploration Tax Credit](#) for calculating the Manitoba mining exploration tax credit available in 2023. 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 2023. This amount should be reported on [Form T1279 – Saskatchewan Mineral Exploration Tax Credit](#) for calculating the Saskatchewan mining exploration tax credit available in 2023. Report the amount from Box 198 on the T5013 slip on line 2, Part 1 of Form T1279.

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 2023.

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 2023.

- 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 [2023 Québec Income Tax Return](#).
 - ii) Report the amount in Box 6A of the RL-15 slip on line 166, page 2 of your 2023 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 2023. This amount should be reported on line 130, page 2 of your 2023 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 2023 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 2023 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 2023 gross income of the partnership. You are not required to report this amount in your 2023 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 2023 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 2023 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 2023 deemed limited-recourse amount of the partnership. You are not required to report this amount on your 2023 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 2023. 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).
 - iii) Report the amount from Box 62 of the Relevé 15 slip in column (F) of the Relevé 15 memo supplementary schedule.
 - iv) Calculate column (H) by adding column (A) to column (B) & subtracting columns (C), (D), (E), (F) & (G).
 - v) 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 2024 Québec Income Tax Return.
 - vii) Report the total amount in column (J) of Relevé 15 memo supplementary schedule to line 241, “Deduction for exploration and development expenses”, page 2 of your 2023 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 2023. This amount should be reported on line 250, ‘Other deductions’, page 2 of your 2023 Québec Income Tax Return. Also, enter code “09” on line 249, page 2 of your 2023 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 2023. For the RL-15 slip, calculate the total amount of 10% of Box 62 and 10% of Box 63. Report this total on line 287, page 3 of your 2023 Québec Income Tax Return. Enter the corresponding number “04”, “Additional Deduction for Québec Resources” in box 286. If you are entitled to more than one type of deduction on line 287, enter the number “80” in box 286.

Box 64

Exploration expenses incurred in Northern Québec

This amount represents your share of exploration expenses incurred in Northern Québec. Only corporations are entitled to an additional deduction with respect to exploration expenses incurred in Northern Québec.

EXHIBIT A.1: Reporting Business Income (Loss) Interest & Capital

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

Filer's name and address - Nom et adresse du déclarant
Partnership account number (15 characters)
Partner's identification number

TS
Total limited partner's business income (loss)
Total business income (loss)
Total capital gains (losses)
Capital cost allowance

Box - Case Code Amount - Montant
104
128
151

T1 2023
Income Tax and Benefit Return
Protégé B when completed

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 10130
Other employment income 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 11500
Elected split-pension amount (complete Form T1032) 11600
Universal child care benefit (UCCB) (see the RC62 slip) 11700
UCCB amount designated to a dependant 11701
Employment insurance (EI) and other benefits (box 14 of the T4E slip) 11900
El maternity and parental benefits, and provincial parental insurance plan (PIP) 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) 12100
Interest and other investment income (use Federal Worksheet) 12200
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 P102) Total 12799 Taxable amount 12800
Registered retirement savings plan (RRSP) income (from all T4RSP slips) 12900
Taxable first home savings account (FHSA) income (boxes 22 and 26 of all T4FHSA slips) 12905
Taxable FHSA income - other (boxes 24 and 28 of all T4FHSA slips) 12906
Other income (specify): 13000
Taxable scholarships, fellowships, bursaries and artists' project grants 13010
Add lines 1 to 21 13010
Self-employment income (see Guide T4002)
Business income Gross 13499 Net 13500
Professional income Gross 13699 Net 13700
Commission income Gross 13899 Net 13900
Farming income Gross 14099 Net 14100
Fishing income Gross 14299 Net 14300
Add lines 22 to 26 14300
Net self-employment income 14300
Line 21 plus line 27 14300
Workers' compensation benefits (box 10 of the T5007 slip) 14400
Social assistance payments 14500
Net federal supplements paid (box 21 of the T4A(OAS) slip) 14600
Add lines 29 to 31 (see line 25000 in Step 4) 14700
Total income 15000

T1-2023
Capital Gains (or Losses)
Schedule 3
Protégé B when completed

Calculation of taxable capital gains (or net capital loss) in 2023

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 12
Line 11 minus line 12 13
Capital gains (or losses) from T5, T5013 and T4PS information slips 14
Capital gains (or losses) from T3 information slips 15
Add lines 13 to 15 16
Capital loss from a reduction in your business investment loss 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) 19
Total capital gains (or losses): line 18 plus line 19 (if line 19 is negative: line 18 minus line 19) 20
Applicable rate x 50% 21
Line 20 multiplied by the percentage from line 21 22
2023 taxable capital gains (or net capital loss) 19900

If line 22 is negative
If the amount at line 22 is negative (loss), do not report it on line 12700 of your return. Instead, use your latest notice of assessment or reassessment to find out the amount of the loss that you can use to reduce your taxable capital gains of other years.
If you have a net capital loss in 2023 that you would like to apply against the taxable capital gains that you reported on your 2020, 2021 or 2022 return, complete Form T1A, Request for Loss Carryback.
You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

Principal residence designation
Complete this part if you disposed of a property (or properties) in 2023 that you are claiming a principal residence exemption for. Also complete Form T2091(IND), Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust), or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.
Even if you do not sell your property, you may have a deemed disposition that you must report. A deemed disposition occurs when you are considered to have disposed of property even though you did not actually sell it. For example, a deemed disposition may occur when you change how you use your principal residence, such as when you change all or part of your principal residence to a rental or business operation, or change your rental or business operation to a principal residence.
If you were not a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce or eliminate the amount of the principal residence exemption. For more information, see Income Tax Folio S1-F3-C2, Principal Residence.

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

T1-2023
Federal Worksheet
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 dividends from property (including shares) that one family member lends or transfers to another. For more information, about loans and transfers of property, go to [canada.ca/line-12000](#).
You may be able to claim a dividend tax credit for dividends you received from taxable Canadian corporations. See line 40425 of this worksheet.

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

Taxable amount of dividends (eligible and other than eligible)
Boxes 32 and 50 of all T3 slips +
Boxes 25 and 31 of all T4PS slips +
Boxes 11 and 25 of all T5 slips +
Boxes 130 and 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 x 115% 14
Applicable rate = 15
Line 14 multiplied by the percentage from line 15 = 16
Include this amount on line 12010 of your return. = 17
Line 13 plus line 16. Include this amount on line 12000 of your return. = 17

Line 12100 - Interest and other investment income
For more information, go to [canada.ca/line-12100](#).
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 2023 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 -
Line 9 minus line 10. Enter this amount on line 12100 of your return. = 10

EXHIBIT A.2: Reporting Dividend from a Partnership

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

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

Box 133: Amount - Montant
 Box 134: Amount - Montant

T1 2023
Income Tax and Benefit Return
Revenu et prestations de l'impôt

Part C - Net federal tax
 Enter the amount from line 75.
 Federal tax on split income (TOSI) (complete Form T1206) 40424 +
 Line 118 plus line 119 40400 = 119
 Amount from line 35000 121
 Federal dividend tax credit (use Federal Worksheet) 40425 +
 Minimum tax carryover (complete Form T691) 40427 +
 Add lines 121 to 123 =
 Line 120 minus line 124 (if negative, enter "0") Basic federal tax 42900 = 124
 Federal surtax on income earned outside Canada (complete Form T2203) +
 Line 125 plus line 126 = 126
 Federal foreign tax credit (complete Form T2209) 40500 = 127
 Line 127 minus line 128 = 128
 Recapture of investment tax credit (complete Form T2038(IND)) +
 Line 129 plus line 130 = 130
 Federal logging tax credit = 131
 Line 131 minus line 132 (if negative, enter "0") Federal tax 40600 = 132
 Federal political contribution tax credit (use Federal Worksheet)
 Total federal political contributions (attach receipts) 40900 (maximum \$650) 41000 -134
 Investment tax credit (complete Form T2038(IND)) 41200 + -135
 Labour-sponsored funds tax credit
 Net cost of shares of a provincially registered fund 41300 Allowable credit 41400 + -136
 Add lines 134 to 136. 41600 = 137
 Line 133 minus line 137 (if negative, enter "0") 41700 = 138
 Advanced Canada workers benefit (ACWB) (complete Schedule 6) 41500 + -139
 Special taxes 41800 + -140
 Add lines 138 to 140. Net federal tax 42000 = 141

Step 6 - Refund or balance owing
 Amount from line 42000 142
 CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) 42100 + -143
 Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) 42120 + 144
 Social benefits repayment (amount from line 23500) 42200 + 145
Provincial or territorial tax
 (complete and attach your provincial or territorial Form 428, even if the result is "0") 42800 + -146
 Add lines 142 to 146. Total payable 43500 = 147

Federal Worksheet
T1-2023

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, about loans and transfers of property, go to canada.ca/line-12000. 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. +
 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, go to canada.ca/line-12100.
 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 2023 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)

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

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

Partner's name and address - Nom et adresse du déclarant: [Redacted]

Partner code: 002, Country code: 003, Recipient type: 004

Partner's share (%): 190

Box - Case Code Amount - Montant

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

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

Statement of resource expenses and depletion allowance

Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of flow-through shares which qualify for investment tax credits (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: C

II. Current year additions

Deduct: Total reductions net of additions other than Accelerated CDE / Accelerated COGPE
 CDE / COGPE claimed in 2017 (Note 2)
 Current year reduction [Insert Subtotal (3)]

Total reductions: D

Add: Total current year additions [Insert Subtotal (2)]
 Deduct Accelerated CDE / Accelerated COGPE [Insert Subtotal C]
 Additions other than Accelerated CDE

Subtotal: E

Total current year reductions less Subtotal E (if negative, enter Zero) [D - E] F

Total Deduct

Balance: [C - F] G

Rate: 15% 5%

Maximum Accelerated Investment Incentive available: G x Rate (4)

Accelerated Investment Incentive claimed (Note 3): H

Total Balan (if the year): A - B - H

Notes:
 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 1

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 "Expenditures 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(IND))

METC	CMETC
-	-
=	=

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 (23) Page 2 of 2

Canada Revenue Agency / Agence du revenu du Canada **T1 2023**
Income Tax and Benefit Return **Protected B when completed**

If this return is for a deceased person, enter their information on this page. For more information, see Guide T4011, Preparing Returns for Deceased Persons.

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.

Step 3 - Net income **Protected B when completed**

Enter the amount from line 33 of the previous page: 34

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 | 35

RRSP deduction (see Schedule 7 and attach receipts) | 20800 + | 36

FHSA deduction (see Schedule 15 and attach receipts) | 20805 + | 37

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

Deduction for elected split-pension amount (complete Form T1032) | 21000 + | 38

Annual union, professional or like dues (receipts and box 44 of all T4 slips) | 21200 + | 39

Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips) | 21300 + | 40

Child care expenses (complete Form T778) | 21400 + | 41

Disability supports deduction (complete Form T929) | 21500 + | 42

Business investment loss (see Guide T4037)

Gross | 21699 | Allowable deduction | 21700 + | 43

Moving expenses (complete Form T1-M) | 21900 + | 44

Support payments made (see Guide P102)

Total | 21999 | Allowable deduction | 22000 + | 45

Carrying charges, interest expenses and other expenses (use Federal Worksheet) | 22100 + | 46

Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) | 22200 + | 47

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$631.00) | 22215 + | 48

Exploration and development expenses (complete Form T1229) | 22400 + | 49

Other employment expenses (see Guide T4044) | 22900 + | 50

Clergy residence deduction (complete Form T1223) | 23100 + | 51

Other deductions (specify): | 23200 + | 52

Add lines 35 to 52 | 23300 = | 53

Line 34 minus line 53 (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 11900 and the amount on line 23400 is more than \$76,875
- You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14600 and the amount on line 23400 is more than \$96,912

If not, enter "0" on line 23500.

Line 54 minus line 55 (if negative, enter "0") | 23500 - | 55

(If this amount is negative, you may have a non-capital loss. See Form T1A.) **Net income** | 23800 = | 56

5006-R-E (23) Page 4 of 8

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

Canada Revenue Agency / Agence du revenu du Canada

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

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

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

Partner's identification number / Numéro d'identification de l'associé: **194**

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

Box - Case Code Amount - Montant

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

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 189 of your T5013 slips): **67135** = 3

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

Total current-year refundable credits (add amounts 1 to 4): **67120 + 67130 + 67135 + 67140 = 208,385**

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: **67470** × 0.15 = B*

Apprenticeship job creation tax credit (AJCTC)

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: **67480** × 0.10 = C

Total current-year non-refundable tax credits (add amounts B and C): **67470 × 0.15 + 67480 × 0.10 = 17,115 + 6,748 = 23,863**

Canada Revenue Agency / Agence du revenu du Canada

Statement of resource expenses and depletion allowance

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

Identification number (*)	Canadian exploration expense (CEE)		Canadian development expense (CDE)		Expenses qualifying for an ITC Mineral exploration tax credit (METC) / Critical mineral exploration tax credit (CMETC)
	Renunciation	Assistance	Renunciation	Assistance	
Total					

II. Canadian resource expenditure pools

Regular Deduction

	CCEE	CCDE	CCOGPE
Balance at the beginning of the year			
Total current year renunciation from Area I			
Other resource expenses (T5013 slips: boxes 173 to 175 and 206)			
Other (specify)			
Total current year addition			
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 176 to 181)			
Other (specify)			
Total current year deduction			
Balance available	[1] + [2] - [3] A		
Maximum deduction rate	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:

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

Deduct:

	CDE	COGPE
Total reductions net of addition 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		
Subtotal		
Total current year reductions less Subtotal E (if negative, enter Zero)		
Balance	[C - F]	
Rate		× 5%
Maximum Accelerated Investment Incentive available	G × Rate (4)	× 5%
Accelerated Investment Incentive claimed (Note 3)		
Balance at the end of the year	A - B - H	

III. Exploration and development expenses (see line 22400 in the General Income Tax and Benefit Guide)

IV. Expenditures qualifying for an investment tax credit (see line 41200 in the General Income Tax and Benefit Guide)

	METC	CMETC
Expenditures qualifying for an investment tax credit from Area I		
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 T2308(IN/D))		

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 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							

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 2023

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 or 243 (or both). 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 2023

Enter the unused Manitoba mineral exploration tax credit amount from your 2022 notice of assessment or reassessment. _____ 1

Enter the total of all eligible amounts from boxes 144 and 154 of your T101 slips and from boxes 199 and 243 of your T5013 slips. _____ 2

Tax credit rate \times 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 2023 (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 2022, 2021, or 2020 return(s), send an adjustment request to the Canada Revenue Agency.

Note: Wait until you receive your 2023 notice of assessment before making an adjustment request to your 2022, 2021, or 2020 return(s).

Certification

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

Signature _____ Date _____

See the privacy notice on your return.


T1241 E (23) (Ce formulaire est disponible en français.) Page 1 of 1 

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

TS

Partner code / Code de l'associé: 002

Country code / Code du pays: 003

Recipient type / Centre de bénéficiaire: 004

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

006: 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

010: Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire

020: Total business income (loss) / Total du revenu (de la perte) d'entreprise

030: Total capital gains (losses) / Total des gains (pertes) en capital

040: Capital cost allowance / Déduction pour amortissement

198

Box - Case Code Amount - Montant

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

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

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

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

Saskatchewan

Saskatchewan Mineral Exploration Tax Credit Protected B when completed 2023

Complete this form to calculate your Saskatchewan 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 143 or 153 (or both), or a Form T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 198 or 242 (or both).

The credits you earned in the year are used to reduce your Saskatchewan tax payable for that year. Any unused amounts can be carried forward for 10 years or carried back for 3 years.

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

Part 1 – Saskatchewan mineral exploration tax credit for 2023

Enter the unused Saskatchewan mineral exploration tax credit amount from your 2022 notice of assessment or reassessment. _____ 1

Enter the total of all eligible amounts from boxes 143 and 153 of your T101 slips and from boxes 198 and 242 of your T5013 slips. _____ 2

Tax credit rate \times 30% _____ 3

Line 2 multiplied by the percentage from line 3 **Current year credit available** 63600 = _____ 4

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

Enter the amount from line 77 of Form SK428, Saskatchewan Tax. (If you have to pay tax to more than one jurisdiction, enter the amount from line 40 of Form SK428MJ 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)
Enter this amount on line 78 of your Form SK428 or line 41 of your Form SK428MJ in Part 4 of your Form T2203, whichever applies. **Current year claim** _____ 7

Part 2 – Unused credit available

Complete this part if the amount of your **current-year claim** (line 7) is **less than the total credit available** (line 5).

Amount from line 5 _____ 8

Amount from line 7 _____ 9

Line 8 minus line 9 **Total unused credit available** = _____ 10

Carryback to previous years

Enter on line 11 any part of the amount from line 10 that you want to carry back to 2022 to reduce your Saskatchewan tax. Enter on line 12 any amount that you want to carry back to 2021 and, on line 13, any amount that you want to carry back to 2020.

Enter the amount you want to carry back to **2022** 63601 _____ 11

Enter the amount you want to carry back to **2021** 63602 _____ 12

Enter the amount you want to carry back to **2020** 63603 _____ 13

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.

T1279 E (Ce formulaire est disponible en français.) Page 1 of 1 Canada

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

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

RL-15 (2023-10) 1 de 2

Date de clôture de l'exercice financier: 2023

Nom de l'identification de l'abrit fiscal: 28 9 30 43 27 3 34

1- Revenu net (ou perte nette) d'entreprise (autres catégories et déductions) 2- Revenu net (ou perte nette) d'entreprise (autres catégories et déductions) 3- Revenu net (ou perte nette) d'entreprise (autres catégories et déductions) 4- Revenu net (ou perte nette) d'entreprise (autres catégories et déductions) 5- Revenu net (ou perte nette) d'entreprise (autres catégories et déductions) 6- Montant net des dividendes déductibles

7- Intérêt et autres revenus de placement de nature étrangère 8- Revenu de placement de nature étrangère 9- Rémunération de spécialiste 10- Gains (ou pertes) en capital déductibles 11- Prépensions relatives aux rentes déductibles 12- Gains (ou pertes) en capital déductibles 13- Gains (ou pertes) en capital déductibles 14- Gains (ou pertes) en capital déductibles 15- Prépensions relatives aux rentes déductibles 16- Montant net des dividendes déductibles

17- Intérêt d'origine étrangère 18- Intérêt d'origine étrangère 19- Dividendes déductibles 20- Autres dividendes 21- Gains (ou pertes) en capital déductibles 22- Gains (ou pertes) en capital déductibles 23- Prépensions relatives aux rentes déductibles 24- Capital versé - Part de la société membre dans l'actif total 25- Capital versé - Part de la société membre dans l'actif total 26- Prépensions relatives aux rentes déductibles 27- Prépensions relatives aux rentes déductibles 28- Prépensions relatives aux rentes déductibles 29- Prépensions relatives aux rentes déductibles 30- Prépensions relatives aux rentes déductibles 31- Prépensions relatives aux rentes déductibles 32- Prépensions relatives aux rentes déductibles 33- Prépensions relatives aux rentes déductibles 34- Prépensions relatives aux rentes déductibles 35- Prépensions relatives aux rentes déductibles 36- Prépensions relatives aux rentes déductibles 37- Prépensions relatives aux rentes déductibles 38- Prépensions relatives aux rentes déductibles 39- Prépensions relatives aux rentes déductibles 40- Prépensions relatives aux rentes déductibles 41- Prépensions relatives aux rentes déductibles 42- Prépensions relatives aux rentes déductibles 43- Prépensions relatives aux rentes déductibles 44- Prépensions relatives aux rentes déductibles 45- Prépensions relatives aux rentes déductibles

Abri fiscal
Description de code de la principale activité commerciale concernant l'abri fiscal: 28 9 30 43 27 3 34
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-1079-0)**.
Il se confirme également le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

1- Montant de l'actif déductible au cours de l'exercice financier 2- Montant de l'actif déductible au cours de l'exercice financier 3- Montant de l'actif déductible au cours de l'exercice financier 4- Montant de l'actif déductible au cours de l'exercice financier 5- Montant de l'actif déductible au cours de l'exercice financier 6- Montant de l'actif déductible au cours de l'exercice financier 7- Montant de l'actif déductible au cours de l'exercice financier 8- Montant de l'actif déductible au cours de l'exercice financier 9- Montant de l'actif déductible au cours de l'exercice financier 10- Montant de l'actif déductible au cours de l'exercice financier 11- Montant de l'actif déductible au cours de l'exercice financier 12- Montant de l'actif déductible au cours de l'exercice financier 13- Montant de l'actif déductible au cours de l'exercice financier 14- Montant de l'actif déductible au cours de l'exercice financier 15- Montant de l'actif déductible au cours de l'exercice financier 16- Montant de l'actif déductible au cours de l'exercice financier 17- Montant de l'actif déductible au cours de l'exercice financier 18- Montant de l'actif déductible au cours de l'exercice financier 19- Montant de l'actif déductible au cours de l'exercice financier 20- Montant de l'actif déductible au cours de l'exercice financier 21- Montant de l'actif déductible au cours de l'exercice financier 22- Montant de l'actif déductible au cours de l'exercice financier 23- Montant de l'actif déductible au cours de l'exercice financier 24- Montant de l'actif déductible au cours de l'exercice financier 25- Montant de l'actif déductible au cours de l'exercice financier 26- Montant de l'actif déductible au cours de l'exercice financier 27- Montant de l'actif déductible au cours de l'exercice financier 28- Montant de l'actif déductible au cours de l'exercice financier 29- Montant de l'actif déductible au cours de l'exercice financier 30- Montant de l'actif déductible au cours de l'exercice financier 31- Montant de l'actif déductible au cours de l'exercice financier 32- Montant de l'actif déductible au cours de l'exercice financier 33- Montant de l'actif déductible au cours de l'exercice financier 34- Montant de l'actif déductible au cours de l'exercice financier 35- Montant de l'actif déductible au cours de l'exercice financier 36- Montant de l'actif déductible au cours de l'exercice financier 37- Montant de l'actif déductible au cours de l'exercice financier 38- Montant de l'actif déductible au cours de l'exercice financier 39- Montant de l'actif déductible au cours de l'exercice financier 40- Montant de l'actif déductible au cours de l'exercice financier 41- Montant de l'actif déductible au cours de l'exercice financier 42- Montant de l'actif déductible au cours de l'exercice financier 43- Montant de l'actif déductible au cours de l'exercice financier 44- Montant de l'actif déductible au cours de l'exercice financier 45- Montant de l'actif déductible au cours de l'exercice financier

RELEVÉ 15
Relevé officiel - Revenu Québec
Formulaire joint

REVENU QUÉBEC TP-1 D-V (2023-12) 1 of 4

Pay close attention to the lines preceded by an arrow →

Total income

94 95

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

Employment income, RL-1 slip, box A
Correction of employment income, if you received an RL-22 slip (Work Chart 105)
Other employment income (see the guide)

101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000

1302 ZZ 73514850

REVENU QUÉBEC TP-1 D-L-V (2023-12) SCHEDULE L

Business Income

Net business income

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

Business other than the types listed below	Gross income	Net income
Farming	12	22
Fishing	13	23
Profession	14	24
Work remunerated on a commission basis	15	25
Work remunerated on a commission basis	16	26
Income from a partnership allocated to a retiring partner or end-of-caree allowance received by a physician who did not practise medicine in the year the allowance was received	27	27
Income from a partnership of which you were a specified member	28	28
Commissions you received from a business in the years following the end of its operations	29	29
Carry the result to line 164 of your return.	30	34
Insurable earnings (QPP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (line 8 of form LM-53-V)	40	

131 L ZZ 73517649

REVENU QUÉBEC TP-1 D-G-V (2023-12) SCHEDULE G

Capital Gains

You must complete this schedule from a reserve claimed in 2022. If you need more space, attach of property to the corresponding Capital Gains and mutual fund units.

A Capital gains and mutual fund units

Amount from line 30
Amount of your 2022 reserve for property disposed of in 2023 (see line 302 in the guide)
Subtract line 32 from line 30.
Amount of your 2022 reserve
Amount of your 2022 reserve for property disposed of before 2023
Subtract line 38 from line 36.
Add lines 34 and 40.
Carry the result (whether positive or negative) to line 88.

B Resource property

Name of corporation
Number of shares, if applicable
Acquisition date (YY MM)

A - Proceeds of disposition
B - Adjusted cost base
C - Expenses relating to the disposition
Subtract lines B and C from line A.
Gain (or loss)
Capital gains (or losses) from resource property, RL-15 slip, box F2 (except gains or losses on line 22)
Capital gains (or losses) from a partnership, if they are not included on line 47
Add lines 46 through 48.
Carry the result (whether positive or negative) to line 88.

C Qualified farm or fishing property and qualified small business corporation shares
(except shares of a public corporation covered in parts A and B and qualified covered on line 234 of your return)

Check the boxes corresponding to the property you disposed of: Farm or fishing property 51 Small business corporation shares 53

If you disposed of eligible shares in a corporation as part of the transfer of a family business, check box 55.
If you checked box 55, enter the amount you are designating as a deemed capital gain (line 110 of form TP-517.5-V): 55.1

Description
Number of shares, if applicable
Acquisition date (YY MM)

A - Proceeds of disposition
B - Adjusted cost base
C - Expenses relating to the disposition
Subtract lines B and C from line A.
Gain (or loss)
If applicable, add the amount from line 105 of form TP-517.5-V-V.
Capital gains (or losses), RL-15 slip, box F2, RL-16 slip, box F2, RL-25 slip, box C
Capital gains (or losses) from a partnership, if they are not included on line 56
Add lines 54 through 58.
Capital gains (or losses) before reserves
Amount of your 2022 reserve for property disposed of in 2023 (including the amount on line 106 of form TP-517.5-V, if applicable)
Subtract line 63 from line 60.
Amount of your 2022 reserve for property disposed of after December 31, 2013 (lines 63 and 77 of Schedule G for 2022)
Date the property was disposed of (YYYY MM DD) 75
Amount of your 2022 reserve for the property covered on line 74
Subtract line 77 from line 74.
Add lines 65 and 80.
Carry the result (whether positive or negative) to line 88.

D Taxable capital gains (or net capital loss)

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

1262 ZZ 73507150

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

RL-15 (2023-10) 1 de 2

1- Revenu net (ou perte nette) d'entreprise (business operations) 2- Revenu net (ou perte nette) d'entreprise (business operations) 3- Revenu net (ou perte nette) d'entreprise (business operations) 4- Revenu net (ou perte nette) d'entreprise (business operations) 5- Dividendes 6- Montant net des dividendes admissibles

7- Intérêt et autres revenus de placement de source étrangère 8- Revenu de placement de source étrangère 9- Revenu de placement de source étrangère 10- Revenu de placement de source étrangère 11- Provisions relatives aux immobilisations dépréciées 12- Revenu de placement de source étrangère 13- Revenu de placement de source étrangère 14- Revenu de placement de source étrangère 15- Revenu de placement de source étrangère 16- Revenu de placement de source étrangère

17- Revenu de placement de source étrangère 18- Revenu de placement de source étrangère 19- Revenu de placement de source étrangère 20- Revenu de placement de source étrangère 21- Revenu de placement de source étrangère 22- Revenu de placement de source étrangère 23- Revenu de placement de source étrangère 24- Revenu de placement de source étrangère 25- Revenu de placement de source étrangère 26- Revenu de placement de source étrangère 27- Revenu de placement de source étrangère 28- Revenu de placement de source étrangère 29- Revenu de placement de source étrangère 30- Revenu de placement de source étrangère 31- Revenu de placement de source étrangère 32- Revenu de placement de source étrangère 33- Revenu de placement de source étrangère 34- Revenu de placement de source étrangère 35- Revenu de placement de source étrangère 36- Revenu de placement de source étrangère 37- Revenu de placement de source étrangère 38- Revenu de placement de source étrangère 39- Revenu de placement de source étrangère 40- Revenu de placement de source étrangère 41- Revenu de placement de source étrangère 42- Revenu de placement de source étrangère 43- Revenu de placement de source étrangère 44- Revenu de placement de source étrangère 45- Revenu de placement de source étrangère

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-1070).
Il se confirme également le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

REVENU QUÉBEC
INCOME TAX RETURN
2023

TP-1-D-V (2023-12) 1 of 4

Pay close attention to the lines preceded by an arrow →

Total income
If you held employment outside Canada, check this box 94
If you held employment in Canada, outside Québec, check this box 95

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

Employment income, RL-1 slip, box A 101
Other employment income (see the guide) 105
Parental insurance benefits, RL-2 slip, box A 110
Employment insurance benefits, RL-2 slip, box A 111
QPP or CPP benefits, RL-2 slip, box C 112
Retirement income transferred by your spouse (see the guide) 113
Dividends from taxable Canadian corporations Actual amount of eligible dividends 164 Taxable amount 167
Interest and other investment income 168
Rental income Attach form TP-128-V or your financial statements. Gross income 169 Net income 196
Taxable capital gains (see the guide). Complete Schedule G. 197
Support payments received (taxable amount) 198
Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B 199
Income replacement indemnities and net fiscal supplements Specify: 149 201
Other income CRSS, CRCB or CWLB 169 Specify: 153 154
Net business income (line 34 of Schedule I) 164
Add lines 101 and 105 through 164. Total income 199

Net income
Deduction for workers (see the guide) 201
Registered pension plan (RPP) deduction, RL-1 slip, box D 207
Employment expenses and deductions Specify: 206 214
RSP or RRSP/VRSP deduction HBP or LLP 212 214
FHSA deduction 215
Support payments made (deductible amount). See the guide. Recipient's social insurance number 224 225
Moving expenses. Complete form TP-348-V 228
Carrying charges and interest expenses (see lines 231 and 260 in the guide) 231
Business investment loss. Complete form TP-233.1-A. Allowable loss 234
Deduction for residents of designated remote areas. Complete form TP-350.1-V 236
Deduction for exploration and development expenses 241
Deduction for retirement income transferred to your spouse (see the guide) 245
Deduction for a repayment of amounts overpaid to you (see the guide) 248
Deduction for QPP and CPP contributions and QPP premiums Specify: 248 255
Other deductions (see the guide) 255
Carry-over of the adjustment of investment expenses (see the guide) 254
Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions 256
Subtract line 254 from line 199. Net income 275
Adjustment of investment expenses (see the guide). Complete Schedule N. 260
Add lines 256 and 260. If the result is negative, enter 0. Carry the result to page 3. Net income 275

REVENU QUÉBEC
INCOME TAX RETURN
2023

TP-1-D-V (2023-12) 1 of 4

Use blue or black ink.

Information about you
(see page 14 in the guide)

Last name 31
First name 32
Sex 1 male 2 female 34
Street number 7
City, town or municipality 8
Telephone (for texts) 10
Email address 10.1
Social insurance number 41

Taxable income
Amount from line 275 275
Adjustment of deductions (see the guide) Specify: 277 276
Universal Child Care Benefit and income from a registered disability savings plan (see the guide) 278 279
Deductions for strategic investments (see the guide) Specify: 286 287
Non-capital losses from other years 289
Net capital losses from other years (see line 276, point 9, and line 290 in the guide) 290
Capital gains deduction (see the guide) 291
Deduction for income situated on a reserve 293
Deductions for certain income (see the guide) 295
Miscellaneous deductions (see the guide) Specify: 297 298
Subtract line 298 from line 279. If the result is negative, enter 0. Total deductions 298
Taxable income 299

Non-refundable tax credits
Basic personal amount 350
Adjustment for income replacement indemnities (see the guide) 358
Subtract line 358 from line 350. 359
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B 361
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A 367
Amount for a severe and prolonged impairment in mental or physical functions (see the guide) 376
Add lines 359 through 376. 377
Multiply line 377 by 14%. 377.1
Expenses for medical services not available in your area. Complete form TP-752.0.13.1-V 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) Specify: 390 390
Tax credit for career extension (see the guide) 391
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1.ND-0 392
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395 395
Home buyers' tax credit. Complete form TP-752.HA-V. 396
Tax credit for unions, 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) 398.1
Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1. Non-refundable tax credits 399

Income tax and contributions
Income tax on taxable income 403
Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 403
Non-refundable tax credits (line 399) 404
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 405. 404
Dividend tax credit 414
Tax credit for the acquisition of capital regional or co-opératif Desjardins shares, RL-26 slip, box B 422
Tax credit for a labour-sponsored fund (see the guide) 424
Add lines 414 through 424. 425
Subtract line 425 from line 401. If the result is negative, see line 431 in the guide. 430
Credits transferred from one spouse to the other (see the guide) 431
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is negative, enter 0. Carry the result to page 4. 432

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

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

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

RL-15 (2023-10) 1 de 2

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

RL-15 (2023-10) 2 de 2

Actions accréditives

60- Frais d'exploration au Canada 61- Frais de mise en valeur au Canada 62- Frais d'exploration au Québec 63- Frais d'exploration minière de surface 64- Frais d'exploration d'origine pétrolière ou gazière au Québec 65- Frais d'exploration d'origine pétrolière ou gazière au Québec

66- Montants payés pour les frais inscrits aux cases 60 à 64 67- Montants payés pour les frais inscrits aux cases 65 et 66

Crédit d'impôt

70- Code de crédit 71- Montant admissible 72- Code du régime ou régime 73- Code de frais 74- Pourcentage de contribution pour le crédit d'impôt

75- Date d'acquisition du bien 76- Date d'abandon du bien

77- A A A A M M J J A A A A M M J J

Abri fiscal

1- Revenu net 2- Revenu net 3- Revenu net 4- Revenu net 5- Revenu net 6- Revenu net 7- Revenu net 8- Revenu net 9- Revenu net 10- Revenu net 11- Revenu net 12- Revenu net 13- Revenu net 14- Revenu net 15- Revenu net 16- Revenu net 17- Revenu net 18- Revenu net 19- Revenu net 20- Revenu net 21- Revenu net 22- Revenu net 23- Revenu net 24- Revenu net 25- Revenu net 26- Revenu net 27- Revenu net 28- Revenu net 29- Revenu net 30- Revenu net 31- Revenu net 32- Revenu net 33- Revenu net 34- Revenu net 35- Revenu net 36- Revenu net 37- Revenu net 38- Revenu net 39- Revenu net 40- Revenu net 41- Revenu net 42- Revenu net 43- Revenu net 44- Revenu net 45- Revenu net 46- Revenu net 47- Revenu net 48- Revenu net 49- Revenu net 50- Revenu net

REVENU QUÉBEC

INCOME TAX RETURN

TP-1-D-V (2023-12) 1 of 4

2023

TP-1-D-V (2023-12) 2 of 4

Total income

94 95

96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000

EXHIBIT K: Relevé 15 MEMO SUPPLEMENTARY

Summary of Canadian Exploration Expenses and Canadian Development 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	Quebec Exploration Expenses					Other
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K
Cumulative CEE									100%		
Cumulative COE									30%		
Total											

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

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

RL-15 (2023-10) 1 de 2

Année Code du relevé N° du dernier relevé transmis

Date de clôture de l'exercice financier 20

Numéro d'identification

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

RL-15 (2023-10) 2 de 2

Actions accréditées

60- Frais d'exploration au Canada 61- Frais de mise en valeur au Canada 62- Frais d'exploration au Québec 63- Frais d'exploration de surface pétrolière ou gazière au Québec 64- Frais d'exploration dans le Nord québécois 65- Frais d'émission d'actions au de 1985

66- Montants d'aide pour les frais inscrits aux cases 60 à 64 67- 68- 69- 70- 71- Montant admissible 72- Code de région ou de MFC 73- Code de base 74- Pourcentage de contribution pour le crédit d'impôt

Crédit d'impôt

75- Date d'acquisition du bien 76- Date d'utilisation du bien

AAAAAMMJJ AAAAMMJJ

Rangements complémentaires

Voyez les explications relatives aux cases dans le document RL-15-EX.

Nom et adresse de la société de personnes

Numéro, rue, appartement, case postale

Ville, village ou municipalité

Province Code postal

Numéro d'identification de la société de personnes S P

REVENU QUÉBEC **INCOME TAX RETURN** 2023

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TP-1-D-V (2023-12) 2 of 4

Total income

If you held employment outside Canada, check this box 94

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

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

Employment income, RL-1 slip, box A

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

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

Premiums paid to a wage loss replacement plan 165

Parental insurance benefits, RL-5 slip, box A

Employment Insurance benefits, T4E slip

Old Age Security pension (see the guide)

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

Payments from a pension plan, an RRSPP, a RRIF, a DRSP or a PRPP/VRSP, or annuities

Retirement income transferred by your spouse (see the guide)

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

Dividends from taxable Canadian corporations Actual amount of ordinary dividends 167 Taxable amount 159

Interest and other investment income

Rental income

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

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

Support payments received (taxable amount)

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

Income replacement indemnities and net federal supplements Specify: 149

Other income (see the guide) CFSB, CRCB or CWLB 169 Specify: 153

Net business income (line 34 of Schedule L)

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

Net income

Deduction for workers (see the guide) 201

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

Employment expenses and deduction Specify: 206 + 207

RRSP or PRPP/VRSP deduction HBP or LLP 212 + 214

FHSA deduction + 215

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

Recipient's social insurance number 222 + 225

Moving expenses. Complete form TP-348-V. + 228

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

Business investment loss. Complete form TP-232.1-V. Total losses 233 Allowable loss + 234

Deduction for residents of designated remote areas. Complete form TP-350.1-V. + 236

Deduction for exploration and development expenses + 241

Deduction for retirement income transferred to your spouse on December 31. Complete Schedule L + 245

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

Deduction for QPP and CPP contributions and QPIP premiums Specify: 248.1 + 249

Other deductions (see the guide) Specify: 249 + 250

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

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

Subtract line 254 from line 199. + 256

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

Add lines 256 and 260. **Net income = 275**

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

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EXHIBIT K: Relevé 15 Memo Supplementary

Summary of Canadian Exploration Expenses

NAME: _____

SIN: _____

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

¹See prior year tax return for 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: Code du relevé: N° du dernier relevé taxé: RL-15 (2023-10) 1 de 2

Date de clôture de l'exercice financier: 2 0

1- Revenu net (ou perte nette) d'entreprise (sources canadienne et étrangère) 2- Revenu net (ou perte nette) d'entreprise de source étrangère 3- Revenu net (ou perte nette) de location (sources canadienne et étrangère) 4- Revenu net (ou perte nette) de location de source étrangère 5- Avoir/avoir 6- Montant net des dividendes obtenus 7- Intérêts et autres revenus de placement de source canadienne 8- Revenus de placement de source étrangère 9- Rémunération de copropriété 10- Gains (ou pertes) en capital capital au calcul de la déduction 11- Prorogations relatives aux amortissements déduits 12- Gains (ou pertes) en capital ne servant qu'à calculer la déduction 13- Perte à l'égard d'un placement dans une entreprise 14- Revenu (ou la perte) de la société de personnes 15a- Frais financiers et frais d'intérêts 15b- Paiements compensatoires d'un déplacement de transfert de dividendes 16- Impôt du Québec versé à la source 17- Impôt d'échange payé sur les revenus non liés d'une entreprise 18- Revenu d'échange payé sur les revenus d'entreprise 19- Dons de bienfaisance 20- Autres dons 21a- Oubli d'impôt à l'investissement - Bénéficiaires admissibles 21b- Oubli d'impôt à l'investissement - Autres biens 24a- Capital versé - Part de la société membre dans les biens admissibles 24b- Capital versé - Part de la société membre dans l'actif total 26- Fraction à réputer 27- Perte comme membre à responsabilité limitée 28- Frais d'exploration au Canada 29- Frais de mise en valeur au Canada 30- Frais à l'égard de biens canadiens relatifs au pétrole et au gaz 31- Frais relatifs à des ressources érogées 32- Frais d'exploration au Québec 33- Frais d'emploi, minère de carburant, pétroliers ou autres au Québec 34- Frais d'exploration dans le nord québécois 35- Montants d'acompte pour les frais inscrits aux cases 20 à 23 et 24 à 34 36- Prorogation de participation dans les revenus (ou les pertes) 37- Nombre d'unités détenues par l'associé 38- Code d'actuel 39- Code de société de personnes 40- Code d'associé 41- Code de déductible 42- Paiement des affaires faites au Québec par la société de personnes 43- Remboursement de capital 44- Code d'impôt pour dividendes 45- Perte admissible en capital imposable sur biens 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) si il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

50- Nombre d'unités acquises au cours de l'exercice financier 51- Code entente 52- Code total des unités 53- Montant à recourir limité 54- Montant de remboursement à réputer 55- Autres réductions indiquées

Relevé officiel - Revenu Québec
Formulaire provisoire

REVENU QUÉBEC TP-726.20.2-V (2023-10) 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 2023. You may be entitled to this deduction if you meet all of the following conditions:

- At the end of 2023, the amount of the limit on your exploration expenses incurred in Québec (line 52) was positive.
- You were resident in Canada throughout 2023, or you ceased to be resident in Canada in 2023 and you were resident throughout 2022, 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 under 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 2023.

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 2023 with respect to the property 17

Subtract line 16 from line 15. 18

Multiply line 17 by 1/2. Carry the result to line 26. Taxable capital gain realized on a property = 18

Complete lines 20 through 23 only if you deducted a reserve in 2022 with respect to the property.

Capital gain realized on the disposition of the property 20

Reserve deducted in 2022 with respect to the property 21

Reserve deducted in 2023 with respect to the property 22

Subtract line 21 from line 20. 23

Multiply line 22 by 1/2. Carry the result to line 26. Taxable capital gain realized on a property = 23

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

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

If the result is negative, enter 0. Enter the amount from box 45 of your RL-15 slip, as applicable. 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 lines 27 of every form TP-726.20.2-V completed for 2023. Eligible taxable capital gains amount realized on all property 28

3 Limit on exploration expenses incurred in Québec
Exploration expenses incurred in Québec for 1992 (Box F of your RL-15 slip) 29

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 + 53.1

Amount from line 70 for 1994 through 1999 + 53.2

Add lines 53 through 53.2. 53.3

Multiply line 53.3 by 4/3. 54

Amount from line 70 for 2000 Inclusion rate for 2000 = 55

Amount from line 70 for 2001 through 2009 56

Amount from line 75 for 2010 through 2022 + 54.1

Total + 54.2

Add lines 54 and 54.1. 54.3

If 54.3 is greater than 55, enter 55. 57

Multiply line 54.3 by 2. 58

Add lines 55 through 57. Carry the result to line 50 of this form. Capital gains deductions claimed for previous years = 58

5 Capital gains deduction on resource property
Taxable capital gains realized on the disposition of resource property in 2023. 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 2023³ 61

Multiply line 61 by 1/2. 62

Subtract line 62 from line 60. 63

Taxable capital gains for 2023 realized on the disposition of resource property before 2023 (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 2023 (line 139 of your income tax return) 66

Net capital losses from other years deducted in 2023 (line 290 of your income tax return) 67

Capital gains deduction claimed for 2023 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. Capital gains deduction on resource property 75

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

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