

2023 TAX FILING GUIDE

TAX DEDUCTIONS AND CREDITS FOR
FLOW-THROUGH SHARES



Dear Limited Partners,

The information contained in this guide is for information purposes only and is not intended to substitute for professional tax advice. We urge our limited partners to consult with a tax advisor to determine the optimal use of their federal/provincial deductions/credits, as well as the impact, if any, on their potential liability for alternative minimum tax.

If, after reading this guide, individuals have difficulty completing their individual income tax return or claiming any deductions/credits to which they may be entitled, they should consult their tax advisor.

This guide is relevant to individual taxpayers only; corporations or trusts requiring assistance, must consult with their tax advisor.

T5013 and Relevé 15 (RL-15) tax forms are typically mailed to limited partners, or available on the [Client Portal](#) on or before March 31 in the year following the year of investment.

If you are missing any tax forms that make up your T1 2023, please contact your local tax office or visit the Canada Revenue Agency (CRA) website at www.canada.ca/en/revenue-agency.html.

If you are missing any tax forms that make up your TP-1.D 2023 in Québec, please contact your local Revenu Québec tax office or visit their website at www.revenu.gouv.qc.ca.

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Frequently Asked Questions about Flow-Through Funds

1. What is the difference between Limited Partnership (LP) Units vs. Flow-Through Shares?

Limited partnership units represent a portion of a diversified portfolio of flow-through shares.

2. What type of companies can issue flow-through shares?

Companies actively engaged in oil & gas and mining exploration or development and certain alternative energy projects are qualified to issue flow-through shares.

3. Why buy a portfolio of flow-through shares?

Buying a professionally managed portfolio of flow-through shares, rather than shares in a few individual companies, reduces risk through diversification. Also, the partnership may have access to flow-through share offerings that are not available to the general public.

4. How is the Canadian Exploration Expense (CEE) passed through to LP Unit holders?

The management team purchases shares of targeted resource companies. The funds from flow-through shares are used by resource-based companies to explore new deposits and develop existing properties towards production.

The invested resource-based company determines which of their expenses qualifies as CEE. CEE can vary by company. These tax deductions are renounced by the resource company and flow-through to the Limited Partnership. Investors, who are the limited partners, receive the applicable income tax deductions associated with flow-through shares on their T5013 tax form and Relevé 15 (for Québec individuals only). The unused portion of tax deductions associated with flow-through shares at the end of the year of any given year can be carried forward indefinitely.

5. How does the investment tax credit occur?

The non-refundable investment tax credit is mainly composed of the tax credit for mining exploration (METC) and the tax credit for the exploration of critical minerals (CMETC). The METC was renewed for the year 2023 by the federal government as an incentive for investment in the exploration of mineral resources. See box 194 of your T5013 slip for the amount of eligible expenses for METC purposes. The METC for the year generally corresponds to 15% of the total eligible expenses for the year. Admissible expenses for this tax credit are more restrictive than admissible expenses for renounced CEE from regular flow-through shares.

As for the CMETC, it was introduced in 2022 by the federal government as an investment incentive for the exploration of critical minerals. See box 239 of your T5013 slip for the amount of expenses eligible for the purposes of the CMETC. The CMETC for the year generally corresponds to 30% of the total eligible expenses for the year. Admissible expenses for this tax credit are more restrictive than admissible expenses for renounced CEE from regular flow-through shares.

Unused ITC may be carried back three years or forward 20 years. Please take note that the ITC used for the current year or in a previous year will generally be taxed at the Federal level the following year because it will reduce the amount of CEE for that following year. If no CEE is incurred in the following year, the ITC will be added as other income for that following year. For individuals in Québec, when completing their TP-1.D 2023 income tax return, the ITC will not reduce the CEE balance of the following year and is not taxable either for Québec income tax purposes.

6. How do Provincial credits occur?

Credits can be enhanced depending on what province the exploration is taking place in. See **boxes 197 (BC), 198 (SK), 199 (MB) and 200 (ON)** on your T5013. For Québec individuals, no provincial credits are offered.

Corporations and individuals are not taxed the same. Corporation and trusts may not be eligible for the Federal investment tax credits and Provincial tax credits.

7. What are all the numbers in the boxes on my T5013 (and Relevé 15) and where do they go on a personal tax return?

See the detailed guide on the following pages.

8. What do I look for in the second year?

The second year, the investor receives another T5013 tax slip (and Relevé 15). There may be interest, dividend, capital gain income as well as additional tax deductions. As well, the ITC received in the previous year and used to reduce tax payable of that preceding year or one of the three years prior to that preceding year becomes taxable at the federal level only in the second year (not taxable for the purposes of Québec provincial income tax). Thus, the ITC reduces the new CEE of the second year, if that's the case, or is added as other income on line 13000 of the federal income tax report in the absence of new CEE for the year (refer to the guide detailed below to see the ITC inclusion guidelines from the previous year to complete form T1229 accordingly).

9. At the dissolution of the Limited Partnership (rolling over), what tax slips do I look for?

Once the Limited Partnership dissolves or reaches its maturity date (whichever comes first), the Partnership transfers its assets into our mutual fund and the Limited Partners' units are converted into mutual fund shares of the same mutual fund. LP units held by partners are then cancelled and the mutual fund shares are given to the partners at dissolution. In addition to receiving a final T5013 (and Relevé 15) slip for the period ending on the date of dissolution, Limited Partners will be allocated issuance costs waived by the LP. Such expenses are generally deductible over a period of three to five years depending on the expenses attributable to a given unit. These are federally deductible on line 23200 of your T1 income tax and benefit return and on line 231 of the Québec tax return. These fees are generally specified in a note in the "Other information" section of the T5013 slip (and RL-15 slip). Otherwise, the Limited Partner must obtain the relevant information on our website at www.marquest.ca or from our customer service at clientservices@marquest.ca depending on the product to which he/she has subscribed.

10. What is Adjusted Cost Base (ACB)?

The ACB of a unit is what the CRA deems your cost of investment to be for tax purposes after the tax deductions allowed. The ACB from a flow-through unit will be nil (or close to nil), as the tax benefits will approximately equal your original investment amount. The ACB is determined only after dissolution of a LP and is required in order to determine the capital gain (loss) for the tax year during which the mutual fund shares received after the dissolution of the LP will have been redeemed. Be careful not to blindly rely on the T5008 slips issued by brokerage firms regarding the ACB of mutual fund units, as these are often incorrect. Instead, use the ACB confirmation letter per mutual fund share and per LP unit distributed by Marquest at the end of each of the dissolutions that occurred during the year for a given LP. These ACB letters are available on the Marquest website <http://marquest.ca/tax-information/>. You will also need to confirm the category in which you have invested, A or F. This information is available from your investment advisor or from our customer service at clientservices@marquest.ca.

Filing Instructions for form T5013

The following instructions make reference to specific boxes found on an Income tax return, Schedule, or Information slip. These references are based on the forms applicable for the 2023 taxation year.

Take note that you need to attach your T5013 slip and fill and attach forms T1229 and T2038(IND) to your T1 Income Tax and Benefit Return 2023.

The T5003 slip Statement of Tax Shelter Information (where appropriate) and form T5004 Claim for Tax Shelter Loss or Deduction must also be completed and attached to your T1 Income Tax and Benefit Return 2023.

A

BUSINESS INCOME (LOSS), CAPITAL GAINS (LOSSES), DIVIDENDS AND INTEREST FROM A LIMITED PARTNERSHIP

BOX 010 TOTAL LIMITED PARTNER BUSINESS INCOME (LOSS)

This represents the limited partner's share of the total income of the LP (refer to box 104 for the implication of the amount on your T1 Income Tax and Benefit Return 2023).

BOX 030 TOTAL CAPITAL GAINS (LOSSES)

This represents the limited partner's share of the total capital gains of the LP (refer to box 151 for the implication of the amount on your T1 Income Tax and Benefit Return 2023).

BOX 104 LIMITED PARTNER'S BUSINESS INCOME (LOSS) (MULTI-JURISDICTIONAL)

This represents your share of partnership income (loss) and should be reported on **line 12200** of your T1 Income Tax and Benefit Return 2023. If you have multiple T5013 slips for the year, the detail of the total reported on **line 12200** will have to be added as an annex on a calculation spreadsheet.

BOX 105 LIMITED PARTNER'S AT-RISK AMOUNT

This represents a partner's ACB of partnership interest plus or minus certain deductions. A Limited Partner may not deduct partnership losses, resource expenses, METCs, and CMETCs in excess of the at-risk amount. This amount is for reference only and is not to be reported on your T1 Income Tax and Benefit Return 2023.

BOX 106 LIMITED PARTNER'S ADJUSTED AT-RISK AMOUNT

This represents a partner's adjusted ACB of partnership interest plus or minus certain deductions. A Limited Partner may not deduct partnership losses, resource expenses, METCs, and CMETCs in excess of the at-risk amount. This amount is for reference only and is not to be reported in your T1 Income Tax and Benefit Return 2023.

BOX 108 LIMITED PARTNERSHIP LOSS AVAILABLE FOR CARRY FORWARD

This represents your share of the current year limited partnership loss that cannot be deducted in the current year.

NOTE: You can only deduct this amount from future partnership income allocations if you have a positive at-risk amount. You can carry forward this amount indefinitely. Please consult your tax specialist.

BOX 118 BOX 118 GROSS BUSINESS INCOME (MULTI-JURISDICTIONAL)

This represents your share of gross business income from different provinces. **As a limited partner, this amount is provided for your reference only and is not to be reported on your T1 Income Tax and Benefit Return 2023.**

BOX 128 INTEREST FROM CANADIAN SOURCES

This represents your share of partnership interest income. This amount should be reported in the section entitled "Lines **12100** – Interest and other investment income" of the "Federal Worksheet for lines **12000**, **12010**, **12100** and **22100** (Statement of investment income, carrying charges, and interest expenses)" of your T1 Income Tax and Benefit Return 2023.

The total amount in Part II of this worksheet should be reported on line **12100** of your T1 Income Tax and Benefit Return 2023.

BOX 151 CAPITAL GAINS (LOSSES)

This represents your share of partnership capital gains (losses). This amount should be reported on **line 17400** of Schedule 3 *Capital gains (or losses) in 2023* of your T1 Income Tax and Benefit Return 2023.

To be precise, you need to add all your gains and all your losses from your T4PS, T5, T5013 and write the total on **line 17400** of Schedule 3 of your T1 Income Tax and Benefit Return 2023.

The taxable capital gains (or net capital losses) contained on **line 19900** of Schedule 3 have to be declared on **line 12700** of your T1 Income Tax and Benefit Return 2023. Schedule 3 needs to be attached to your T1 Income Tax and Benefit Return 2023.

BOX 201 NUMBER OF UNITS ACQUIRED

This represents your number of units acquired from the LP. This value is for reference only and is not to be included in your T1 Income Tax and Benefit Return 2023.

BOX 202 COST PER UNIT

This represents your cost per unit for units acquired from the LP. This value is for reference only and is not to be included in your T1 Income Tax and Benefit Return 2023.

BOX 203 TOTAL COST OF UNITS

This represents your total cost for units acquired from the LP. This value is for reference only and is not to be included in your T1 Income Tax and Benefit Return 2023.

BOX 210 TOTAL CARRYING CHARGES (MULTI-JURISDICTIONAL)

This represents your share of partnership carrying charges. This amount should be reported in the section entitled “**Line 22100** – Carrying charges, interest charges and other expenses on the line “Carrying charges” of the “Federal Worksheet for **lines 12000, 12010, 12100 and 22100** (Statement of investment income, carrying charges and interest expenses)” of your T1 Income Tax and Benefit Return 2023. The total amount in Section 3 of this worksheet should be reported on **line 22100** of your T1 Income Tax and Benefit Return 2023.

The total amount on Part III of this worksheet should be reported on line 22100 of your T1 Income Tax and Benefit Return 2023.

BOX 214 CARRYING CHARGES ON RESOURCE PROPERTY AND FLOW-THROUGH SHARES

This represents your share of the financial costs of the partnership attributable to the flow-through shares that are already included in **box 210** so should not be deducted twice. This box is only used to detail the context in which costs were incurred and you may have to enter the value into your software to provide this clarification.

T5013

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le

YYYY-MM-DD

AAAA-MM-JJ

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

TS

Partner code / Code du partenaire

Country code / Code du pays

Resident type / Genre de résident

Box - Case Code Amount - Montant

104 CAN 105 CAN

128 CAN 151 CAN

190 CAN 194 CAN

196 CAN 197 BC

198 SK 199 MB

200 ON 210

Protected B when completed - Protégé B une fois rempli

Schedule 4

Statement of Investment Income

State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

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

1

2

3

4

Add lines 1 to 3, and enter this amount on line 180 of your return.

180 =

Taxable amount of eligible dividends (specify):

5

6

7

8

Add lines 4 to 7, and enter this amount on line 120 of your return.

120 =

II - Interest and other investment income

Specify:

9

10

11

12

Add lines 9 to 11. Enter this amount on line 121 of your return.

III - Carrying charges and interest expenses

Carrying charges (specify):

13

14

15

Add lines 13 and 14. Enter this amount on line 221 of your return.

221 =

See the privacy notice on your return.

5000-S4

Protected B when completed

Schedule 4

Statement of Investment Income

State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

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

1

2

3

4

Add lines 1 to 3, and enter this amount on line 180 of your return.

180 =

Taxable amount of eligible dividends (specify):

5

6

7

8

Add lines 4 to 7, and enter this amount on line 120 of your return.

120 =

II - Interest and other investment income

Specify:

9

10

11

12

Add lines 9 to 11. Enter this amount on line 121 of your return.

III - Carrying charges and interest expenses

Carrying charges (specify):

13

14

15

Add lines 13 and 14. Enter this amount on line 221 of your return.

221 =

See the privacy notice on your return.

5000-S4

Protected B when completed

T1-2023 Schedule 3 (p2)

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

Amount from line 10 of the previous page

Capital gains deferral from qualifying dispositions of eligible small business corporation shares included on line 4 of the previous page

Line 11 minus line 12

Capital gains (or losses) from T5, T5013 and T4PS information slips

Capital gains (or losses) from T3 information slips

Add lines 13 to 15.

Capital loss from a reduction in your business investment loss

Total of all gains (or losses) before reserves: line 16 minus line 17

Reserves from line 67060 of Form T2017 (if negative, show in brackets)

Total capital gains (or losses): line 18 plus line 19 (if line 19 is negative: line 18 minus line 19)

Applicable rate

Line 20 multiplied by the percentage from line 21

If the amount is positive, enter it on line 12700 of your return. If negative (a loss), see below.

2023 taxable capital gains (or net capital loss)

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

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.

17900

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.

5000-S3 E (23)

Page 2 of 3

T1-2023 Schedule 4 (p4)

Statement of Investment Income

Enter the amount from line 33 of the previous page.

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

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

RRSP deduction (see Schedule 7 and attach receipts)

FHSA deduction (see Schedule 15 and attach receipts)

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

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

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

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

Child care expenses (complete Form T778)

Disability supports deduction (complete Form T929)

Business investment loss (see Guide T4037)

Gross

Allowable deduction

Moving expenses (complete Form T1-M)

Support payments made (see Guide P102)

Total

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

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

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

Exploration and development expenses (complete Form T1229)

Other employment expenses (see Guide T4044)

Clergy residence deduction (complete Form T1223)

Other deductions (specify):

Add lines 35 to 52.

Line 34 minus line 53 (if negative, enter "0")

Net income before adjustments

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 EI and other benefits on line 11900 and net federal supplements paid on

B

CLAIMING CANADIAN EXPLORATION EXPENSES (CEE) AND CANADIAN DEVELOPMENT EXPENSES (CDE)

BOX 190 RENOUNCED CANADIAN EXPLORATION EXPENSES AND BOX 191 RENOUNCED CANADIAN DEVELOPMENT EXPENSES

This represents your share of the CEE and the CDE. These amounts should be reported in **form T1229** - Statement of Resource Expenses and Depletion Allowance for calculating the maximum exploration or development expense deductions available to reduce your taxable income for 2023 or a future year.

- i) Declare this amount in box 190 in Area I Summary of T101 and T5013 slips of your **T1229** form under CEE Renunciation and the amount in box 191 under CDE Renunciation by also indicating the Partnership's account number as written in **box 001** of the **T5013**.
- ii) Calculate the totals and report these amounts respectively in Area II *Canadian resource expenditure pools* of **form T1229** on the line entitled *Total current year renunciation from Area I* under the Cumulative Canadian Exploration Expenses (CCEE) column and the Cumulative Canadian Development Expenses (CCDE) column.
- iii) Declare all carry forward balance of accumulated CEE and CDE from previous years in Area II box (1) of **form T1229** under the CCEE column and CCDE column respectively. You could have a carry forward if you have non-deducted CEE and CDE from previous income tax years.
- iv) Declare the amount from **box 196** Portion subject to an interest free period – CEE of the **T5013 tax slip** in Area I Portion of any reduction subject to an interest free period of **form T1229**.
- v) Declare the amount of Federal ITC claimed in the previous year as well as the provincial income tax credit linked to flow-through shares claimed in year 2023 in Area II of **form T1229** under the CCEE column.
- vi) Calculate box A Balance available in Area II of **form T1229** by adding box (1) and box (2) and subtracting box (3) for the CCEE and CCDE columns.
- vii) If the amounts in box A of Area II of **form T1229** are negative, declare these amounts as other income on **line 13000** of your **T1 Income Tax and Benefit Return 2023**.
- viii) Calculate the amounts in box (4) Maximum exploration and development expenses available for deduction in Area II of **form T1229** by multiplying box A x 100%. under the CCEE column and the amount of box A x 30% under the CCDE column. If the amounts are negative, write zero.
- ix) Declare your exploration and development expenses claimed for year 2023 in boxes B or Area II of **form T1229** as much for the CCEE column as for the CCDE column.

NOTE: You can claim any amount up to the maximum amounts written in boxes (4) of form T1229. Please consult your tax specialist about this and also with regard to the accelerated investment incentive that might apply to you in the case of CCDEs.

- x) Calculate boxes {A-B-H} Balance at the end of the year of Area II of **form T1229** by subtracting box B and box H from box A as much for the CCEE column as for the CCDE column. Boxes {A-B-H} represent the amounts carried forward to the next taxation year.

NOTE: Any unused balance of the cumulative Canadian exploration expenses and cumulative Canadian development expenses pools at the end of the year can be carried forward indefinitely. Please consult your tax specialist .

- xi) Declare the sum of the amounts in boxes B and H Area II of **form T1229** to Section III Exploration and development expenses. The total amount should be reported on line **22400** of your **T1 Income Tax and Benefit Return 2023**. The **T1229** form must be attached to your **T1 Income Tax and Benefit Return 2023**.

Statement of resource expenses and depletion allowance

Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of flow-through shares which qualify for investment tax credits (ITC) and to claim your depletion allowance.

Attach your T101, T5013, and T5 slips to the statement. If you do not have any of these slips, attach a statement that identifies you as a participant in the venture.

Attach a separate sheet of paper if you need additional space for Areas I, IV, or V.

Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.

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

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

Portion of any reduction subject to an interest free period.

Enter the total of the amounts reported in box 130 of your T101 or box 195 of your T5013 slips.

Portion subject to an interest free period.

Enter the total of the amounts reported in boxes 123 and 129 of your T101 or boxes 195 and 240 of your T5013 slips.

(*) Identification number on Form T101 - Statement of Resource Expenses or the partnership's filer identification number on Form T5013 - Statement of Partnership Income.

II. Canadian resource expenditure pools

The amounts calculated in Area I above form part of your CCEE (Cumulative Canadian Exploration Expense) and CCDE (Cumulative Canadian Development Expense). These amounts are also included in the CCGPGE (Cumulative Canadian Oil and Gas Property Expense) pool relevant only if you have an opening balance.

Regular Deduction

Add:

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 179 to 181)

Other (specify) _____

Total current year deduction

Balance available

[1] + [2] - [3] A

(If the balance is negative for CCEE or CCDE, include the amount on line 13000 of your income tax return; a negative CCGPGE balance will first reduce your CCDE.)

Maximum deduction rate:

Maximum exploration and development expenses available for deduction
(if negative enter zero)

A × Rate (4) × 100% × 30% × 10%

Exploration and development expenses claimed (Enter the amount in 4 or a lesser amount) B

Total current year reductions less Subtotal E (if negative, enter Zero)

[D - E]

F

Balance

[C - F]

G

Rate

× 15% × 5%

Maximum Accelerated Investment Incentive available

H × Rate (4)

Accelerated Investment Incentive claimed (Note 3)

H

Balance at the end of the year

A - B - H

CCEE	CCDE	CCGPGE

Note: 1. CCEE or CCGPGE incurred by you after November 30, 2018 that is not renounced to you under a flow-through

Step 3 – Net income			
Enter the amount from line 33 of the previous page.			
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 (RRPP) employer contributions (amount from your RRPP 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	=	
Line 34 minus line 53 (if negative, enter "0")			
Net income before adjustments	23400	=	
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 \$86.912			
If not, enter "0" on line 23500.	23500	-	
Line 54 minus line 25 (if negative, enter "0")			
If this amount is negative, you may have a non-capital loss. See Form T1(A).			
Net income	23600	=	

C

CLAIMING THE FEDERAL INVESTMENT TAX CREDIT (ITC) COMPOSED OF THE MINING EXPLORATION TAX CREDIT (METC) AND THE CRITICAL MINERALS EXPLORATION TAX CREDIT (CMETC)

1 - BOX 194 EXPENSES QUALIFYING FOR METC

This amount represents the renounced CEE that qualifies for the METC. This amount should be reported on form T1229 Statement of Resource Expenses and Depletion Allowance and form T2038(IND) Investment Tax Credit (Individuals) for calculating the METC available to reduce your federal tax payable for the year 2023, for one or many of the three previous years, or for one or many ulterior taxable years (maximum 20 years).

- Report the amount from **box 194** on the **T5013 slip** to Area I of form **T1229** under column *Expenses qualifying for an ITC* in the METC sub-column and report the total of the column to Area IV of **form T1229** on line *Expenditures qualifying for an ITC under sub-column METC as calculated in Area I*.
- Indicate in Area IV of **Form T1229** the provincial flow-through share credit received or entitled to receive (for your province of residence only) in the METC column.
- Calculate the eligible expenditure qualifying for a METC in Area IV of **form T1229** and enter the amount on **line 67170**, Part B Calculating the current year non-refundable METC of **form T2038(IND)**.

2 - BOX 239 EXPENSES QUALIFYING FOR CMETC

This amount represents the renounced CEE that qualifies for the CMETC. This amount should be reported on form T1229 Statement of Resource Expenses and Depletion Allowance and form T2038(IND) Investment Tax Credit (Individuals) for calculating the CMETC available to reduce your federal tax payable for the year 2023, for one or many of the three previous years, or for one or many ulterior taxable years (maximum 20 years).

- Report the amount from **box 239** on the **T5013 slip** to Area I of form **T1229** under column Expenses qualifying for an ITC in the CMETC sub-column and report the total of the column to Area IV of form **T1229** on line Expenditures qualifying for an ITC under sub-column CMETC as calculated in Area I.
- Indicate in Area IV of Form **T1229** the provincial flow-through share credit received or entitled to receive (for your province of residence only) in the CMETC column.
- Calculate the eligible expenditure qualifying for a CMETC in Area IV of form **T1229** and enter the amount on line 67175, Part B - Calculating the current year non-refundable CMETC of form **T2038(IND)**

IMPORTANT: For CMETC eligible CEE, you need to claim for CMETC (at 30%) or METC (at 15%) but not both. Once you have entered the values for CMETC (**Box 239**) or METC (**Box 194**) on your eligible CEE for the year, you cannot switch to alternative credit at a later date.

3 - COMPLETE THE REST OF FORM T2038(IND)

- The amount on line 67170 needs to be multiplied by 15% and entered on line B of Part B of form **T2038(IND)** as the amount on line 67175 needs to be multiplied by 30% and entered on line C of Part B of form **T2038(IND)**. Calculate the total of lines B, C and D in order to obtain the amount on line E. Enter the amount of line E in Part F Carry forward chart in column 3 on line entitled Current year non-refundable credit (amount E of Part B) of form **T2038(IND)**.
- Report any carry forward balance of ITC from the prior year on column 1 entitled Balance of credits carried forward from previous years in Part F of your form **T2038(IND)**.
- Calculate column 5 Total credit available by adding column 1, 2, and 3 and subtracting column 4, if applicable.
- Report the amount from column 5 Total credit available on line E Calculating an allowable claim in Part D Calculating an investment tax credit of form **T2038(IND)**.
- Calculate line G Subtotal by subtracting any Federal political contribution tax credits and labor-sponsored funds tax credits from Federal tax.

Declare the lesser of the amounts indicated on lines F and G in column 6 of Part F of form **T2038(IND)** on line Current year credit claim (line H of Part D). The amount in column 6 should be declared on **line 41200** Income Tax Credit in **Schedule 1** of your **T1 Income Tax and Benefit Return 2023**. If you are subject to alternative minimum tax, write zero in column 6 of Part F of **form T2038(IND)** and complete the section entitled Calculating an allowable claim if alternative minimum tax (AMT) applies in Part D of **form T2038(IND)**.

- vi) If applicable, calculate the Balance carried forward to subsequent years in column 9 of Part F of form T2038(IND) by subtracting column 6, 7, and 8 from column 5. The amount will be carried forward to your 2024 tax return. The T2038(IND) form must be attached to your T1 Income Tax and Benefit Return 2023.

Note: Any unused balance of the ITC earned in the year at the end of the year can be carried back 3 years or generally carried forward 20 years, if need be. If a carryback is claimed against income tax paid in one of the 3 previous years, then fill section ITC carryback request in Part E of form T2038(IND). You need to make sure that there was sufficient Federal income tax paid in the year targeted by the carryback (**line 42000** of your T1 Income Tax and Benefit Return 2023) and you would have to calculate the AMT for the year of carryback because under no circumstance an ITC carryback can reduce the payable income tax of the targeted year below the AMT for the targeted year of the carryback.

D

ADJUSTING THE CEE DEDUCTION FOR THE YEAR OF THE ITC FROM THE PREVIOUS YEAR AND GETTING THE DEDUCTIONS FOR RENOUNCED ISSUE COSTS THE YEAR OF DISSOLUTION OF THE LP

IMPACT OF PREVIOUS YEAR ITC IN THE CURRENT YEAR INCOME TAX REPORT

If you have received an ITC in the previous year to either reduce your tax payable for that preceding year or any of the three previous years, said ITC will generally be taxable at the federal level as it will reduce the amount of CEE of this year as it will be added as other income on line 13000 of the T1 Income Tax and Benefit Return 2023 for the amount in excess of CEE of this year on the ITC of the previous year. See Section B detailing how to complete form T1229 in such a context.

DEDUCTING RENOUNCED ISSUE COSTS THE YEAR OF DISSOLUTION OF THE LP

In addition to receiving a final T5013 slip for the period ending on the Dissolution Date, Limited Partners will be allocated issuance costs waived by the LP. Such expenses are generally deductible on **line 23200** of your T1 income tax and benefit return over a period of three to five years depending on the expenses attributable to a given unit. It is the Limited Partner's responsibility to do his own follow-up for the years following the dissolution of the LP so as not to forget to deduct the fees to which he/she will be entitled during these years. These fees are generally specified in a note in the "Other information" section of the T5013 slip. Otherwise, the Limited Partner must ensure that he/she obtains the relevant information at the beginning of the year following the year of the dissolution of the LP from his broker, on our website at marquest.ca or from our client services at clientservices@marquest.ca depending on the product to which they have subscribed.

Filing instructions for Relevé 15

Québec Residents Only

Please take note that you must attach the Relevé 15 Instructions for members of a partnership to your TP-1.D-V 2023 (Québec) income tax return (**Québec Income Tax Return**).

The RL 14 Information on a tax shelter and the TP-1079.6-V Statement of loss, deductions and tax credits respecting a tax shelter must also be attached to your TP-1.D-V 2023 (Québec) income tax return, if need be.

BOX 1 NET CANADIAN AND FOREIGN BUSINESS INCOME (OR LOSS)

This amount represents your share of partnership loss for the partnership. This amount should be reported on **line 29**, Net business income of Schedule L Business income of the Québec Income Tax Return. The total net business income on **line 34** of Schedule L should be reported on **line 164** of your Québec Income Tax Return.

The same information is presented in the additional information in box-code 1-1 for information purposes only and **does not have to be mentioned elsewhere in your Québec Income Tax Return.**

Code 1-1: Net business income (or loss) (other than income from farming, fishing or a profession or from work remunerated on a commission basis).

BOX 7 INTEREST AND OTHER INVESTMENT INCOME FROM CANADIAN SOURCES

This amount represents your share of partnership interest income. This amount should be reported on **line 130** of your Québec Income Tax Return.

BOX 12 CAPITAL GAINS (OR CAPITAL LOSSES) NOT USED TO CALCULATE THE DEDUCTION

This amount represents your share of partnership capital gains. This amount should be reported in part on **line 22**, Section A of Schedule G Capital gains (or losses) and in part on **line 47** of Section B of Schedule G depending on complimentary information reported in boxes-codes 12.1 (portion on line 22) and 12-2 (portion on **line 47**) in the section for complementary information of the Relevé 15. The total taxable capital gain from **line 98**, Section D of Schedule G should be reported on **line 139** of your Québec Income Tax Return.

Code 12.1: Capital gains (or losses) on property other than resource property

Code 12.2: Capital gains (or losses) on resource property.

Note: You are strongly advised to consult with your tax advisor to determine your eligibility for exemption on gains realized from the disposition of resource property.

BOX 14 GROSS INCOME OF THE PARTNERSHIP

This amount represents the total gross income of the LP. **You are not required to report this amount on your Québec Income Tax Return.**

BOX 15A CARRYING CHARGES AND INTEREST EXPENSES

This amount represents your share of the carrying charges of the partnership. This amount should be reported on **line 231** of your Québec Income Tax Return.

The same information is presented in the additional information in box-code 15a-1 for information purposes only and **does not have to be mentioned elsewhere in your Québec Income Tax Return.** Although this box is only used to detail the context in which expenses were incurred, you may have to enter it in your software to provide this clarification.

Code 15a-1: Carrying charges and interest expenses from Canadian sources

Code 15a-4: Carrying charges and interest expenses related to resources

BOX 26 AT-RISK AMOUNT OF A LIMITED PARTNER

This amount represents the ACB of the participation of the limited partner within the LP plus or minus certain deductions. A limited partner cannot deduct partnership losses, resource expenses, and investment tax credits in excess of the at-risk amount. This amount is for reference only and is not to be reported in your Québec Income Tax Return.

BOX 45 ELIGIBLE TAXABLE CAPITAL GAINS AMOUNT ON RESOURCE PROPERTY

This amount represents the partner's share of eligible taxable gains that could entitle you to the capital gains

Part E – Calculating a carryback and refund of an ITC (continued)**ITC available for refund**

Complete this section to determine the balance of credit available for refund.

Current year refundable credit (amount A in Part A)	7
Adjustment (amount 6 in Part D)	8
Total current-year refundable credit available (amount 7 minus amount 8)	9
Current-year credit claim	
Amount 15 from Part D	10
ITC opening balance and carry-forward from prior years (amount 1 in Part D)	11
Subtotal (amount 10 minus amount 11)	12
Total credit designated for carryback (amount L in Part E)	13
Subtotal (amount 12 plus amount 13)	14
Current-year non-refundable tax credit (Amount E in Part B)	15
Total (amount 14 minus amount 15, if negative, enter "0")	16
Total credit available for refund (amount 9 minus amount 16)	M

Calculating an ITC refund

Complete this section to calculate a refund of ITC that you earned in the current year. You must deduct any amounts you claim as a refund when you calculate the balance to carry forward to tax years that follow.

Amount you designate as a refund of ITC (cannot be more than amount M)	17
The refundable rate	0.40 18
Refund of ITC (multiply amount 17 by amount 18)	N
Enter amount N on line 45400 of your income tax and benefit return or on line 88 of a Form T3RET, T3 Trust Income Tax and Information Return.	

Part F – Carryforward

Total ITC available (amount F in Part D)	1
Current-year non-refundable tax credit claimed in the year (amount 15 in Part D)	2
Total credit designated for carryback in the year (amount L in Part E)	3
Current-year ITC refund (amount N in Part E)	4
Subtotal (add amounts 2, 3 and 4)	5
Total available amount and carryforward to subsequent tax year (amount 1 minus amount 5)	6

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

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Part D – Calculating an allowable claim

ITC opening balance and carry forward from prior years (net of expired amounts)	1
Current-year refundable tax credit (amount A in Part A)	2
Current-year non-refundable tax credit (amount E in Part B)	3
Subtotal (add amounts 2 and 3)	4
Amount 1 plus amount 4	5
Adjustment for a graduated rate estate, enter the amount of ITC allocated to beneficiaries from box 40 of your T3 slip	6
Total available investment tax credit (amount 5 minus amount 6)	F
Federal tax (amount from line 40600 of your income tax and benefit return)	7
Federal political contribution tax credit (amount from line 41000 of your income tax and benefit return)	8
Subtotal (amount 7 minus amount 8, if negative, enter "0")	9
Labour-sponsored funds tax credit (amount from line 41400 of your income tax and benefit return)	10
Subtotal (amount 9 minus amount 10, if negative, enter "0")	G
Enter the lesser of amount F or G	H

If you have to complete Form T691, Alternative Minimum Tax and the amount you calculate on line 98 of Form T691 is greater than "0", continue at amount 11.

If alternative minimum tax (AMT) does not apply to you, continue at amount 15.

Enter amount G	11
Federal foreign tax credit (amount from line 40500 of your income tax and benefit return)	12
Subtotal (add amounts 11 and 12)	13
The minimum amount from line 61 of Form T691	14
Subtotal (amount 13 minus amount 14, if negative, enter "0")	I
Enter the lesser of amount F or I	J
Enter your claim on this line: You can claim an ITC up to, but not more than H or J, whichever applies	15
Enter amount 15 on line 41200 of your income tax and benefit return, or on line 26 of Schedule 11, Federal Income Tax (T3 for Trusts).	

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Protected B when completed

Protected B when completed

Part C – Net federal tax

Enter the amount from line 75.					118
Federal tax on split income (TOSI) (complete Form T1206)	40424	+			-119
Line 118 plus line 119	40400	=			120
Amount from line 35000					121
Federal dividend tax credit (use Federal Worksheet)	40425	+			-122
Minimum tax carryover (complete Form T691)	40427	+			-123
Add lines 121 to 123.					124
Line 120 minus line 124 (if negative, enter "0")					125
Basic federal tax	42900	=			126
Federal surtax on income earned outside Canada (complete Form T2203)		+			127
Line 125 plus line 126		=			128
Federal foreign tax credit (complete Form T2209)	40500	-			129
Line 127 minus line 128		=			130
Recapture of investment tax credit (complete Form T2038(IND))		+			131
Line 129 plus line 130		=			132
Federal logging tax credit					133
Line 131 minus line 132 (if negative, enter "0")					
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.					137
Line 133 minus line 137 (if negative, enter "0")					138
Advanced Canada workers benefit (ACWB) (complete Schedule 6)		+		41500	-139
Special taxes		+		41800	-140
Add lines 138 to 140.					141
Net federal tax	42000	=			

Step 6 – Refund or balance owing

Amount from line 42000					142
CPP contributions payable on self-employment income and other earnings (complete Schedule 6 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.					147
Total payable	43500	=			

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deduction on resource property under certain circumstances (TP-726.20.2-V – refer to the following section for more details). This information is used by the limited partner to accurately calculate the deduction that could be claimed. This is not a carry forward amount because it is the amount of the gain for the year that may or may not be the subject of a tax exemption election.

BOX 50 NUMBER OF UNITS ACQUIRED DURING THE FISCAL PERIOD

This represents your number of units acquired from the LP during the fiscal period. **This value is for reference only and is not to be mentioned in your Québec Income Tax Return.**

BOX 51 COST PER UNIT

This represents your cost per unit for units acquired from the LP. This value is for reference only and is not to be mentioned in your Québec Income Tax Return.

BOX 52 TOTAL COST OF UNITS

This represents your total cost for units acquired from the LP. This value is for reference only and is not to be mentioned in your Québec Income Tax Return.

BOX 60 CANADIAN EXPLORATION EXPENSES AND BOX 61 CANADIAN DEVELOPMENT EXPENSES

Calculate the amount by which the amount in box 60 exceeds your total Québec exploration expenses as indicated in **box 62** and the corresponding amount of assistance (**box 66(60)**).

Establish your cumulative Canadian development expenses by calculating the amount by which the amount in **box 61** Canadian development expenses exceeds the corresponding amount of assistance (**box 66(62)**), as applicable.

You may claim this deduction on **line 241** of your Québec Income Tax Return. The deduction is limited to a percentage of your cumulative expenses at the end of the year: 100% of your exploration expenses or 30% of your development expenses, as applicable. Please consult your tax specialist with regard to the accelerated investment incentive that might apply to you in the case of Cumulative Canadian Development Expenses.

The deduction that you are claiming towards Canadian exploration or development expenses, except for those engaged in Québec, will be subject to investment fee readjustment. You need to complete Schedule N Adjustment of Investment Expenses and declare the amount, if applicable, on **line 260** of your Québec Income Tax Return. To be precise, the amount on **line 14** in Part A of Schedule N will usually correspond to half the deduction indicated on **line 241** of your Québec Income Tax Return.

NOTE: Any unused balance of Canadian exploration expenses and Canadian development expenses at the end of the year may be carried forward indefinitely. Please consult your tax specialist.

BOX 62 & 63 QUÉBEC EXPLORATION EXPENSES AND QUÉBEC SURFACE MINING AND OIL & GAS EXPLORATION EXPENSES

This amount is included in your Canadian exploration expenses (**box 60**) and entitles you to an additional deduction for exploration expenses engaged in Québec. You may deduct, on **line 250** of your Québec Income Tax Return, up to 100% of the amount in **box 62**, minus the corresponding amount of assistance (**box 66(62)**).

A fraction of 10% of the Québec expenses (**box 62**) and a fraction 10% of Québec surface mining and oil & gas exploration expenses (**box 63**) entitle you to an additional deduction for Québec resources of up to 20% of the Canadian Exploration Expenses (**box 60**) under certain circumstances.

You can deduct up to 100% of the total amount from these two cumulative accounts of admissible additional deductions at the end of the year on **line 287** of your Québec Income Tax Return.

NOTE: Any unused balance of the Québec exploration expenses and any unused balance of additional deductions in respect of Québec exploration expenses and the surface mining and oil and gas exploration expenses at the end of the year can be carried forward indefinitely. Please consult your tax specialist.

BOX 64 EXPLORATION EXPENSES INCURRED IN NORTHERN QUÉBEC

Only corporations could be entitled to an additional deduction with respect to exploration expenses incurred in Northern Québec. Therefore, as an individual, you are not admissible for this additional deduction.

BOX 65 SHARE AND SECURITY ISSUE EXPENSES

This amount represents your share of issue costs of shares renounced by the LP. This amount should be reported on **line 297** of your Québec Income Tax Return.

IMPACT OF PREVIOUS YEAR ITC IN THE CURRENT YEAR INCOME TAX REPORT

Unlike the federal where the ITC on eligible mining expenditures obtained in the previous year is generally taxable in the current year, it is quite different for the purposes of the Québec provincial tax as the ITC is not taxable.

DEDUCTING RENOUNCED ISSUE COSTS THE YEAR OF DISSOLUTION OF THE LP

In addition to receiving a final Relevé 15 for the period ending on the date of dissolution, Limited Partners will be allocated issue costs waived by the LP. Such expenses are generally deductible on **line 231** of the Québec tax return over a period of three to five years depending on the expenses attributable to a given unit. It is the Limited Partner's responsibility to do his own follow-up for the years following the dissolution of the LP so as not to forget to deduct the fees to which he/she will be entitled during these years. These fees are generally specified in a note in the "Other information" section of the Relevé 15 issued for the period ending on the date of dissolution. Otherwise, the Limited Partner must ensure that he/she obtains the relevant information at the beginning of the year following the year of the dissolution of the LP from his broker, on our website at www.marquest.ca or from our client services at clientservices@marquest.ca depending on the product to which they have subscribed.

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-Année d'habitation au Canada	61-Année de résidence au Québec	62-Résidence au Québec	63-Résidence au Québec	64-Résidence au Québec	65-Résidence au Québec
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Crédit d'impôt

70-Crédit d'impôt	71-Montant admissible	72-Crédit d'impôt	73-Crédit d'impôt	74-Pourcentage de participation pour le crédit d'impôt
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Remarque: Les renseignements

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

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

Attach your documents here (include only the required documents).
If you are paying a balance due by cheque or money order, attach your payment and the remittance slip to page 1.

TP-1 D-V (2023-12) 3 of 4

Taxable income

Amount from line 275	275
Adjustment of deductions (see the guide)	Specify: 277
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)	278
4-44 Lines 275 through 278	279

Net capital losses from other years	Specify: 280
Net capital losses from other years (see line 276, point 9, and line 290 in the guide)	281
Capital gains deduction (see the guide)	282
Deduction for income situated on a reserve	283
Deductions for certain income (see the guide)	284
Miscellaneous deductions (see the guide)	Specify: 296
Add lines 287 through 297	298
Subtract line 298 from line 279. If the result is negative, enter 0.	299
Taxable income	299

Non-refundable tax credits

Basic personal amount	350
Adjustment for income replacement indemnities (see the guide)	351
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.	385
Add lines 378 through 385.	389
Multiply line 388 by 20%.	389.1

Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)	Specify: 390.1
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-V.	392
Tax credits for donations and gifts (see the guide)	Amount from line 1 of Work Chart 395: 393
Home buyers' tax credit. Complete form TP-752-BA-V.	396
Tax credit for union, professional or other dues	397.1
Tax credit for tuition or examination fees. Complete Schedule T.	397
Tax credit for tuition or examination fees transferred by a child (see the guide)	398
Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1.	399
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.	401
Non-refundable tax credits (line 399)	406
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413 of Schedule E instead. If you are completing form TP-766.2-V, check box 404.	404
If you are completing Part 4 of form TP-766.2-V, check box 405.	405
Tax credit for contributions to authorized Quebec political parties (Work Chart 414)	414
Dividend tax credit	415
Tax credit for the acquisition of Capital régional et coopératif 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 413. 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.	432
If the result is negative, enter 0. Carry the result to page 4.	432

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TP-1-D-V (p3)

Pay close attention to the lines preceded by an arrow →

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

Total income

94-If you held employment outside Canada, check this box.	95-If you held employment in Canada, outside Québec, check this box.
CPP contribution (see the guide)	96-1
Pensionable earnings (CPP)	96.1
QPP premium, RL-1 slip, box H	97
Commissions received, RL-1 slip, box M	100
QPP contribution, RL-1 slip, box B	98
Pensionable salary or wages (QPP), RL-1 slip, box G	98.1
Taxable benefit, RL-1 slip, boxes G-1 and L-2	102

Employment income, RL-1 slip, box A	101
Correction of employment income, if you received an RL-22 slip (Work Chart 105)	105
Other employment income (see the guide)	Specify: 106
Premiums paid to a wage loss replacement plan	107
Parental insurance benefits, RL-6 slip, box A	110
Employment insurance benefits, T4E slip	111
Old Age Security pension (see the guide)	114
QPP or CPP benefits, RL-2 slip, box C	119
Payments from a pension plan, an RRSP, a RRRP, a PRPP/VRSP, or annuities	122
Retirement income transferred by your spouse (see the guide)	123
Dividends from taxable Canadian corporations	128
Actual amount of eligible dividends	128
Actual amount of ordinary dividends	129
Interest and other investment income	130
Rental income	136
Attach form TP-128-V or your financial statements. Gross income	168
Net income	136
Taxable capital gains (see the guide). Complete Schedule G.	139
Support payments received (taxable amount)	142
Social assistance payments, RL-5 slip, box A, and similar financial assistance, RL-5 slip, box B	147
Income replacement indemnities and net federal supplements	Specify: 149
Other income (see the guide)	Specify: 153
Net business income (line 34 of Schedule L)	154
Net income	164

Add lines 101 and 105 through 164.	169
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
RRSP or PRPP/RRSP deduction	212
HSA deduction	212
Support payments made (deductible amount). See the guide.	224
Recipient's social insurance number	224
Moving expenses. Complete form TP-348-V.	228
Carrying charges and interest expenses (see lines 231 and 260 in the guide)	231
Business investment loss. Complete form TP-332.1-V.	233
Total losses	233
Allowable loss	234
Deduction for residents of designated remote areas. Complete form TP-350.1-V.	236
Deduction for exploration and development expenses	241
Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q.	245
Deduction for a repayment of amounts overpaid to you (see the guide)	246
Deduction for QPP and CPP contributions and QPP premiums	Specify: 248
Other deductions (see the guide)	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.	254
Subtract line 254 from line 199.	256
Adjustment of investment expenses (see the guide). Complete Schedule N.	260
Add lines 256 and 260.	260
If the result is negative, enter 0. Carry the result to page 3.	260
Net income	275

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REVENU
QUÉBEC

Adjustment of Investment Expenses

TP-1, D, N-V (2023-12)

SCHEDULE
N

A Investment expenses

Loss from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return)	10
Carrying charges and interest expenses (line 231 of your return)	12
Deduction for exploration and development expenses (see line 260 in the guide)	14
Other expenses incurred to earn property income (see line 260 in the guide)	16
Add lines 10 through 16.	18

B Investment income

Dividends from taxable Canadian corporations (line 128 of your return)	20
Interest and other investment income (line 130 of your return)	22
Income from a partnership of which you were a specified member (included on line 29 of Schedule L or on line 136 of your return)	24
Income accrued under a life insurance policy, RL-3 slip, box A	26
Recovery of resource deductions (see line 154, point 1.1 in the guide) multiplied by 50%	28
Ordinary annuities, RL-2 slip, box B	30
If code "RO" appears in the "Provenance des revenus" box	30
Other property income allocated by trust and property income allocated to shareholders	32
Taxable capital gains (see line 260 in the guide)	34
Add lines 20 through 34.	36
Subtract line 36 from line 18. If the result is negative, enter 0.	36
Carry the result to line 276 of your return.	36
Adjustment of investment expenses	40

C Other investment expenses

Complete this part only if you entered an amount on lines 289 and 290 of your return.	
Limited partnership loss (included on line 289 of your return)	50
Net capital losses from other years (see line 276, point 9, in the guide)	52
Add lines 50 and 52.	54
Amount from line 36 above	56
Amount from line 18 above	58
Subtract line 58 from line 56.	60
If the result is negative, enter 0.	60
Subtract line 60 from line 54. If the result is negative, enter 0.	64
Carry the result to line 276 of your return.	64
Adjustment of other investment expenses	64

D Amount that can be carried forward

Unused portion of the adjustment of investment expenses (see line 252 in the guide)	70
Amount from line 40 above	72
Amount from line 64 above	74
Add lines 70 through 74.	76
Amount from line 252 of your 2023 return	78
Subtract line 78 from line 76.	80
Amount that can be carried forward	80

Enclose this schedule with your return. If you want to keep a copy for your records, see the guide.

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Schedule N

Filing instructions for Form TP-726.20.2

QUÉBEC RESIDENTS ONLY

As previously mentioned, a capital gains deduction on resource property can be claimed on line 292 of your Québec Income Tax Return by an individual for the year when such capital gains were realized and certain conditions are met. This is a choice and not an obligation to claim the deduction for a given year. As this is a relatively complex form to complete and the tax benefits it provides are not insignificant, it is generally recommended to use the expertise of a specialist in the field. If you still decide to complete it yourself, then follow the summary steps below. Before completing form TP-726.20.2, please consider the three following criteria to avoid completing it unnecessarily:

- to be entitled to a possible deduction for capital gains on resource property for a given year, you must have realized taxable capital gains on resource property, such as the amount entered in **box 45** of the RL-15 slips (and whose net capital gains from resource property of the RL-15 **box 12-2** is presented in box 45) or the taxable capital gain realized on the sale of the mutual fund units obtained on the conversion of the units in the LP having invested in resource flow-through shares. Note that the calculation of the amount of capital gains on the sale of the mutual fund shares must be reported on **line 46** of Section B of Schedule G - Capital Gains and Losses. There is therefore no need to complete one or more TP-726.20.2 forms if no capital gain on resource property has been realized for the year;
- the maximum amount of deduction for capital gains on resource property for a given year is limited to the amount of taxable capital gain written on **line 139** of your Québec Income Tax Return. There is no use completing one or multiple TP-726.20.2 if your capital losses exceed your capital gains for the year even if you have realized capital gains on resource property;
- the maximum amount of deduction for capital gains on resource property for a given year is also limited by the cumulative amount of exploration fees engaged in Québec for the current year (i.e. the total of boxes 62 of the Relevé 15 for example) and the preceding years (i.e. the total of boxes 62 of the Relevé 15 of the preceding years for example) minus generally twice the cumulative amount of deductions for capital gains on resource property of previous years (i.e. deductions from years prior on **line 292**). We then recommend that you first complete Part 3 - Limit on exploration expenses incurred in Québec of form TP-726.20.2 in order to determine if this limit is superior to \$0. It is therefore useless to totally complete one or many TP-726.20.2 if the result on **line 52** is \$0.

Here are the lines you should consider:

- LINE 34** Report the total amount from boxes 62 Québec exploration expenses of all your Relevé 15 received for the years 2003 to 2023 (and also **lines 30 to 33** for investments made before 2003).
- LINE 42** Report the total amount from **boxes 66(62)** *Amounts of assistance corresponding to the expenses reported in box 62 of your Relevé 15* received for the years 2003 to 2023 (and also **lines 36 to 41** for investments made before 2003).
- LINE 50** Report the amount from **line 58** after you have completed Section 4 - *Capital gains deductions for previous years* referring to TP-726.20.2 forms from previous years.
- LINE 52** Complete calculations of this section in order to get the amount for **line 52**.

If after considering the three elements mentioned above, you come to the conclusion that an amount of deduction for capital gains on resource property can be claimed for the year, then proceed as follows in order to calculate the amount you need to report on **line 292** of your Québec Income Tax Return. If the deduction pertains to multiple resource property LPs, then use a different form for each and fill **lines 1 to 27** of form TP-726.20.2. If you are a partner of a LP and an amount is written in **box 45** of the Relevé 15, report this amount on **line 27** of form TP-726.20.2. Add the amounts on **line 27** of all forms TP-726.20.2 and report the result on **line 28** of one of them and continue the calculations on that one. Example: You sold a title of resource property and received two Relevé 15, both with a box 45. Thus, you will have three forms TP-726.20.2 to be completed partially (lines 1 to 27 only) for two of them and have to complete in full the third one.

NOTE: The following year of your investment, Box 45 of the RL15 will be reported on line 27 of the TP726.20.2. You then need to complete another Section 2.1 with the information on disposition of the rollover mutual fund and the ACB calculation. This amount will be added to line 27 for a new total on line 28.

Here are the lines you should consider:

- LINE 1** Report the proportion of the original cost of the LP units for which a proportion of the mutual fund shares have been redeemed in 2023. For example, if you sold half the mutual fund shares obtained after the conversion of the LP units, you have to consider only half of the total cost of LP units purchased originally.

Note that an election will imperatively have to be attached to form TP-726.20.2 in order to designate the shares received after conversion of the LP units as substituted property in line with the definition of resource property (see example of such a choice at the end of this section in the appendix for the sale of shares of Marquest Mutual Funds Inc. obtained after conversion of the Flow-Through Limited Partnership units). Be informed that Revenu Québec will systematically refuse any late-filed election and will not grant the capital gains exemption on the property that is the subject of the late election.

- LINE 2** Report the total ACB of the mutual fund shares redeemed in 2023. This information is included in the letter sent to all partners after dissolution and rollover of the LP and we remind you not to rely blindly on the T5008 slips issued by brokerage firms regarding the ACB of mutual fund units, as these are often erroneous. We remind you that ACB letters are available directly on the Marquest website at <https://marquest.ca/tax-information/>

- LINE 10** Continue your calculations on **lines 3 to 10** without considering **line 8** as it will generally not be applicable in almost all cases to determine the limit of taxable capital gains for this property and report the amount on **line 25**.

- LINE 11** Report the dollar amount (proceeds) of redeemed mutual fund shares for 2023.

- LINE 12** Report the fees and expenses related to the disposition of the mutual fund shares.

- LINE 13** Report the total ACB of the redeemed mutual fund shares in 2023. This information is included in the letter sent to all partners after dissolution and rollover of the LP.

- LINE 18** Continue your calculations on **lines 14 to 18** in order to determine the amount to report on **line 26**.

- LINE 27** Report the lesser of **line 25** or **line 26**.

- LINE 28** Report the total of all [TP-726.20.2](#) forms on this line.

Now, all you have left to do is complete Part 5 - *Capital gains deduction on resource property* to calculate the amount to report on **line 292** of your *Québec Income Tax Return*. You will have to complete the following lines and do the other expected calculations on **lines 60 to 75**:

- LINE 60** Report the total amount from all **lines 18** of all your TP-726.20.2 forms and the amounts of **box 45** of all your 2023 Relevé 15.

- LINE 66** Report the amount from **line 139 Taxable capital gains** from your *Québec Income Tax Return*.

- LINE 67** This is the amount claimed on **line 290** as net capital losses from other years deducted in 2023. It may be prudent to limit the use of net capital losses from other years in certain circumstances in order to optimize the use of the capital gains tax exemption on resource-related assets for a given year. Please consult your tax professional in this regard.

- LINE 75** Report the amount of deduction you wish to claim for the year without exceeding the lesser of the amounts shown on **lines 28, 52, 65 and 70**. Report this amount on **line 292** of your *Québec Income Tax Return*.

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: 2 0

1- Revenu net (ou perte nette) d'entreprise (autres revenus de source étrangère et d'impôt) 2- Revenu net (ou perte nette) d'entreprise (autres revenus de source étrangère et d'impôt) 3- Revenu net (ou perte nette) d'entreprise (autres revenus de source étrangère et d'impôt) 4- Revenu net (ou perte nette) d'entreprise (autres revenus de source étrangère et d'impôt) 5- Amortissement 6a- Montant net des dividendes ordinaires 6b- Montant net des dividendes ordinaires

7- Intérêts et autres revenus de placement de source canadienne 8- Revenus de placement de source étrangère 9- Revenus de placement de source étrangère 10- Revenus de placement de source étrangère 11- Provisions relatives aux immobilisations dépréciées 12- Gains (ou pertes) en capital réalisés en 2023 à calculer la déduction 13- Perte à l'égard d'un placement dans une entreprise 14- Perte à l'égard d'un placement dans une entreprise 15a- Frais financiers et frais d'intérêts 15b- Paiements compensatoires d'acquisition de transfert de dividendes 16- Perte du Québec retenue à la source 17- Impôt étranger payé sur les revenus non liés à une entreprise 18- Impôt étranger payé sur les revenus non liés à une entreprise 19- Dons de bienfaisance 20- Autres dons 21a- Crédit d'impôt d'investissement - biens amortissables 21b- Crédit d'impôt d'investissement - autres biens 24a- Capital versé - Part de la société membre dans les dettes 24b- Capital versé - Part de la société membre dans les dettes 24c- Capital versé - Part de la société membre dans l'actif total 26- Fraction à risques 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 étrangères 32- Frais d'exploration au Québec 33- Frais d'exploration de surface, pétrolière ou gazière au Québec 34- Frais d'exploration dans le Nord québécois 35- Montants d'aide pour les frais inscrits aux cases 28 à 30 et 32 à 34 36- Pourcentage de participation dans les revenus (ou les pertes) 37- Montants d'unités déversées par l'associé 38- Code d'activité 39- Code de société de personnes 40- Code d'associé 41- Code de contribuable 42- Pourcentage des affaires faites au Québec par la société de personnes 43- Remboursement de capital 44- Crédit d'impôt pour dividendes

Abri fiscal

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

RL-15 (2023-10) 2 de 2

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

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'exploration d'autres ressources 66- Montants d'aide pour les frais inscrits aux cases 60 à 64 67- Code de la société de personnes 68- Code de la société de personnes 69- Code de la société de personnes 70- Code de la société de personnes 71- Montant admissible 72- Code de la société de personnes 73- Code de la société de personnes 74- Pourcentage de participation pour le crédit d'impôt 75- Date d'acquisition du bien 76- Date d'utilisation du bien 77- Code de la société de personnes 78- Code de la société de personnes 79- Code de la société de personnes 80- Code de la société de personnes 81- Code de la société de personnes 82- Code de la société de personnes 83- Code de la société de personnes 84- Code de la société de personnes 85- Code de la société de personnes 86- Code de la société de personnes 87- Code de la société de personnes 88- Code de la société de personnes 89- Code de la société de personnes 90- Code de la société de personnes 91- Code de la société de personnes 92- Code de la société de personnes 93- Code de la société de personnes 94- Code de la société de personnes 95- Code de la société de personnes 96- Code de la société de personnes 97- Code de la société de personnes 98- Code de la société de personnes 99- Code de la société de personnes

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

Complete lines 11 through 18 only if you disposed of the property in 2023.

TP-726.20.2-V (2023-10) 2 of 3

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

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

Taxable capital gain realized on a property = 23

Taxable capital gain realized on a property (line 10) 25

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

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

Eligible taxable capital gain amount realized on a property = 27

2.2 Eligible taxable capital gains amount realized on all property

Total of the amounts from line 27 of every form TP-726.20.2-V completed for 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-11 slip) 30
- for 1993 through 1995 (box F of your RL-11 slip and box 22 of your RL-15 slip) 31
- for 1996 through 1999 (box D of your RL-11 slip and box 31 of your RL-15 slip) 32
- for 2000 through 2002 (box D of your RL-11 slip and box 31 or 62 of your RL-15 slip) 33
- for 2003 through 2023 (box D of your RL-11 slip and box 32 or 62 of your RL-15 slip) 34

Add lines 30 through 34. 35

Amount of assistance received or receivable for the payment of the above expenses

- for 1992 (box H (F) of your RL-11 slip) 36
- for 1993 and 1994 (box H (F) of your RL-11 slip and box 34 (32) of your RL-15 slip) 37
- for 1995 (box H (F) of your RL-11 slip and box 35 (32) of your RL-15 slip) 38
- for 1996 and 1997 (box I (D) of your RL-11 slip and box 35 (31) of your RL-15 slip) 39
- for 1998 and 1999 (box G (D) of your RL-11 slip and box 35 (31) of your RL-15 slip) 40
- for 2000 through 2002 (box G (D) of your RL-11 slip and box 35 (32) or 66 (62) of your RL-15 slip) 41
- for 2003 through 2023 (box G (D) of your RL-11 slip and box 35 (32) or 66 (62) of your RL-15 slip) 42

Add lines 36 through 42. 43

Subtract line 43 from line 35. 44

If the result is negative or equal to zero, you are not entitled to the capital gains deduction for 2023. 45

Total of the capital gains deductions claimed for previous years (amount from line 58) 46

Subtract line 46 from line 44. 47

If the result is negative or equal to zero, you are not entitled to the capital gains deduction for 2023. 48

Multiply line 51 by 1/2. 49

Limit on exploration expenses incurred in Québec = 49

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4 Capital gains deductions claimed for previous years

Refer to the copies of form TP-726.20.2-V filed for previous years.

TP-726.20.2-V (2023-10) 3 of 3

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 54.1

Inclusion rate for 2000 54.2

Amount from line 70 for 2001 through 2009 54.3

Amount from line 75 for 2010 through 2022 54.4

Add lines 54 and 54.1. 54.5

Multiply line 54.5 by 2. 55

Add lines 55 through 57. Carry the result to line 50 of this form. 56

Capital gains deductions claimed for previous years = 56

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-726.2-V, Capital Gains Deduction on Qualified Property 68

Add lines 67 and 68. 69

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

Enter the amount of the deduction you are claiming. This amount must not be more than the least of the amounts on lines 28, 52, 65 or 70. Include this amount on line 292 of your income tax return. 71

Capital gains deduction on resource property = 71

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

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

Année: 2020 Code du relevé: 15 du dernier relevé transmis: 15

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

7- Intérêt et autres revenus de placement de source canadienne 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 non-déductibles admissibles 12- Montant net des dividendes admissibles

13- Gains (ou pertes) en capital à déduire 14- Perte (ou gain) en capital à déduire 15- Perte (ou gain) en capital à déduire 16- Perte (ou gain) en capital à déduire 17- Revenu étranger payé au contribuable 18- Revenu étranger payé au contribuable 19- Dons de bienfaisance 20- Autres dons 21- Perte (ou gain) en capital à déduire 22- Perte (ou gain) en capital à déduire 23- Perte (ou gain) en capital à déduire 24- Perte (ou gain) en capital à déduire 25- Perte (ou gain) en capital à déduire 26- Perte (ou gain) en capital à déduire 27- Perte (ou gain) en capital à déduire 28- Perte (ou gain) en capital à déduire 29- Perte (ou gain) en capital à déduire 30- Perte (ou gain) en capital à déduire 31- Perte (ou gain) en capital à déduire 32- Perte (ou gain) en capital à déduire 33- Perte (ou gain) en capital à déduire 34- Perte (ou gain) en capital à déduire 35- Perte (ou gain) en capital à déduire 36- Perte (ou gain) en capital à déduire 37- Perte (ou gain) en capital à déduire 38- Perte (ou gain) en capital à déduire 39- Perte (ou gain) en capital à déduire 40- Perte (ou gain) en capital à déduire 41- Perte (ou gain) en capital à déduire 42- Perte (ou gain) en capital à déduire 43- Perte (ou gain) en capital à déduire 44- Perte (ou gain) en capital à déduire 45- Perte (ou gain) en capital à déduire 46- Perte (ou gain) en capital à déduire 47- Perte (ou gain) en capital à déduire 48- Perte (ou gain) en capital à déduire 49- Perte (ou gain) en capital à déduire 50- Perte (ou gain) en capital à déduire 51- Perte (ou gain) en capital à déduire 52- Perte (ou gain) en capital à déduire 53- Perte (ou gain) en capital à déduire 54- Perte (ou gain) en capital à déduire 55- Perte (ou gain) en capital à déduire 56- Perte (ou gain) en capital à déduire 57- Perte (ou gain) en capital à déduire 58- Perte (ou gain) en capital à déduire 59- Perte (ou gain) en capital à déduire 60- Perte (ou gain) en capital à déduire 61- Perte (ou gain) en capital à déduire 62- Perte (ou gain) en capital à déduire 63- Perte (ou gain) en capital à déduire 64- Perte (ou gain) en capital à déduire 65- Perte (ou gain) en capital à déduire 66- Perte (ou gain) en capital à déduire 67- Perte (ou gain) en capital à déduire 68- Perte (ou gain) en capital à déduire 69- Perte (ou gain) en capital à déduire 70- Perte (ou gain) en capital à déduire 71- Perte (ou gain) en capital à déduire 72- Perte (ou gain) en capital à déduire 73- Perte (ou gain) en capital à déduire 74- Perte (ou gain) en capital à déduire 75- Perte (ou gain) en capital à déduire 76- Perte (ou gain) en capital à déduire 77- Perte (ou gain) en capital à déduire 78- Perte (ou gain) en capital à déduire 79- Perte (ou gain) en capital à déduire 80- Perte (ou gain) en capital à déduire 81- Perte (ou gain) en capital à déduire 82- Perte (ou gain) en capital à déduire 83- Perte (ou gain) en capital à déduire 84- Perte (ou gain) en capital à déduire 85- Perte (ou gain) en capital à déduire 86- Perte (ou gain) en capital à déduire 87- Perte (ou gain) en capital à déduire 88- Perte (ou gain) en capital à déduire 89- Perte (ou gain) en capital à déduire 90- Perte (ou gain) en capital à déduire 91- Perte (ou gain) en capital à déduire 92- Perte (ou gain) en capital à déduire 93- Perte (ou gain) en capital à déduire 94- Perte (ou gain) en capital à déduire 95- Perte (ou gain) en capital à déduire 96- Perte (ou gain) en capital à déduire 97- Perte (ou gain) en capital à déduire 98- Perte (ou gain) en capital à déduire 99- Perte (ou gain) en capital à déduire 100- Perte (ou gain) en capital à déduire

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 121 for 1993: 53
Amount from line 70 for 1994 through 1999: 53
Add lines 53 through 53: 53
Multiply line 53.3 by 4/3: 55
Amount from line 70 for 2000: 56
Inclusion rate for 2000: 56
Amount from line 70 for 2001 through 2009: 54
Amount from line 75 for 2010 through 2022: 54
Add lines 54 and 54.1: 54
Multiply line 54.3 by 2: 54
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).
Capital losses resulting from the disposition of resource property in 2023: 60
Multiply line 61 by 1/2: 61
Subtract line 62 from line 60: 62
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): 63
Add lines 62 and 63: 64
Subtract line 64 from line 66. If the result is negative, enter 0.
Enter the amount of the deduction you are claiming. This amount must not be more than the least of the amounts on lines 28, 52, 55, 58, 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100, 102, 104, 106, 108, 110, 112, 114, 116, 118, 120, 122, 124, 126, 128, 130, 132, 134, 136, 138, 140, 142, 144, 146, 148, 150, 152, 154, 156, 158, 160, 162, 164, 166, 168, 170, 172, 174, 176, 178, 180, 182, 184, 186, 188, 190, 192, 194, 196, 198, 200, 202, 204, 206, 208, 210, 212, 214, 216, 218, 220, 222, 224, 226, 228, 230, 232, 234, 236, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, 260, 262, 264, 266, 268, 270, 272, 274, 276, 278, 280, 282, 284, 286, 288, 290, 292, 294, 296, 298, 300, 302, 304, 306, 308, 310, 312, 314, 316, 318, 320, 322, 324, 326, 328, 330, 332, 334, 336, 338, 340, 342, 344, 346, 348, 350, 352, 354, 356, 358, 360, 362, 364, 366, 368, 370, 372, 374, 376, 378, 380, 382, 384, 386, 388, 390, 392, 394, 396, 398, 400, 402, 404, 406, 408, 410, 412, 414, 416, 418, 420, 422, 424, 426, 428, 430, 432, 434, 436, 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838, 840, 842, 844, 846, 848, 850, 852, 854, 856, 858, 860, 862, 864, 866, 868, 870, 872, 874, 876, 878, 880, 882, 884, 886, 888, 890, 892, 894, 896, 898, 900, 902, 904, 906, 908, 910, 912, 914, 916, 918, 920, 922, 924, 926, 928, 930, 932, 934, 936, 938, 940, 942, 944, 946, 948, 950, 952, 954, 956, 958, 960, 962, 964, 966, 968, 970, 972, 974, 976, 978, 980, 982, 984, 986, 988, 990, 992, 994, 996, 998, 1000, 1002, 1004, 1006, 1008, 1010, 1012, 1014, 1016, 1018, 1020, 1022, 1024, 1026, 1028, 1030, 1032, 1034, 1036, 1038, 1040, 1042, 1044, 1046, 1048, 1050, 1052, 1054, 1056, 1058, 1060, 1062, 1064, 1066, 1068, 1070, 1072, 1074, 1076, 1078, 1080, 1082, 1084, 1086, 1088, 1090, 1092, 1094, 1096, 1098, 1100, 1102, 1104, 1106, 1108, 1110, 1112, 1114, 1116, 1118, 1120, 1122, 1124, 1126, 1128, 1130, 1132, 1134, 1136, 1138, 1140, 1142, 1144, 1146, 1148, 1150, 1152, 1154, 1156, 1158, 1160, 1162, 1164, 1166, 1168, 1170, 1172, 1174, 1176, 1178, 1180, 1182, 1184, 1186, 1188, 1190, 1192, 1194, 1196, 1198, 1200, 1202, 1204, 1206, 1208, 1210, 1212, 1214, 1216, 1218, 1220, 1222, 1224, 1226, 1228, 1230, 1232, 1234, 1236, 1238, 1240, 1242, 1244, 1246, 1248, 1250, 1252, 1254, 1256, 1258, 1260, 1262, 1264, 1266, 1268, 1270, 1272, 1274, 1276, 1278, 1280, 1282, 1284, 1286, 1288, 1290, 1292, 1294, 1296, 1298, 1300, 1302, 1304, 1306, 1308, 1310, 1312, 1314, 1316, 1318, 1320, 1322, 1324, 1326, 1328, 1330, 1332, 1334, 1336, 1338, 1340, 1342, 1344, 1346, 1348, 1350, 1352, 1354, 1356, 1358, 1360, 1362, 1364, 1366, 1368, 1370, 1372, 1374, 1376, 1378, 1380, 1382, 1384, 1386, 1388, 1390, 1392, 1394, 1396, 1398, 1400, 1402, 1404, 1406, 1408, 1410, 1412, 1414, 1416, 1418, 1420, 1422, 1424, 1426, 1428, 1430, 1432, 1434, 1436, 1438, 1440, 1442, 1444, 1446, 1448, 1450, 1452, 1454, 1456, 1458, 1460, 1462, 1464, 1466, 1468, 1470, 1472, 1474, 1476, 1478, 1480, 1482, 1484, 1486, 1488, 1490, 1492, 1494, 1496, 1498, 1500, 1502, 1504, 1506, 1508, 1510, 1512, 1514, 1516, 1518, 1520, 1522, 1524, 1526, 1528, 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2858, 2860, 2862, 2864, 2866, 2868, 2870, 2872, 2874, 2876, 2878, 2880, 2882, 2884, 2886, 2888, 2890, 2892, 2894, 2896, 2898, 2900, 2902, 2904, 2906, 2908, 2910, 2912, 2914, 2916, 2918, 2920, 2922, 2924, 2926, 2928, 2930, 2932, 2934, 2936, 2938, 2940, 2942, 2944, 2946, 2948, 2950, 2952, 2954, 2956, 2958, 2960, 2962, 2964, 2966, 2968, 2970, 2972, 2974, 2976, 2978, 2980, 2982, 2984, 2986, 2988, 2990, 2992, 2994, 2996, 2998, 3000, 3002, 3004, 3006, 3008, 3010, 3012, 3014, 3016, 3018, 3020, 3022, 3024, 3026, 3028, 3030, 3032, 3034, 3036, 3038, 3040, 3042, 3044, 3046, 3048, 3050, 3052, 3054, 3056, 3058, 3060, 3062, 3064, 3066, 3068, 3070, 3072, 3074, 3076, 3078, 3080, 3082, 3084, 3086, 3088, 3090, 3092, 3094, 3096, 3098, 3100, 3102, 3104, 3106, 3108, 3110, 3112, 3114, 3116, 3118, 3120, 3122, 3124, 3126, 3128, 3130, 3132, 3134, 3136, 3138, 3140, 3142, 3144, 3146, 3148, 3150, 3152, 3154, 3156, 3158, 3160, 3162, 3164, 3166, 3168, 3170, 3172, 3174, 3176, 3178, 3180, 3182, 3184, 3186, 3188, 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3522, 3524, 3526, 3528, 3530, 3532, 3534, 3536, 3538, 3540, 3542, 3544, 3546, 3548, 3550, 3552, 3554, 3556, 3558, 3560, 3562, 3564, 3566, 3568, 3570, 3572, 3574, 3576

CONTENT OF A TYPICAL CHOICE TO ATTACH TO FORM TP-726.20.2

ELECTION PERTAINING TO SECTION 726.20.1 TA

Mr. Undefined

SIN: 123-456-678

Fiscal year ended December 31, 2023

This letter confirms that Mr Undefined would like to take advantage of the election available in section 726.20.1 of the Québec Taxation Act for his fiscal year ended December 31, 2023 in order to designate his shares of MARQUEST MUTUAL FUNDS INC. obtained in exchange for his units in [insert name of flow-through fund here] during a tax rollover shortly before the sale of the shares. Generally, the limited partnership units investing in flow-through shares have a lifespan of close to 2 years before the units are converted to without fiscal impact in securities more easily exchangeable on markets.

Thus, as the units in the [insert name of flow-through fund here] were admissible as resource property before the exchange without tax implication, I designate the shares in MARQUEST MUTUAL FUNDS INC. to be for me units constituting resource property pertaining to section 726.20.1 TA for the present election.

MR. UNDEFINED

DATE

Note: As stated in the opening paragraph, the information contained in this guide is for information purposes only and is not intended to substitute for professional tax advice. We urge our limited partners to consult with a tax advisor to determine the optimal use of their federal/provincial deductions/credits, as well as the impact, if any, on their potential liability for alternative minimum tax.

Claiming Your Provincial Mining Flow-Through Share Tax Credit

SASKATCHEWAN RESIDENTS

BOX 198 EXPENSES QUALIFYING FOR SASKATCHEWAN TAX CREDIT

This represents the renounced Canadian exploration expenses that qualify for the Saskatchewan Mineral Exploration Tax Credit for 2023.

- Report the amount from **box 198** of the T5013 slip to **line 2**, Part 1 – Saskatchewan Mineral Exploration Tax Credit for 2023 of Form T1279.
- Calculate **line 4** of form T1279 by multiplying **line 2** by 30%.
- Complete Part 1 – Saskatchewan Mineral Exploration Tax Credit for 2023 of Form T1279 and write the total on **line 7**.
- Complete Part 2 – Available Unused Credit and the Carryover to Previous Years section of form T1279 if you have unused credits at the end of the year.
- Transfer the result of the calculation from **line 7** of Form T1279 to **line 78** of Form SK428 – Saskatchewan Tax.
- Report the amount from **line 81** of Form SK428 on **line 42800** of your 2023 T1 Income Tax and Benefit Return.

T5013 Canada Revenue Agency / Agence du revenu du Canada

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

ILLUSTRATION ONLY

Saskatchewan Mineral Exploration Tax Credit

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.

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.

Tax credit rate

Line 2 multiplied by the percentage from line 3

Current year credit available

Line 1 plus line 4

Total credit available

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.)

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

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

Amount from line 7

Line 8 minus line 9

Total unused credit available

Part C – Saskatchewan tax

Saskatchewan tax on taxable income from line 8

Saskatchewan farm and small business capital gains tax credit (complete Form T1237)

Line 57 minus line 58

Saskatchewan tax on split income (complete Form T1206)

Line 59 plus line 60

Saskatchewan non-refundable tax credits from line 56

Saskatchewan dividend tax credit (use Worksheet SK428)

Saskatchewan minimum tax carryover:

Amount from line 40427 of your return

Add lines 62 to 64.

Line 61 minus line 65 (if negative, enter "0")

Saskatchewan additional tax for minimum tax purposes:

Form T691: line 111 minus line 112

Line 66 plus line 67

Provincial foreign tax credit (complete Form T2036)

Line 68 minus line 69 (if negative, enter "0")

Saskatchewan political contributions made in 2023

Saskatchewan political contribution tax credit (use Worksheet SK428)

Line 70 minus line 72 (if negative, enter "0")

Labour-sponsored venture capital tax credit:

For investments in venture capital corporations registered in Saskatchewan:

Enter your tax credit from Slip T2C (Sask.)

For investments in venture capital corporations registered federally:

Enter your tax credit from Slip T2C (Sask.)

Line 74 plus line 75

Line 73 minus line 76 (if negative, enter "0")

Saskatchewan mineral exploration tax credit (complete Form T1279)

Line 77 minus line 78 (if negative, enter "0")

Saskatchewan graduate tuition tax credit (complete Form RC360)

Line 79 minus line 80 (if negative, enter "0")

Enter this amount on line 42800 of your return.

Details of dependent children born in 2005 or later (if you need more space, attach an additional page)

Child's name	Relationship to you	Date of birth (Year Month Day)	Social insurance number (if available)

Part C – Net federal tax

Enter the amount from line 75.

Federal tax on split income (TOSI) (complete Form T1206)

Line 118 plus line 119

Amount from line 35303

Federal dividend tax credit (use Federal Worksheet)

Minimum tax carryover (complete Form T691)

Add lines 121 to 123.

Line 120 minus line 124 (if negative, enter "0")

Federal surtax on income earned outside Canada (complete Form T2203)

Line 125 plus line 126

Federal foreign tax credit (complete Form T2209)

Line 127 minus line 128

Recapture of investment tax credit (complete Form T2038(IND))

Line 129 plus line 130

Federal logging tax credit

Line 131 minus line 132 (if negative, enter "0")

Federal political contribution tax credit (use Federal Worksheet)

Total federal political contributions (attach receipts)

Investment tax credit (complete Form T2038(IND))

Labour-sponsored funds tax credit

Net cost of shares of a provincially registered fund

Add lines 134 to 136.

Line 133 minus line 137 (if negative, enter "0")

Advanced Canada workers benefit (ACWB) (complete Schedule 6)

Special taxes

Add lines 138 to 140.

Step 6 – Refund or balance owing

Amount from line 42000

CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)

Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)

Social benefits repayment (amount from line 23500)

Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")

Add lines 142 to 146.

BRITISH COLUMBIA RESIDENTS

BOX 197 EXPENSES QUALIFYING FOR BRITISH COLUMBIA TAX CREDIT

This represents the renounced Canadian exploration expenses that qualify for the British Columbia Mining Flow-through Share Tax Credit for 2023 and should be reported on form [T1231 – British Columbia Mining Flow-through Share Tax Credit](#) for calculating the British Columbia investment tax credit.

- i) Declare the amount from **box 197** on your T5013 slip on **line 1** in Part 1 – *BC flow-through mining expenditures eligible for the credit* of form [T1231](#).
- ii) Calculate **line 3** by multiplying **line 1** by 20%.
- iii) Complete Part 2 – *BC MFTS tax credit claim for 2023* and report the total on **line 9**.
- iv) Complete Part 3 – *Carryback and amount available to carry forward* if you have any unused credit at the end of the year.
- v) Declare the amount from **line 9** of form [T1231](#) on **line 90 (or Box 68810)** of form [BC428 – British Columbia Tax](#).
- vi) Report the amount from **line 91** of form [BC428](#) on **line 42800** of your T1 Income Tax and Benefit Return 2023.

T5013

Canada Revenue Agency / Agence du revenu du Canada

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

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

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

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

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

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

Other information - Autres renseignements

Box - Case Code

104 Box - Case Code Amount - Montant

128 Box - Case Code Amount - Montant

190 CAN Box - Case Code Amount - Montant

196 CAN Box - Case Code Code Amount - Montant

198 SK Box - Case Code Amount - Montant

200 ON Box - Case Code Amount - Montant

105 Box - Case Code Amount - Montant

151 Box - Case Code Amount - Montant

194 CAN Box - Case Code Code Amount - Montant

197 BC Box - Case Code Code Amount - Montant

199 MB Box - Case Code Code Amount - Montant

200 ON Box - Case Code Code Amount - Montant

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

Part C - British Columbia tax

British Columbia tax on taxable income from line 8 or 15

British Columbia tax on split income (complete Form T1206)

Line 61 plus line 62

British Columbia non-refundable tax credits from line 60

British Columbia dividend tax credit (use Worksheet BC428)

British Columbia minimum tax carryover:

Amount from line 40427

of your return

Add lines 64 to 66.

Line 63 minus line 67 (if negative, enter "0")

British Columbia additional tax for minimum tax purposes:

Amount from line 118 of Form T691

Line 68 plus line 69

Provincial foreign tax credit (complete Form T2036)

Line 70 minus line 71 (if negative, enter "0")

British Columbia tax reduction

If your net income from line 23600 of your return is \$37,814 or more, enter "0" on line 79 and continue on line 80. If it is less than \$37,814, complete the following calculation:

Basic reduction

Enter your net income from line 23600 of your return.

Base amount

Line 74 minus line 75 (if negative, enter "0")

Applicable rate

Line 76 multiplied by the percentage from line 77

Line 73 minus line 78 (if negative, enter "0")

British Columbia tax reduction

Line 72 minus line 79 (if negative, enter "0")

British Columbia logging tax credit from Form FIN 542S or Form FIN 542P

Line 80 minus line 81 (if negative, enter "0")

British Columbia political contributions made in 2023

British Columbia political contribution tax credit (use Worksheet BC428) (maximum \$500)

Line 82 minus line 84 (if negative, enter "0")

British Columbia employee share ownership plan tax credit from Certificate ESOP 20

British Columbia employee venture capital corporation tax credit from Certificate EVCC 30

Total ESOP and EVCC credits:

Line 86 plus line 87

Line 85 minus line 88 (if negative, enter "0")

British Columbia mining flow-through share tax credit (complete Form T1231)

Line 89 minus line 90 (if negative, enter "0")

Enter this amount on line 42800 of your return.

British Columbia tax

See the privacy notice of your return.

5010-C E (23)

Page 3 of 3

British Columbia Mining Flow-Through Share Tax Credit

Complete this form to calculate your British Columbia mining flow-through share (BC MFTS) tax credit. You can claim this credit if you received a Form T101, Statement of Resource Expenses, with an amount in box 141 or 151 (or both), or a Form T5013, Statement of Partnership Income, with an amount in box 197 and box 241.

The BC MFTS tax credit is 20% of BC flow-through mining expenditures renounced to an individual by a corporation under a flow-through share agreement. The expenditures must have been incurred, or deemed by subsection 66(12.66) of the federal Income Tax Act to have been incurred, before January 1, 2024.

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

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

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

Part 1 - BC flow-through mining expenditures eligible for the credit

Enter the total of all eligible amounts from boxes 141 and 151 of your T101 slips and from box 197 and box 241 of your T5013 slips.

Tax credit rate

Line 1 multiplied by the percentage from line 2

Current-year credit available

Part 2 - BC MFTS tax credit claim for 2023

Enter the amount from line 3.

Enter the BC MFTS tax credit available for carryforward from your 2022 notice of assessment or reassessment.

Line 4 plus line 5

Total credit available

Enter the amount from line 89 of your Form BC428, British Columbia Tax.

(If you have to pay tax to more than one jurisdiction, enter the amount from line 50 of Form BC428MJ in Part 4 of your Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.)

Enter whichever is less: amount from line 6 or line 7

Enter the credit you are claiming for 2023 (cannot be more than line 8).

Enter this amount on line 68810 of your Form BC428 or Form BC428MJ in Part 4 of your Form T2203, whichever applies.

Current-year claim

T1231 E (23)

(Ce formulaire est disponible en français sur le site de l'Agence du revenu du Canada.)

Page 1 of 2

Canada

Part C - Net federal tax

Enter the amount from line 75.

Federal tax on split income (TOSI) (complete Form T1206)

Line 118 plus line 119

Amount from line 35000

Federal dividend tax credit (use Federal Worksheet)

Minimum tax carryover (complete Form T691)

Add lines 121 to 123.

Line 120 minus line 124 (if negative, enter "0")

Federal surtax on income earned outside Canada (complete Form T2203)

Line 125 plus line 126

Federal foreign tax credit (complete Form T2209)

Line 127 minus line 128

Recapture of investment tax credit (complete Form T2038(IND))

Line 129 plus line 130

Federal logging tax credit

Line 131 minus line 132 (if negative, enter "0")

Federal tax

Federal political contribution tax credit (use Federal Worksheet)

Total federal political contributions (attach receipts)

Investment tax credit (complete Form T2038(IND))

Labour-sponsored funds tax credit

Net cost of shares of a provincially registered fund

Allowable credit

Add lines 134 to 136.

Line 133 minus line 137 (if negative, enter "0")

Advanced Canada workers benefit (ACWB) (complete Schedule 6)

Special taxes

Add lines 138 to 140.

Net federal tax

Step 6 - Refund or balance owing

Amount from line 42000

CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)

Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)

Social benefits repayment (amount from line 23500)

Provincial or territorial tax

(complete and attach your provincial or territorial Form 428, even if the result is "0")

Add lines 142 to 146.

Total payable

T1 General 2022 (p7)

MANITOBA RESIDENTS

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.

- i) Report the amount from **box 199** of form T5013 slip on line 2, Part 1 – *Manitoba mineral exploration tax credit for 2023* of form T1241.
- ii) Calculate line 4 of form T1241 by multiplying **line 2** by 30%.
- iii) Complete Part 1 – *Manitoba mineral exploration tax credit for 2023* and write the total on **line 8**.
- iv) Complete Part 2 – *Unused credit available and Carryback to previous years* if you have any unused credit at the end of the year.
- v) Report the amount from **line 8** of form T1241 onto **line 81 (or Box 60920)** of form MB428 – Manitoba Tax.
- vi) Declare the amount from **line 82** of form MB428 on **line 42800** of your T1 Income Tax and Benefit Return 2023.

T5013 Canada Revenue Agency / Agence du revenu du Canada

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

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

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

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

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

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

Box - Case Code Amount - Montant

104 Box - Case Code Amount - Montant

128 Box - Case Code Amount - Montant

190 CAN Box - Case Code Amount - Montant

196 CAN Box - Case Code Code Amount - Montant

198 SK Box - Case Code Amount - Montant

200 ON Box - Case Code Amount - Montant

105 Box - Case Code Amount - Montant

151 Box - Case Code Amount - Montant

194 CAN Box - Case Code Amount - Montant

197 BC Box - Case Code Amount - Montant

199 MB Box - Case Code Amount - Montant

200 ON Box - Case Code Amount - Montant

Protected B when completed - Protégé B une fois rempli

Part C - Manitoba tax

Manitoba tax on taxable income from line 8

Manitoba tax on split income (complete Form T1206)

Line 58 plus line 59

Manitoba non-refundable tax credits from line 57

Manitoba dividend tax credit (use Worksheet MB428)

Manitoba minimum tax carryover:

Amount from line 40427 of your return

Add lines 61 to 63.

Line 60 minus line 64 (if negative, enter "0")

Manitoba additional tax for minimum tax purposes:

Form T691: line 111 minus line 112

Line 65 plus line 66

Manitoba political contributions made in 2023

Manitoba political contribution tax credit (use Worksheet MB428)

Line 67 minus line 69 (if negative, enter "0")

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).

Line 70 minus line 71 (if negative, enter "0")

Provincial foreign tax credit (complete Form T2036)

Line 72 minus line 73 (if negative, enter "0")

Manitoba community enterprise development tax credit (complete Form T1256)

Line 74 minus line 75 (if negative, enter "0")

Manitoba small business venture capital tax credit for individuals (complete Form T1256-1)

Line 76 minus line 77 (if negative, enter "0")

Manitoba employee share purchase tax credit (complete Form T1256-2)

Line 78 minus line 79 (if negative, enter "0")

Manitoba mineral exploration tax credit (complete Form T1241)

Line 80 minus line 81 (if negative, enter "0")

Enter this amount on line 42800 of your return.

Manitoba tax

See the privacy notice on your return.

5007-C E (23)

Page 3 of 3

Manitoba Mineral Exploration Tax Credit

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.

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.

Tax credit rate

Line 2 multiplied by the percentage from line 3

Current-year credit available

Line 1 plus line 4

Total credit available

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.)

Enter whichever is less:

amount from line 5 or line 6.

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

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

Amount from line 8

Line 9 minus line 10

Total unused credit available

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

Part C - Net federal tax

Enter the amount from line 70

Federal tax on split income (TOSI) (complete Form T1206)

Line 118 plus line 119

Amount from line 35000

Federal dividend tax credit (use Federal Worksheet)

Minimum tax carryover (complete Form T691)

Add lines 121 to 123.

Line 120 minus line 124 (if negative, enter "0")

Federal surtax on income earned outside Canada (complete Form T2203)

Line 125 plus line 126

Federal foreign tax credit (complete Form T2209)

Line 127 minus line 128

Recapture of investment tax credit (complete Form T2038(ND))

Line 129 plus line 130

Federal logging tax credit

Line 131 minus line 132 (if negative, enter "0")

Federal political contribution tax credit (use Federal Worksheet)

Total federal political contributions (attach receipts)

Investment tax credit (complete Form T2038(ND))

Net cost of shares of a provincially registered fund

Add lines 134 to 136.

Line 133 minus line 137 (if negative, enter "0")

Advanced Canada workers benefit (ACWB) (complete Schedule 6)

Special taxes

Add lines 138 to 140.

Net federal tax

Step 6 - Refund or balance owing

Amount from line 42000

CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)

Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)

Social benefits repayment (amount from line 23500)

Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")

Add lines 142 to 146.

Total payable

ONTARIO RESIDENTS

BOX 200 **EXPENSES QUALIFYING FOR ONTARIO TAX CREDIT**

This amount represents the renounced Canadian exploration expenses that qualify for the Ontario Focused Flow-Through Share Tax Credit for 2023. It should be reported on form [T1221 – Ontario Focused Flow-Through Share Resource \(Individuals\)](#) for calculating the total qualifying resource expenses.

- i) Report the amount from **box 200** of form T5013 slip on **line 1, 2 or 3** of form T1221.
- ii) Report the amount from **line 4** of form [T1221](#) to **line 63220** in the Ontario focused flow-through share tax credit section of form [ON479 – Ontario Credits](#).
- iii) Calculate **line 18** on form [ON479](#) by multiplying **line 63220** by 5%.
- iv) Declare the amount from **line 20** of form [ON479](#) on **line 47900** of your T1 Income Tax and Benefit Return 2023.

T5013 Canada Revenue Agency / Agence du revenu du Canada

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

AAAA-MM-JJ

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

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

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

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

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

Box - Case Code Amount - Montant

104 Box - Case Code Amount - Montant

128 Box - Case Code Amount - Montant

190 CAN Box - Case Code Amount - Montant

196 CAN Box - Case Code Code Amount - Montant

198 SK Box - Case Code Amount - Montant

200 ON Box - Case Code Amount - Montant

105 Box - Case Code Amount - Montant

151 Box - Case Code Amount - Montant

194 CAN Box - Case Code Amount - Montant

197 BC Box - Case Code Amount - Montant

199 MB Box - Case Code Amount - Montant

ILLUSTRATION ONLY

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

Amount from line 14 of the previous page

Protected B when completed

Ontario political contribution tax credit

Ontario political contributions made in 2023

Enter \$1,552 if your total contributions are \$3,531 or more.

If not, use Worksheet ON479.

Ontario focused flow-through share tax credit

Enter your total expenses from your Form T1221.

Ontario co-operative education tax credit

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program

Are you claiming this credit as a member of a partnership?

If yes, enter your nine-digit business number.

If the total salaries and wages paid in the previous tax year were:

\$600,000 or more, enter 25% of the total eligible expenditures for all students on line 19

\$400,000 or less, enter 30% of the total eligible expenditures for all students on line 19

more than \$400,000 but less than \$600,000, use Worksheet ON479 to calculate the amount to enter on line 19

Enter the total amount claimed for all qualifying work placements. (maximum \$3,000 per student)

Add lines 15, 17, 18 and 19.

Enter the amount from line 20 on line 47900 of your return.

5006-TC E (23)

Page 2 of 2

T1221 Ontario

Ontario Focused Flow-Through Share Resource Expenses (Individuals)

Complete this form if you are claiming an Ontario focused flow-through share tax credit on your Form ON479, Ontario Credits. You must be a resident of Ontario on the last day of the taxation year to claim this credit.

Any credit claimed in a tax year will reduce the balance of your Cumulative Canadian Exploration Expense (CCEE) pool in the year following the credit claim. If the pool balance is negative after this deduction, the negative amount must be reported as income on line 13000 of your return.

If you are filing a paper return, attach a copy of this form to your return as well as the credit certification documents (Form T101, Statement of Resource Expenses, or Form T5013, Statement of Partnership Income) that you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

Name Social insurance number (SIN)

Address Tax year

Use a separate line to enter the identification number for each corporation (not applicable for T5013 slips) and the amounts from boxes 145 and 155 of your T101 slips or boxes 200 and 244 of your T5013 slips. If you need more space, attach a separate list and enter only your total on line 4.

Identification number Enter the amount of qualifying expenses.

Identification number Enter the amount of qualifying expenses.

Identification number Enter the amount of qualifying expenses.

Add lines 1 to 3. Enter this amount on line 63220 of your Form ON479, Ontario Credits.

Ontario focused flow-through share tax credit

See the privacy notice on your return.

T1221 E (23)

(Ce formulaire est disponible en français.)

Canada

Protected B when completed

T1 General 2023 (p8)

Step 6 - Refund or balance owing (continued)

Enter the amount from line 145 of the previous page.

Total income tax deducted (amounts from all Canadian slips)

Refundable Quebec abatement (see line 44000 of the guide)

CPP or QPP overpayment (see line 30800 of the guide)

Employment insurance (EI) overpayment (see line 45000 of the guide)

Refundable medical expense supplement (use Federal Worksheet)

Canada workers' benefit (CWB) (complete Schedule 6)

Canada training credit (CTC) (complete Schedule 11)

Refund of investment tax credit (complete Form T2038(IND))

Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)

Employee and partner GST/HST rebate (complete Form GST370)

Eligible educator school supply tax credit

Supplies expenses (maximum \$1,000)

Canadian journalism labour tax credit (box 236 of all T5013 slips)

Return of fuel charge proceeds to farmers tax credit (complete Form T2043)

Air quality improvement tax credit (complete Form T2039)

Tax paid by instalments

Provincial or territorial credits (complete Form 479, if it applies)

Add lines 147 to 162.

Refund or balance owing

For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.

Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2022 tax refund to the Ontario opportunities fund. Please see the provincial pages for details.

I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.

Sign here

It is a serious offence to make a false return.

Telephone number:

Date:

Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

Do not use this area.

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