# TAX FILING GUIDE FOR THE 2015 TAXATION YEAR



# \* mapleleaf SHORT DURATION FLOW-THROUGH

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Canada Revenue Agence du revenu Agency du Canada	Fiscal period end Exercice se terminant le	ΥΥΥΥ ΑΑΑΑ	MM	DD JJ État d	es revenus		T5013 f Partnership Income société de personnes
Filer's name and address – Nom et adresse du déclarant	Tax shelte	er identification	number	(see statement on reverse side *	TS		
YOUR NAME	Par	tner code de l'associé	Tabri fisca	al (lisez <b>l'énoncé</b> au dos *) Country code Code du pays	10	Ger	Recipient type nre de bénéficiaire
Partnership account number (15 chara Numéro de compte de la société de personnes (	cters) 15 caractères)	Total d	u revenu (o	d partner's business income (loss de la perte) d'entreprise du command	litaire	Fotal du re	al business income (loss) evenu (de la perte) d'entreprise
001			010		020		
Partner's identification number Numéro d'identification de l'associé	Partner's share (%) of partn Part de l'associé (%) da la société de personne	ns s	_	Total capital gains (losses) tal des gains (pertes) en capital		Dédu	Capital cost allowance action pour amortissement
006	005	[	030		040		
Partner's name and address – Nom et adresse	de l'associé		Codo	Amount Montont	Rev. Case	Cada	Amount Montoni
Last name (print) - Nom de famille (en lettres moulées) MAPLE LEAF SHORT DURATIO	First name – Prénom Initials – Initiales	Box – Case	CAN	Amount – Montant	Box – Case 190 C	AN	Amount – Montant
Suite 808, 609 Granville Street		Box – Case 128	Code	Amount – Montant	Box – Case 191 C	Code AN	Amount – Montant
Vancouver, British Columbia V7Y	1G5	Box – Case 151	Code	Amount – Montant	Box – Case	Code AN	Amount – Montant
Box – Case Code Other information – A	utres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
Agency dǔ Canada	Fiscal period end Exercice se terminant le	AAAA er identification 'inscription de	MM number l'abri fisca	JJ État d (see statement on reverse side * al (lisez l'énoncé au dos *)	es revenus		T5013 f Partnership Income société de personnes
	Par	tner code		Country code			Recipient type hre de bénéficiaire
	Code	de l'associé		Code du pays		Ger 004	nre de bénéficiaire
Partnership account number (15 charao Numéro de compte de la société de personnes (	cters) 15 caractères)			d partner's business income (loss de la perte) d'entreprise du comman			al business income (loss) evenu (de la perte) d'entreprise
001			010		020		
Partner's identification number Numéro d'identification de l'associé	Partner's share (%) of partn Part de l'associé (%) da la société de personne 005	ns s	To:	Total capital gains (losses) tal des gains (pertes) en capital	040	Dédu	Capital cost allowance liction pour amortissement
Partner's name and address – Nom et adresse Last name (print) – Nom de famille (en lettres moulées)	de l'associé First name – Prénom Initials – Initiales	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
Box – Case Code Other information – A	utres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
T5013 (15) Protected B when completed	– Protégé B une fois rempli			C	consultez l'avi		the privacy notice on your retui dentialité dans votre déclaratic

# **GETTING STARTED**

# **YOUR T5013**

Your personal T5013 – 'Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses' will be sent directly to you from your investment dealer's back office on or before March 31, 2016. The same procedure is followed in each subsequent year.

# KEY BOXES ON YOUR T5013 THAT ARE USED TO CALCULATE YOUR TAX DEDUCTION AND THAT ARE COVERED IN THIS GUIDE:

# **KEY BOXES**

BOX 104	$\rightarrow$	Limited Partnership business income (loss)
BOX 128	$\rightarrow$	Interest from Canadian Sources
BOX 151	$\rightarrow$	Capital Gains (losses)
BOX 190	$\rightarrow$	Renounced Canadian Exploration Expenses
BOX 191	$\rightarrow$	Renounced Canadian Development Expenses
BOX 194	$\rightarrow$	Expenses qualifying for an ITC
BOX 197	$\rightarrow$	Expenses qualifying for a Provincial Tax Credit – British Columbia residents
BOX 198	$\rightarrow$	Expenses qualifying for a Provincial Tax Credit – Saskatchewan residents
BOX 199	$\rightarrow$	Expenses qualifying for a Provincial Tax Credit – Manitoba residents
BOX 200	$\rightarrow$	Expenses qualifying for a Provincial Tax Credit – Ontario residents

There may be other boxes on your T5013 that contain information but do not have to be entered on your tax return. This tax filing guide has been provided to assist you in claiming your 2015 tax deductions from your investment in a Maple Leaf Short Duration Flow-Through Limited Partnership ("Maple Leaf" or the "Partnership").

This guide should not be considered as tax advice. Maple Leaf strongly recommends you consult with your professional tax and/or investment advisor to determine the appropriate use of tax deductions and other tax considerations.

Please view the sample T5013 found in this guide. The figures provided in your personal T5013 need to be inserted in the applicable sections of your T1 Tax Return and related schedules. Forms referred to in this booklet (T1 General Return, Schedule 3, Schedule 4, T1229, T5004) are available for download through the Canada Revenue Agency (CRA) website www.cra-arc.gc.ca or on the tax reporting page of our website www.MapleLeafFunds.ca/shortduration.

## NOTE:

You will receive a T5013 for each limited partnership you own and for each year the partnership is active. In some cases, you will need to sum the amounts from your T5013s before inserting them into the appropriate place on the tax schedule. If you are using a software program, each T5013 should be entered separately.

# **REPORTING INVESTMENT INCOME**

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#### PLEASE REFERENCE INSIDE FRONT COVER SAMPLE **T5013** OR YOUR PERSONAL TAX SLIP

## BOX 104 -

The amount in Box 104 represents the Limited Partnership business income (loss) for a limited partner.

Partner's name and address – Nom et adresse	de l'associé		Box - Case Code	Amount – Montant	Box - Case Code	Amount – Montant
Last name (print) – Nom de famille (en lettres moulées)	First name – Prénom	Initials – Initiales	104 CAN	•	190 CAN	
			Box - Case Code 128 CAN		Box - Case Code 191 CAN	Amount – Montant
			Box - Case Code 151 CAN	•	Box - Case Code 194 CAN	Amount – Montant
3ox - Case Code Other information -	Autres renseignements		Box - Case Code	Amount – Montant	Box - Case Code	Amount – Montant
			Box - Case Code	Amount – Montant	Box - Case Code	Amount – Montant
			Box - Case Code	Amount – Montant	Box - Case Code	Amount – N (+)

### T1 General - page 2

Step 1: Insert the amount found in Box 104 of your T5013 onto page 2, line 122 of your T1 General.

The income (loss) is different from the income (loss) shown in the financial statements due to the differences between how the expenses are deducted for tax purposes and how they are deducted for accounting purposes.

### **NOTE:** WHAT IS INCOME (LOSS)?

The cash distributions are not included in your income – they are taken into account when determining the Adjusted Cost Base (ACB) of your units for tax purposes.

		1	Protected B when completed	2	
The guide contains valuable information to help yo When you come to a line on the return that applies			ide for more information.		
Please answer the following question:				_ ٦	
Did you own or hold specified foreign property where the to at any time in 2015, was more than CAN\$100,000? See "Specified Foreign property" in the guide for more info		property,	Yes 1 No 2		
If <b>yes</b> , complete Form T1135 and attach it to your return.					
If you had dealings with a non-resident trust or corporation	i in 2015, see "Foreign incon	ne" in the guide.			
As a resident of Canada, you have to report your in	ncome from all sources	both inside and	l outside Canada.		
Total income		1			
Employment income (box 14 of all T4 slips)		101			
Commissions included on line 101 (box 42 of all T4 slips)	102				
Wage loss replacement contributions (see line 101 in the guide)	103				
Other employment income		104 +			
Old age security pension (box 18 of the T4A(OAS) slip)		113 +	<u> </u>		• • • • • • • • • • • • • • • • • • • •
CPP or QPP benefits (box 20 of the T4A(P) slip)		114 +	+-		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152				
Other pensions and superannuation		115 +			
Elected split-pension amount (attach Form T1032)		116 +		:	
Universal child care benefit (UCCB)		117 +			
UCCB amount designated to a dependant	185			:	
Employment insurance and other benefits (box 14 of the T4	= slip)	119 +			
Taxable amount of dividends (eligible and other than eligible			<u> </u>		
Canadian corporations (attach Schedule 4)		120 +			
Taxable amount of dividends other than eligible dividends,					
included on line 120, from taxable Canadian corporations	180				
Interest and other investment income (attach Schedule 4)		121 +	<b>_</b>	•	
Net partnership income: limited or non-active partners only		122 🖅 🗲			
Registered disability savings plan income		125 +			
Rental income Gross 160	Net	126 +			
Taxable capital gains (attach Schedule 3)	Not	127 +	+		
<u>·····································</u>			+-		
Support payments received Total 156	Taxable amount	128 +			
RRSP income (from all T4RSP slips)		129 +			
Other income Specify:		130 +			
Self-employment income					
Business income Gross 162	Net	135 +			
Professional income Gross 164		137 +			
Commission income Gross 166		139 <u>+</u>			
Farming income Gross 168		141 +	+		
Fishing income Gross 170	Net	143			
Workers' compensation benefits (box 10 of the T5007 slip)	144				
Social assistance payments	145 +				
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +		1		
Add lines 144, 145, and 146 (see line 250 in the guide).		►147 <u>+</u>			
Add lines 101, 104 to 143, and 147.	his is your total income.	150 =			
5000-R					

# REPORTING INVESTMENT INCOME (CON'T FROM PG. 3)

#### PLEASE REFERENCE INSIDE FRONT COVER SAMPLE **T5013** OR YOUR PERSONAL TAX SLIP

Partner's name and an Last name (print) – Nom de	ddress – Nom et adresse de l'associé famille (en lettres moulées) First name – Prénom Initial	Box - Case 104 C		Amount – Montant	Box – Case 190	Code CAN	Amount – Montant	
		Box – Case	Code	Amount - Montant	Box – Case	Code	Amount – Montant	
		128 C	CAN	0	191	CAN		
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant	
		151 C	CAN		194	CAN		
Box - Case Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant	
		Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant	1
1 11 11		Box – Case	Code	Amount - Montant	Box – Case	Code	Amount (+)	

### **←** BOX 128

The amount in Box 128 represents the interest income from Canadian sources.

# T1 - Schedule 4, page 1

**.**....

		Protected B when comp
T1-2015	Statement of Investment Incon	ne Schedule
	yers below, and attach any information slips you received. Attach a ace. Attach a copy of this schedule to your return.	separate sheet of
I – Taxable amount of di	vidends (eligible and other than eligible) from taxable Canadiar	n corporations
Taxable amount of divi	dends other than eligible dividends (specify):	
		+
Add lines 1 to 3, and e	nter this amount on line 180 of your return.	180 =
Taxable amount of elig	jible dividends (specify):	+
		+
Add lines 4 to 7, and e	nter this amount on line 120 of your return.	120=
II – Interest and other inv	estment income	• • • •
Specify:		<u> </u>
Income from foreign so	purces (specify):	······
Enter this amount on li	ne 121 of your return.	121=
III – Carrying charges and	l interest expenses	
Carrying charges (spe	•	
Interest expenses (spe	cify):	+
Enter this amount on li	ne 221 of your return.	221=
5000-S4		
	~	
		Protected B when comp

Step 2: Insert the amount found in Box 128 of your T5013 into Part II, line 121 - Interest and other investment income found on page 1 of your T1 - Schedule 4.

Step 3: Carry the same amount forward to line 121 on page 2 of your T1 - Schedule 4.

## **NOTE:** DID YOU BORROW OR DID YOU BUY?

If you borrowed any amounts to acquire your limited partnership units the amount of interest expense you incurred in the year could be included in Section III "Carrying Charges and Interest Expenses" of Schedule 4.

Please consult your tax advisor as to the deductibility of such interest expense. The total of this section is entered on line 221 of your T1 General.

# **REPORTING CAPITAL GAINS (LOSSES)**

#### PLEASE REFERENCE INSIDE FRONT COVER SAMPLE **T5013** OR YOUR PERSONAL TAX SLIP

#### BOX 151 -

The amount in Box 151 represents the capital gains or losses incurred by your limited partnership investment in 2015 (losses may be shown either in brackets or with a negative number). Capital gains or losses are the result of transactions in the investment portfolio whereby holdings are sold at a gain or a loss.

Step I: Insert the amount found in Box 151 of your T5013 into line 174 of Schedule 3 (remember to total all amounts from your T5, T5013 or T4PS information slips as indicated on Schedule 3).

Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initiales – Initiales	Box - Case Code 104 CAN	Amount – Montant	Box - Case Code	Amount – Montant
	Box - Case Code 128 CAN	Amount – Montant	Box - Case Code 191 CAN	Amount – Montant
	Box - Case Code 151 CAN	Amount – Montant	Box - Case Code 194 CAN	Amount – Montant
Box - Case Code Other Information - Autres renseignements	Box - Case Code	Amount - Montant	Box - Case Code	Amount – Montant
	Box - Case Code	Amount - Montant	Box - Case Code	Amount – Montant
	Box - Case Code	Amount - Montant	Box - Case Code	Amount -

## T1 - Schedule 3, page 2

T1-2015	Capit	al Gains	(or Loss	os) in 20	15		when completed	
				,			lieuule 5	
For more information, see line 127 in Attach a separate sheet of paper if yo						iins.		
Note: If you have a business investr	ment loss, v	(1) ear of Proceeds	(2) of disposition A	(3) djusted cost base	(4) Outlays and expense	(5) Gain (or	loss)	
see line 217 in the guide.	acc	uisition	or disposition 7		(from dispositions)	(column 2 columns 3	minus	
I. Qualified small business corpor	ation shares	(Report, in 3	below, publ	cly traded sha	res, mutual fur	d units,		
deferral of eligible small business Number Name of corp. and class of sh		shares, and o	ther shares.)					
Number Name of corp. and class of an								
		al 106			Gain (or loss	s) <b>107</b>		
2. Qualified farm or fishing propert Address or legal description of property	ty							
disposed of before April 21, 2015	Prov./Terr.			- I				
Address or legal description of property						274	A	
disposed of after April 20, 2015	Prov./Terr.							
Total	: line A plus line	+ B 109		Gain (or los	s): line A plus line	+ B 110+	В	
Mortgage foreclosures and conditional sales repossessions before April 21,	Prov/Terr			0000 (01 103	_,			
2015 – Address or legal description	riov./ren.					275	с	
Mortgage foreclosures and conditional sales repossessions after April 20,	Prov./Terr.					275	- C	
2015 – Address or legal description	Prov./Terr.						_	
	: line C plus line	+			s): line C plus line	+	D	
		al 131			Gain (or loss	s) 132+		
	· · · ·	properties				,		
	Prov./Terr.	properties				1		
Keal estate, depreciable propert Address or legal description	Prov./Terr.	al 136			Gain (or loss			
Address or legal description	Prov./Terr. Tor notes, and of	al <b>136</b>	operties		Gain (or loss			
5. Bonds, debentures, promissory Face value Maturity date Name c	Prov./Terr. Tol notes, and of	al <b>136</b>	operties		Gain (or loss			
Address or legal description 5. Bonds, debentures, promissory Face value Maturity date Name c	Prov./Terr. Tol notes, and of	al <b>136</b>	roperties		Gain (or loss			RN TO NEXT PAG
Address or legal description	Prov./Terr. Tol notes, and of	al <b>136</b>	roperties		Gain (or loss			IN TO NEXT PAG
Address or legal description 5. Bonds, debentures, promissory Face value Maturity date Name c	Prov./Terr. Tol notes, and of	al <b>136</b>	roperties		Gain (or loss			RN TO NEXT PAG
Address or legal description	Prov/Terr. Tor notes, and of of issuer age 3	al 136 ther similar pr evious page.				) 138+ 		RN TO NEXT PAG
Address or legal description   Bonds, debentures, promissory  Face value Maturity date Name of	Prov./Terr. Tot notes, and of of issuer age 3 E on the pro- qualifying d	ther similar pr evious page.		all business		) 138+ 		IN TO NEXT PAG
Address or legal description	Prov./Terr. Tot notes, and of of issuer age 3 E on the pro- qualifying d	ther similar pr evious page.		all business		) 138+ 		
Address or legal description   Bonds, debentures, promissory  Face value Maturity date Name of	Prov./Terr. Tor notes, and of of issuer age 3 E on the provide of the previous e eligible for	al 136 ther similar pr evious page. ispositions of page) the capital g	f eligible sm	ion from the	corporation sh	ares		IN TO NEXT PAG
Address or legal description   Bonds, debentures, promissory  Face value Maturity date Name of    Capital gains deferral from  (included in number 3 on th  Farming and fishing incom of eligible capital property	Prov/Terr. Tot notes, and of of issuer age 3 E on the prr qualifying d he previous e eligible for made befor	evious page. ispositions of page) the capital g	f eligible sm gains deduc 015 (for det	ion from the ails, see Forr	corporation sh disposition n T657)	ares		IN TO NEXT PAG
Address or legal description   Bonds, debentures, promissory  Face value Maturity date Name of	Prov/Terr. Tot notes, and of of issuer age 3 E on the prr qualifying d he previous e eligible for made befor e eligible for made after <i>I</i>	al 133 ther similar pr evious page. ispositions of page) the capital g e April 21, 22 the capital g April 20, 201	f eligible sm gains deduc 015 (for det jains deduc 5 (for detail	ion from the ails, see Forr ion from the s, see Form	corporation sh disposition n T657) disposition	ares		IN TO NEXT PAG
Address or legal description	Prov/Terr. Toi notes, and of of issuer age 3 E on the prr qualifying d he previous e eligible for made befor e eligible for made befor e eligible for	at 133 http://www.actions.org/	f eligible sm gains deduc 015 (for det jains deduc 5 (for detail	ion from the ails, see Forr ion from the s, see Form ion from the	corporation sh disposition n T657) disposition T657)	ares Line F min 76	I61- us line G =	IN TO NEXT PAG
Address or legal description	Prov/Terr. Tot notes, and of a fissuer age 3 E on the pro- qualifying d he previous e eligible for made <b>befor</b> e eligible for made <b>after</b> <i>i</i> e eligible for al property for al property for	evious page. ispositions of page) the capital g April 21, 22 the capital g April 20, 201 the capital g or the year	f eligible sm gains deduc 015 (for det gains deduc 5 (for detail gains deduc	ion from the ails, see Forr ion from the s, see Form ion from the Line	corporation sh disposition n T657) disposition T657)	ares		IN TO NEXT PAG
Address or legal description	Prov./Terr. Tot notes, and of d issuer age 3 E on the pr qualifying d he previous e eligible for made after <i>x</i> e eligible for made after <i>x</i> e eligible for made after <i>x</i>	al <b>133</b> ther similar pr sipositions of page) the capital g <b>a April 20, 201</b> the capital g <b>April 20, 201</b> the capital g <b>a April 20, 201</b>	f eligible sm gains deduc 015 (for det gains deduc 5 (for detail gains deduc	ion from the ails, see Forr ion from the s, see Form ion from the Line	corporation sh disposition n T657) disposition T657) I plus line J	ares Line F min 76 + 73=	IG1- us line G = J K 174+ 176+	IN TO NEXT PAGE
Address or legal description	Prov/Terr. Toi notes, and of of issuer age 3 E on the prr qualifying d he previous e eligible for made befor made after <i>I</i> e eligible for made after <i>I</i> e eligible for made after <i>I</i> is all property for all property for mation slij pital gains (	at 133 ther similar pr avious page. ispositions of page) the capital g April 21, 20 the capital g April 20, 201 the capital g or the year os – Capital g or the year	f eligible sm gains deduc 015 (for det ains deduc 5 (for detail ains deduc gains (or los	ion from the ails, see Forr ion from the s, see Form ion from the Line	corporation sh disposition n T657) disposition T657) I plus line J	ares Line F min 76	IGI us line G = J K T74+ 176 + L, and M.	IN TO NEXT PAG
Address or legal description 5. Bonds, debentures, promissory Face value Maturity date Name of T1 - Schedule 3, pa Enter the amount from line Capital gains deferral from (included in number 3 on th Farming and fishing incom of eligible capital property i Farming and	Prov/Terr. Toi notes, and of of issuer age 3 E on the prr qualifying d he previous e eligible for made befor made after <i>I</i> e eligible for made after <i>I</i> e eligible for made after <i>I</i> is all property for all property for mation slij pital gains (	evious page. ispositions of page) the capital g April 21, 22 the capital g April 21, 22 the capital g or the year or the year or the year or the year	f eligible sm gains deduc 015 (for detail gains deduc 5 (for detail gains deduc gains (or los	ion from the ails, see Forr ion from the s, see Form Line ses)	corporation sh disposition n T657) disposition T657) I plus line J	ares Line F min 76 + 73=	IG1- us line G = J K 174+ 176+	

Total capital gains (or losses): line P plus line Q 197= Multiply the amount on line 197 by 50% Enter the taxable capital gains on line 127 of your return. If it is a net capital loss, see line 127 in the guide. Taxable capital gains (or net capital loss) in 2015 199

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Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)

# REPORTING CAPITAL GAINS (LOSSES) (CON'T FROM PG. 5)

### T1 General, page 2

				Protected B when completed 2
The guide contains valuable informati When you come to a line on the return				de for more information.
Please answer the following q	uestion:			
Did you own or hold specified foreign prope at any time in 2015, was more than CAN\$1 See "Specified Foreign property" in the guid	100,000?		property, <b>266</b> Ye	es 🗌 1 No 🗌 2
If yes, complete Form T1135 and attach it t	to your return.			
If you had dealings with a non-resident trus	st or corporation in 2	2015, see "Foreign inco	me" in the guide.	
As a resident of Canada, you have to	report your inco	me from all sources	both inside and	outside Canada.
Total income				
Employment income (box 14 of all T4 slips)			101	
Commissions included on line 101 (box 42 of	f all T4 slips) 10	02		
Wage loss replacement contributions (see line 101 in the guide)	10	03		
Other employment income			104 +	
Old age security pension (box 18 of the T4A(	(OAS) slip)		113 +	
CPP or QPP benefits (box 20 of the T4A(P) s	slip)		114 +	
Disability benefits included on line 114		-		
(box 16 of the T4A(P) slip) Other pensions and superannuation	1		445 .	1
Elected split-pension amount (attach Form T	[1032]		115 <u>+</u> 116 +	<u> </u>
Universal child care benefit (UCCB)	11032)		117 +	
UCCB amount designated to a dependant	18	85	<u>+</u>	
				1 mm
Employment insurance and other benefits (be			119	
Taxable amount of dividends (eligible and oth Canadian corporations (attach Schedule 4)	ner than eligible) fro	om taxable	120 +	
Taxable amount of dividends other than eligib	ble dividends.		120 +	
included on line 120, from taxable Canadian		80		
Interest and other investment income (attach	h Schedule 4)		121 +	
				1
Net partnership income: limited or non-active	e partners only		122 +	<u> </u>
Registered disability savings plan income			125 +	<u> </u>
Rental income Gross 160	0	Ne	t 126 +	
Taxable capital gains (attach Schedule 3)		INC	127 +	
Support payments received Total 156	6	Taxable amoun	t 128 +	
RRSP income (from all T4RSP slips)			129 +	
Other income Specify:			_ 130 _+	
Self-employment income	•		105	
Business income Gross 162			t 135 +	<u> </u>
Professional income Gross 164 Commission income Gross 166			t 137 <u>+</u> t 139 +	<u> </u>
Parming income Gross 16			t 141 + •	
Fishing income Gross 170			t 143 +	<u> </u>
Workers' compensation benefits (box 10 of th	he T5007 slip) 14	44		
Social assistance payments	14	45		
Net federal supplements (box 21 of the T4A(	OAS) slip) 14	46		
Add lines 144, 145, and 146 (see line 250 in	the guide).	=]	► 147 <u>+</u>	
Add lines 101, 104 to 143, and 147.	This	is your total income	. 150 =	
5000-R				

Step 2: Carry the totalled amount from Section E of Schedule 3 forward to Page 2, line 127 of your T1 General.

### NOTE:

You can apply your net capital losses of other years to your taxable capital gains in 2015. However, the amount you claim depends on when you incurred the loss. This is because the inclusion rate used to determine taxable capital gains and allowable capital losses has changed over the years. For further information or inclusion rates please refer to the Canada Revenue Agency (CRA) website www.cra-arc.gc.ca or consult your professional tax and/or investment advisor.

# **CLAIMING RESOURCE EXPENSES**

## BOX 190 AND BOX 191 (RENOUNCED CANADIAN RESOURCE EXPENSES)

The amount in Box 190 and Box 191 of your Form T5013 represents the Canadian Exploration Expense ("CEE") and the Canadian Development Expense ("CDE") renounced by the resource companies and passed on to you, the investor. Please see Notes for Steps 4 and 5 found on page 9 with respect to carry forwards and multiple investments, if applicable to you.

The CEE and CDE amount flows to your T1 General via the Form T1229, Statement of Resource Expenses and Depletion Allowance. The first three sections of the T1229 are used.

## T1229 AREA I - SUMMARY OF T101 AND T5013 EXPENSES

**Step 1:** Start by entering the Partnership's Tax Shelter Identification number found on the top right corner of your T5013 into the Identification Number box in Area 1 of your T1229.

**Step 2:** Enter the Renounced Canadian Exploration Expense (CEE) from Box 190 of your T5013 into the CEE Renunciation column in Area 1 of your T1229.

**Step 3:** Enter the Renounced Canadian Development Expense (CDE) from Box 191 of your T5013 into the CDE Renunciation column in Area 1 of your T1229.

## T1229 AREA II - CANADIAN RESOURCE EXPENDITURE POOLS

**Step 4:** If you have any CCEE or CCDE carry forward amounts from last year these can be entered into line (1) in Area II of your T1229 (see note on Carry Forwards on page 9).

Step 5: Add Total Year Renunciation from Area 1.

**Step 6:** Calculate subtotals (2 and 3) and Balance Available (A) as indicated.

### T1229

Statement of Resource Expenses and Depletion Allowance Protected B when completed

Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of flow-through shares which qualify for investment tax credits and to claim your depletion allowance. Attach your T101, T5013, and T5 slip(s) to the statement. If you do not have any of these slips, attach a statement that identifies you as a participant in the venture.

Attach a separate sheet of paper if you need additional space for Areas I, IV, or V. Attach a completed copy of this form to your T1 General Income Tax and Benefit Return.

Pertien draw reduction subject to an interest free period. There he total of the amounts reported in box 130 of your Ti01 to tox 196 of your T5013 slips. To amounts calculated in Area I above form part of your COEE I Comulative Canadian Exploration Expense) and COEE (Comulative Canadian Call and Gas Property Expense) pools in ferent and in the amount repeated in box 120 of your T5013 slips. The amounts calculated in Area I above form Area I Previous year's claim for federal Investment tax credit Provincial flow-through share tax credit received available If regative for CCEE or CCDE include the amount on line 130 or your If regative enter zero) Balance at the amount expenses claimed (sum of the claims in B above) Treigin expenses claimed (sum of the depuses trained in the state of the amount claimed) Differ ensource expenses (steel line schedule tay or your If regative enter zero) Balance at the amount of the tays is the details of the amount claimed) Differ responses claimed (sum of the depuses (see line 224 in the General Income Tax and Benefit Guide) Canadian expenses claimed (sum of the depuses in above) The expenses claimed (sum of the depuses in B above) The expenses (see line 224 in the General Income Tax and Benefit Guide) Complex period and development expenses (see line 224 of your return) Therusion and development expenses (see line 224 of your return) Therusion and development expenses (see line 224 of your return) Therusion and development expenses (see line 224 of your return) Therusion and development expenses (see line 224 of your return) Therusion and development expenses (see line 224	Identification number (*)       Renunciation       Assistance         Total       Image: Constraint of the second state of	e Renunciati	an interes he amour of your T5 htification r se) and Co erty Expe	Assista et free period ts reported in b D13 slips. number on For CDE (Cumulații nse) pool is rel	nce pox 129 of y n T5013 – S ve Canadiai evant only i CCDE @	rour Statement of n Development f you have an
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Rate   Maximum exploration and development expenses available for deduction   (4)   (4)   (4)   (4)   (4)   (4)   (5)   (6)   (1)   (1)   (1)   (1)   (2)   (2)   (3)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (4)   (5)   (6)   (6)   (7)   (8)   (1)   (1)   (1)   (1)   (1)   (1)   (1)   (1)   (1)   (1)   (1)   (1)   (1)   (2)   (2)   (2)   (3)   (4)   (4)   (4)   (4)   (5)   (6)   (1)   (1)   (2)   (2)   (2)   (3)   (4)    (4)   (4)   (5)   (2)   (1)   (2)   (2)   (2)   (2)   (2)   (3)   (4)   (5)   (5)   (6)   (6)   (7)   (7)		[(1)+(2)-(3)] A	Ó		ē	
Waximum exploration and development expenses available for deduction       (4)         Exploration and development expenses claimed       B         Exploration and development expenses claimed       B         Balance at the end of the year       [A - B]         I. Exploration and development expenses (see line 224 in the General Income Tax and Benefit Guide)       Image: Claim of the claims in B above)         Cranadian expenses claimed (attach a schedule that gives the details of the amount claimed)       Image: Claim of the claims in B above)         Creation and development expenses (see line 224 in the General Income Tax and Benefit Guide)       Image: Claim of the claims in B above)         Creation and development expenses (see line 224 or portis       X Inclusion Rate *       Y 25% =         Chardian expenses (alimed (attach a schedule that gives the details of the amount claimed)       Image: Claim of the claims in B above)       Image: Claim of the claims in B above)         Creation and development expenses (enter on line 224 of your return)       Y Inclusion Rate *       Y 25% =       Image: Claim of the claim of the claim of your return)         'Inclusion rate: before 2003 - 100%; 2003 - 90%; 2004 - 75%; 2005 - 65%; 2006 - 35%; after 2006 - 0%       Image: Claim of the claim			×	00%	× 30%	× 10%
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Additional expenses claimed (attach a schedule that gives the details of the amount claimed)  Total exponses (e.g. Crown charges) Resource allowance Resource profits X Inclusion Rate* X Inclu		come Tax and Benefit Gu	ide)			
Other expenses (e.g. Crown charges)       Resource profits       × Inclusion Rate*       × 25%       + + + + + + + + + + + + + + + + + + +	Canadian expenses claimed (sum of the claims in <b>B above</b> )					Ŷ
Alex CopyClass (105) - Other balages) Resource profits Resource allowance Resource Resource Resource allowance Resource Resource Resource allowance Resource	Foreign expenses claimed (attach a schedule that gives the details of the amour	nt claimed)			+	:
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The application and development expenses (enter on line 224 or your return)     Inclusion rate: before 2003 – 100%; 2004 – 95%; 2005 – 65%; 2006 – 35%; after 2006 – 0%     V. Expenditures qualifying for an investment tax credit (see line 412 in the <i>General Income Tax and Benefit Guide</i> ) Expenditures qualifying for an investment tax credit from Area I Deduct: Provincial flow through share tax credit received or entitled to receive Eligible resource expenditures qualifying for an investment tax credit (enter on line 6717 of your Form T2038(IND))  E. Depletion allowances (specify) (see line 232 in the General Income Tax and Benefit Guide)	Resource allowance Resource profits	× Inclusion Rate	*	×	25% = +	<u> </u>
K. Expenditures qualifying for an investment tax credit (see line 412 in the <i>General Income Tax and Benefit Guide</i> )  Expenditures qualifying for an investment tax credit from Area I  Deduct: Provincial flow through share tax credit received or entitled to receive  Eligible resource expenditures qualifying for an investment tax credit (enter on line 6717 of your Form T2038(IND))  Eligible resource (specify) (see line 232 in the General Income Tax and Benefit Guide)	Fotal exploration and development expenses (enter on line 224 of your return)				=	
Expenditures qualifying for an investment tax credit from Area I  Deduct: Provincial flow through share tax credit received or entitled to receive  Eligible resource expenditures qualifying for an investment tax credit (enter on line 6717 of your Form T2038(IND))  Depletion allowances (specify) (see line 232 in the General Income Tax and Benefit Guide)	Inclusion rate: before 2003 - 100%; 2003 - 90%; 2004 - 75%; 2005 - 65%; 2	2006 - 35%; after 2006 -	0%			
Depletion allowances (specify) (see line 232 in the General Income Tax and Benefit Guide)	xpenditures qualifying for an investment tax credit from Area I	ne General Income Tax ar	nd Benefi	Guide)	-	
	Eligible resource expenditures qualifying for an investment tax credit (enter on lir	ine 6717 of your Form T203	38(IND))		_	
	<ol> <li>Depletion allowances (specify) (see line 232 in the General Income Tax (enter on line 232 of you)</li> </ol>					-

# CLAIMING RESOURCE EXPENSES (CON'T FROM PG. 7)

#### PLEASE REFERENCE INSIDE FRONT COVER SAMPLE **T5013** OR YOUR PERSONAL TAX SLIP

104 CAN       190 CAN         1104 CAN       190 CAN         1104 CAN       191 CAN         1128 CAN       194 CAN         1131 CAN       194 CAN         1132 CAN       194 CAN         1134 CAN       194 CAN         1135 CAN       194 CAN         1136 CAN       194 CAN	Partner's name and address – Nom et adresse de l'associé	Box - Case Code Amount - Montant	Box - Case Code Amount
128       CAN       191       CAN       Per-Get Color       Anount - Normer       Per-Get Color       Per-Get Color       Per-Get Color       Per-Get Color       Per-Get Color	Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales	104 CAN	190 CAN 🥊
Inter-Cire Code       Amount - Monant - Market exceptioners       Inter-Cire Code       Amount - Monant - Market exceptioners       Inter-Cire Code       Amount - Monant - Market exceptioners       Market Mar		Box - Case Code Amount - Montant	Box - Case Code Amount
151       CAN       194       CAN       194       CAN         But - Can       Cool       Amount - Monter		128 CAN	191 CAN
Bar-Call       Ode       Oten Internation - Auten meangaments       Bar-Call       Ode       Amount - Modent       Bar-Call       Coll       Amount - Modent       Bar-Call       Coll       Amount - Modent       Am		Box - Case Code Amount - Montant	Box – Case Code Amount
Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax)       Protected 8 when completed         here. Attach only the other documents (schedules, information slips, forms, or receipts) requested in the guide to support any claim or deduction.       Specific 1000000000000000000000000000000000000		151 CAN	194 CAN
Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax)       Protected 8 when completed         here. Attach only the other documents (schedules, information slips, forms, or receipts) requested in the guide to support any claim or deduction.       See all other supporting documents.         Net income       150       150         Previous digitament       150         Previous digitament       150         Previous digitament       150         Previous digitament       206         Previous digitament       206         Previous digitament       208         Deduction for elected split-pension amount (attack Form 11032)       209         Annual union, professional, or like dues (lox 44 of all T4 slips, and receipts)       212         Universal child care benefit repayment (lox 12 of all T4 slips, and receipts)       214         Diabability support deduction       215         Business investment loss       Gross 228       Allowable deduction 220 +         Carrying charges and Interest expanses (attach Form 1778)       214 +         Diabability support deduction       221 +         Explored regress (attach Form 1778)       224 +         Deduction for CPP or CPP	Box – Case Code Other information – Autres renseignements	Box - Case Code Amount - Montant	Box - Case Code Amount
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T1 -General - page 3         Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax)       Protected B when completed here. Attach only the other documents (schedules, information slips, forms, or receipts) requested in the guide to support any claim or deduction. Keep all other supporting documents.         National Schedule 1 (federal tax) and Form 428 (provincial or territorial tax)       Protected B when completed here of the guide to support any claim or deduction. Keep all other supporting documents.         National Schedule 2 (federal tax) and Form 428 (provincial or territorial tax)       150         Persion signification from large 100       150         Province signification from large 100       205         Registred provincip and documents (for X2 of all T4 slips)       208 +         Persion signification for level 40 all T4 slips.       209 +         Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)       219 +         Annual union, professional, or like dues (box 44 of all T4 slips. and receipts)       219 +         Universal child care expenses (attach Form T1032)       219 +         Deduction for CPP or CPP contributions ensil-employment and other earning tatach schedule of complexity. Which we apploy the docution 200 +       221 +         Support payments made       Total 230       Allowable deduction 200 +       221 +         Debution for CPP or CPP contributions on all-employment and other earning tattach Schedule of com Complexity. Which we apploy <td></td> <td>Box - Case Code Amount - Montant</td> <td>Box - Case Code Amount</td>		Box - Case Code Amount - Montant	Box - Case Code Amount
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(attach Schedule 8 or Form RC381, whichever applies)       222 +         Exploration and development expenses (attach Form T1229)       224 +         Other employment expenses       229 +         Clergy residence deduction       231 +         Other deductions       Specify:         Add lines 207, 208, 210 to 224, 229, 231, and 232.       233 =         Line 150 minus line 233 (if negative, enter "0")       This is your net income before adjustments.         Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide)       234 =         Line 150 minus line 233 (if negative, enter "0")       This is your net income before adjustments.       234 =         Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide)       244 =       245 =         Line 235 (if negative, enter "0")       If the guide.       This is your net income.       236 =         Taxable income       244 =       245 =       250 =         Canadian Forces personnel and police deduction (box 43 of all T4 slips)       244 =       249 +         Employee home relocation loan deduction (box 37 of all T4 slips)       244 =       249 +         Gother payments deductions       249 +       250 +       251 +         Non-capital losses of other years       252 +       251 +       251 +			+
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Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.

**Step 7:** Calculate Maximum Exploration and Development Expenses Available for Deduction (4) using the appropriate rates as indicated, CCEE - =100% and CCDE - 30%.

**Step 8:** Calculate Exploration and Development Expenses Claimed in the Year (B) and Balance at End of Year (A-B).

# T1229 AREA III- EXPLORATION AND DEVELOPMENT EXPENSES

**Step 9:** Enter the Total Exploration and Development Expenses Claimed sum (or claims in B above) and enter total on line 224 of your T1 General.

## NEED A FORM T1229?

This form must be included with your T1 General and is available for download through the Canada Revenue Agency (CRA) website www.cra-arc.gc.ca or on the Tax Reporting page of our website www.MapleLeafFunds.ca/ShortDuration

# CLAIMING RESOURCE EXPENSES (CON'T FROM PG. 8)

#### PLEASE REFERENCE INSIDE FRONT COVER SAMPLE **T5013** OR YOUR PERSONAL TAX SLIP

## BOX 190 AND 191 CONTINUED... ->>

Please see important notes to claiming resource expenses regarding carry forwards and multiple investments below.

Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales	104 CAN	190 CAN	
	Box - Case Code Amount - 128 CAN	Montant Box - Case Code 191 CAN	Amount – Montan
	Box - Case Code Amount - 151 CAN	Montant Box - Case Code 194 CAN	Amount – Montant
Box - Case Code Other information - Autres renseignements	Box - Case Code Amount -	Montant Box - Case Code	Amount – Montant
	Box - Case Code Amount -	Montant Box - Case Code	Amount – Montant
	Box - Case Code Amount -	Montant Box - Case Code	Amount – N +

### **NOTE: CARRY FORWARDS**

Further on claiming resource expenses, the calculations used in Section II and III of your Form T1229 take a little more thought due to the fact that CEE and CDE amounts need not be used immediately and they can be carried forward and used in future years. Likewise, the current year's return could reflect unused amounts carried forward from earlier years. The CCEE column or CCDE column of Section II may require investors to check their returns from the previous year to see if there is unused CEE or CDE from previous years. If there is an amount that has not been claimed, it may be entered on line 1 – "Balance at the beginning of the year." The current year renunciation goes on the second line of this section, and flows down to the bottom of the CCEE or CDEE column.

### **NOTE: MULTIPLE INVESTMENTS**

If you have more than one resource investment, you will need to include all exploration (CEE) or development (CDE) expenses allocated to you in the applicable boxes of this section before computing the amount you may claim in your tax return. The maximum claim is computed on line 4. Enter the amount you wish to claim on line B (generally, this will be the maximum amount). Subtract the amount you wish to claim from the maximum amount to compute the amount, if any and that will be carried forward to 2016. The amount of CCEE or CDEE along with other resource expenditures (acronyms CCOGPE) from line B should be added together and used as the first line of Section III. The final line of Section III is entered on line 224 of your T1 General.

# **EXPENSES QUALIFYING FOR AN ITC**

#### PLEASE REFERENCE INSIDE FRONT COVER SAMPLE **T5013** OR YOUR PERSONAL TAX SLIP

Partner's name and address – Nom et adresse de l'associé	Box – Case Code	Amount – Montant	Box – Case Code	Amount – Montant
Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initiale	104 CAN		190 CAN	
	Box – Case Code	Amount – Montant	Box – Case Code	Amount – Montant
	128 CAN		191 CAN	
	Box – Case Code	Amount – Montant	Box - Case Code	Amount – Montant
	151 CAN		194 CAN	•
Box – Case Code Other information – Autres renseignements	Box – Case Code	Amount – Montant	Box – Case Code	Amount - Monte
		•••••		

## T1229

se this form to calculate your res		Resource Expens	•			f flow-through
ares which qualify for investme tach your T101, T5013, and T5 enture.	nt tax credits and to claim you	r depletion allowance.				<u> </u>
tach a separate sheet of paper tach a completed copy of this fo			n.			
Summary of T101 and T5013	3 slips (Renounced Canadia	an Exploration and Dev	elopment Expenses	5)		
	Canadian exploratio	n expense (CEE)	Canadian d	nse (CDE)	Expenses qualifying for	
Identification number (*)	Renunciation	Assistance	Renunciatio	n A	Assistance	an ITC
otal						
rtion of any reduction subject			Portion subject to a	n interest free pe	riod	1
an interest free period.						
ter the total of the amounts rep 01 or box 196 of your T5013 sl Identification number on For	ips.		Enter the total of the T101 or box 195 of	your T5013 slips		
Identification number on For Partnership Income.	m T101 – Statement of Reso	urce Expenses or the pa	rtnership's filer identi	fication number of	on Form T5013 – 3	Statement of
Canadian resource expendi	ture pools					
e amounts calculated in Area I	above form part of your CCEI	E (Cumulative Canadian	Exploration Expense	and CCDE (Cu	mulative Canadia	Development
pense) pools, as the case may ening balance.	be. In most cases the CCOG	PE (Cumulative Canadia	n Oli and Gas Prope			
			(1)	CCEE	CCDE	CCOGPE
lance at the beginning of the ye	ear		(1)			
ld: Total current year renunciat	ion from Area I		Γ			
her resource expenses (T5013	slips: boxes 173 to 175 and 2	206)				
her (specify)						
			Subtotal (2)			
educt: Total assistance from Are	a I		Г			
evious year's claim for federal i			F			
ovincial flow-through share tax	credit received or entitled to r	eceive	F		-	
sistance (T5013 slips: boxes 1	79 to 181)					
her (specify)			0.1444441 (0)			
alance available			Subtotal (3)			
negative for CCEE or CCDE in			[(1)+(2)-(3)] A			
turn, a negative CCOGPE balar	nce will first reduce your CCD	E)	L	★ 100%	× 30%	× 10%
ate			(4)			1
aximum exploration and develop negative enter zero)	pment expenses available for	deduction	(4)			
ploration and development exp	enses claimed		в			
nter the amount in (4) or a lesse	r amount		-			-
alance at the end of the year			[A - B]	4->		
Exploration and developme anadian expenses claimed (sum		n the General Income I	ax and Benefit Guid	<i>ie)</i>		
preign expenses claimed (attach		tails of the amount claim	ed)		+	
her expenses (e.g. Crown char	-		,		+	
esource allowance	Resource pro	ofits	X Inclusion Rate *		× 25% = +	
tal exploration and developmer	nt expenses (enter on line 224	4 of your return)			=	
nclusion rate: before 2003 - 1	00%; 2003 – 90%; 2004 – 75	%; 2005 - 65%; 2006 -	35%; after 2006 – 0°	%		
Expenditures qualifying for	r an investment tax credit (s	see line 412 in the Gene	eral Income Tax and	l Benefit Guide)	_	
penditures qualifying for an investigation of the second structures of the second structure of the sec					-	<b></b>
igible resource expenditures qu			of your Form T2038	B(IND))		
Depletion allowances (spec						
	(enter (	on line 232 of your return	)		=	

# EXPENSES QUALIFYING FOR AN INVESTMENT TAX CREDIT (ITC)

This amount represents the renounced Canadian exploration expenses that qualify for an Investment Tax Credit in 2015.

This amount should be reported on a Form T1229 – Statement of Resource Expenses and Depletion Allowance and a T2038 – Investment Tax Credit (Individuals) for calculating the investment tax credit available in 2015 to reduce your federal tax payable for the year, for a previous year, or future year.

Step 1: Start by reporting the amount from Box 194 on the T5013 slip to Area I and IV of your T1229.

**Step 2:** Report the provincial flowthrough share tax credit available in the year to Area IV of your T1229.

**Step 3:** Calculate the eligible expenditure qualifying for an investment tax credit in Area IV of your T1229 and enter the amount on line 6717 on page 4 of your T2038.

**Note:** Previous year's claims for federal ITCs and/or current year provincial tax credits reduce the amount of CCEE pools.

2015 TAXATION GUIDE

# EXPENSES QUALIFYING FOR AN ITC (CON'T FROM PG. 10)

**Step 4:** Calculate the total current year non-refundable credit on Section B on page 4 of your T2038 by multiplying line 6717 by 15% and enter the amount in column 3 on page 6 of your T2038.

# T2038 - page 4

.....

	Part A – Calculating the current yea	r refundable ITC		F	Jieoled	B when com	reren
ITC	c for total qualified expenditures for SR&ED, exc	lude amounts from lines 6715 and 6725 6712	2	<b>x</b> 0.15	=		_ 1
Tot	al contributions made to agricultural organization	ns for SR&ED6715	5	<b>×</b> 0.15	=		2
ITC	allocated from a partnership for SR&ED (see b	oxes 186, 187 and 189 of the T5013 slips)		67	25		3
	C for total investments in qualified property and or transitional relief rate		4	<b>×</b> 0.10	=		4
ітс	c for total investments in qualified resource prope	erty not eligible for the transitional rate 6723	3	<b>×</b> 0.05	=		5
	tal current-year refundable credits (add amou ter amount A in column 2 in Part F				=		_ A
_	Part B – Calculating the current yea	r non-refundable ITC					
Te re T	neral exploration tax credit (METC) otal of your flow-through mining expenditures (a nounced Canadian exploration expenses) from 101 slip or box 194 of the T5013 slip This amount must be reduced by any allowable perferstpoth mithe year-flowing firetyear hr whi	box 128 of the provincial tax credits. This credit will reduce yo		<b>x</b> 0.15	=		= <sup>B*</sup>
w nu Fe th er	your apprentice works for you and also works for riting that you are the only employer who will be umber, social insurance number (SIN), or name or each apprentice in their first 24 months of the ritory of Canada, under an apprenticeship prog te name of the eligible apprentice. Then, enter th mployment after May 1, 2006. The credit is 10% Table 1 – Calculation of total Apprenticeship	claiming the apprenticeship job creation tax c appears below. apprenticeship, enter the apprenticeship cont ram designed to certify or license individuals is ename of the eligible trade and the eligible s of the total of the amounts in <b>Table 1</b> , column job creation tax credit	redit for this tax year for tract number registered n the trade. If there is r alary and wages** pays n 3. Attach a note if mo	r each app with Cana o contract able in the	da, or a pro number, e year in res	ose contract ovince or nter the SIN o	
	1 Contract number (SIN or name of apprentice)	2 Name of eligible trade	3 Eligible salary and wages** payable in the year, or \$20,000, whichever is less				
1							
2							
	Total apprenticeship job creation t	ax credit (Total of amounts in column 3)		× 0.10	=	I	с
2 3	Total apprenticeship job creation t Net of any government or non-government ass eligible salary and wages.	· · · · · · · · · · · · · · · · · · ·		<b>x</b> 0.10	=		c
2 3 *** Inv E ca	Net of any government or non-government assi eligible salary and wages. restment tax credit for child care spaces ligible child care spaces expenditure include the xpenditures acquired or incurred solely for the pi are facility.	stance received or to be received in respect of cost of depreciable property, and the amount urpose of the creation of the new child care sp	of specified child care	start-up	=		_ c
2 3 *** Inv E	Net of any government or non-government assi eligible salary and wages. restment tax credit for child care spaces ligible child care spaces expenditure include the spenditures acquired or incurred solely for the p	istance received or to be received in respect of cost of depreciable property, and the amount appose of the creation of the new child care space.	of specified child care	start-up	=		_ c
2 3 Inv E e) ca Tot	Net of any government or non-government assi eligible salary and wages. restment tax credit for child care spaces ligible child care spaces expenditure include the xpenditures acquired or incurred solely for the pi are facility.	stance received or to be received in respect of cost of depreciable property, and the amount urpose of the creation of the new child care sp	of specified child care	start-up	=	 	_ c
2 3 +** E e) ca Tot	Net of any government or non-government assi eligible salary and wages. restment tax credit for child care spaces ligible child care spaces expenditure include the xpenditures acquired or incurred solely for the pr are facility. al amount of current year expenditures	istance received or to be received in respect of cost of depreciable property, and the amount urpose of the creation of the new child care sp 1 1 2	f of specified child care acces at a licensed chil	start-up	=		_
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# EXPENSES QUALIFYING FOR AN ITC (CON'T FROM PG. 11)

# T2038 - page 6

**i**...

- Part $= -0$	acculating a C	arryback and	retund of ITC	,					
ITC available	for carryback								
Complete this	section to determi	ne the balance of	credit available fo	r carryback to prev	vious tax years.				
Total current	-year credit availa	ble (column 5 <b>min</b>	us column 1 in Pa	art F)					-
Minus the cu The maximu	irrent year credit a m amounts you co	pplicable* ould have claimed i	n column 6, plus	column 7, <b>minus</b> (	column 1 in Part F	- (if negative enter	"0") —		_
To arrive at the Before determine	amount for carry ining the amount a		e to apply your cro ack, you first have	edit to the fullest e to reduce your fe	xtent in the current deral tax for the o	nt year, whether yo current year by the			-
Calculating a Complete this	carryback and section to request the total of your fe	refund of ITC a carryback of the	ITC you earned	n the current tax y	ear. The carryba	ck provisions allow a previous year c			i
	educt any amount	of the refundable I	TC designated as	a carryback whe	n you calculate yo	our ITC refund and	the balance to ca	rry forward to	)
	arryback, complet	e this section, and	attach this form t	o your current-yea	r income tax retu	rn.			
Note We do not	refund an amount	you designate as	a carryback in the	current year. Do	not enter the amo	ount on your incom	e tax return.		
Amount K to c	arryback for one o	r more of the follow	vina:						
			-				6720		
Second pr	evious vear					т. г. I	6721 +		
							6722 +		Ϊ,
	-	ryback (add lines							-
		Signature			6724 Date:	Year, Month, Day (y	/yymmdd)		
FC available	for refund	2							
		ne the balance of	credit available fo	r refund.					
Total current-y	ear refundable cre	edit available (colu	mn 2 minus colun	n 4 in Part F)					
Current vear	credit claim (colu	mn 6, plus column	7. minus column	1 in Part F)		4			
,	,			,	+	5			
Subtotal (ad	d amounts 4 and	5)				6			
		n Part F			_	7			
		t 7, if negative, ent					▶-	1	
		(amount 3 minus a	,				=	i	
		(amount 5 minus a						1	-
	section to calculat	e a refund of ITC t balance to carry fo			You must deduct	any amounts you	claim as		
		nd of ITC (cannot b							
	-						×	0.40	
Refund of ITC (	multiply amount 9 f amounts L and N	by amount 10) I in column 8 in Pa	rt F (must be equ	al to, <b>or</b> less than	amount K)	Information Retur	=		=
	arryforward o				income rax and				_
1	2	3	4	5	6	7	8	9	-
lance of credits arried forward from previous years	Current-year refundable credit (amount A in Part A)	Current-year non-refundable credit (amount E in Part B)	Adjustments**	Total credit available (column 1 plus column 2 plus column 3 minus column 4)	Current-year credit claim (amount H in Part D)	Current-year credit claim (AMT) (amount J in Part D)	Credit claim – other (amounts L plus N in Part E)	Balance car forward (colu minus colum 7 and 8)	ur hr
				<b>9</b>		••••••	• • • • • • • • • • • • •	••••	•
		e amount of ITC al							_
be used for audit, co	mpliance, or evaluation p	urposes and shared or ve	rified with other federal a	and provincia/territorial o	overnment institutions. F	vernment and the provinc ailure to provide the infor I information and to reque	mation may result in	Page	

Step 5: Report any carry forward balance of federal investment tax credits from the prior year, if any (refer to last years T2038) on column 1, page 6 of your T2038.

**Step 6:** Calculate column 5 by adding column 1, 2 and 3 and subtracting column 4.

Step 7: Report the amount totalled in column 5, page 6 of your T2038 onto Section C, page 5 of your T2038.

CONTINUED NEXT PAGE

MAPLE LEAF SHORT DURATION FLOW-THROUGH  $\rightarrow$ 

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2015 TAXATION GUIDE

# EXPENSES QUALIFYING FOR AN ITC (CON'T FROM PG. 12)

**Step 8:** Calculate Section D by subtracting any Federal political contribution tax credits and labour-sponsored funds tax credits from Federal tax.

**Step 9:** Report the lesser of Section C or Section D on column 6, page 6 of your T2038 (see example T2038 on previous page). The total amount in Section E should be reported on line 412 of Schedule 1 – Federal tax of your T1 General. If you are subject to alternative minimum tax, enter zero in column 6 and proceed to "Calculating an allowable claim if alternative minimum tax (AMT applies)".

### T2038 - page 5

Recapture – ITC on SR&ED expenditures		
Amount of expenditure on which ITC is recaptured at 15%. Do not enter more than the amount of the original expenditure	× 0.15 =	
Amount of expenditure on which ITC is recaptured at 20%. Do not enter more than the amount of the original expenditure	× 0.20 =	
Total recapture of investment tax credit on SR&ED expenditures (add amounts 1 and 2)		
Recapture – ITC for child care spaces		
If, at any time within 60 months of the day that you create a new child care space, that space is no longer property acquired for a child care space is leased for any purpose or converted to another use, we will rec space or property.		
If <b>only</b> child care spaces are disposed of, enter the amount originally claimed for those child care spaces		
If property other than child care spaces is disposed of, the amount will be the lesser of:		
The amount originally claimed for ITC for the property disposed of	5	
25% of the proceeds of disposition of the eligible property (or 25% of fair market value if disposed of to a non-arm's length party)	6	
Enter the lesser of amounts 5 and 6	+	
Total recapture of investment tax credit for child care spaces (add amounts 4 and 7)	6730 =	
Total recaptured credits (add amount 3 and line 6730) Add amount 8 to the amount on line 406 of Schedule 1 of your income tax return		
Part D		
Calculating an allowable claim		
Enter the total credit available from column 5 in Part F of this form		
Federal tax (amount from line 406 of Schedule 1 of your income tax return)	1	
Minus the federal political contribution tax credit		
(amount from line 410 of Schedule 1 of your income tax return)	2	
Subtotal (amount 1 minus amount 2)=	3	
Minus the labour-sponsored funds tax credit (amount from line 414 of Schedule 1 of your income tax return)	4	
Subtotal (amount 3 minus amount 4)=	<u> </u>	
Enter your claim on this line You can claim an ITC amount up to, but not more than, amounts F or G, whichever is less	•••	•
If you do not have to complete Form T691, Alternative Minimum Tax (see your guide for information), or if t on line 95 of Form T691 is '0', enter amount H on line 412 of Schedule 1 of your income tax return, or on lin If Alternative Minimum Tax (AMT) does not apply, enter amount H in column 6 in Part F of this form. Otherwise, complete the following section to determine your ITC claim and enter '0' in column 6 in Part F c	ne 37 of T3 Schedule 11.	
Calculating an allowable claim if alternative minimum tax (AMT) applies		
If you completed form T691, Alternative Minimum Tax, and calculated an amount greater than "0" on line you must complete this section.	95,	
Enter amount G	5	
Plus the federal foreign tax credit (amount from line 405 of Schedule 1 of your income tax return)	6	
Subtotal (add amounts 5 and 6)	/	
Minus the minimum amount from line 58 of Form T691	8	
Subtotal (amount 7 minus amount 8, if negative, enter "0")	<u> </u>	
Enter your claim on this line You can claim an ITC amount up to, but not more than, amounts F or I, whichever is less		
Enter amount J on line 412 of Schedule 1 of your income tax return, or on line 37 of T3 Schedule 11. Also enter amount J in column 7 in Part F of this form.		

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MAPLE LEAF SHORT DURATION FLOW-THROUGH 2015 TAXATION GUIDE

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# EXPENSES QUALIFYING FOR AN ITC (CON'T FROM PG. 13)

# T1 - Schedule 1, page 2

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5000-S1

				Protected B whe	en complete
Step 2 – Federal tax on taxable in	ncome				
Enter your taxable income from line 260 of yo	ur return.				3
Complete the appropriate column depending on the amount on line 36.	Line 36 is \$44,701 or less	Line 36 is more than <b>\$44,701</b> but not more than <b>\$89,401</b>	Line 36 is more than <b>\$89,401</b> but not more than <b>\$138,586</b>	Line 36 is than <b>\$138</b>	
Enter the amount from line 36.					3
	0.00	- 44,701,00	- 89,401.00	- 138,58	36,00 3
Line 37 minus line 38 (cannot be negative)		=	=	=	3
<u>×</u>		<u>× 22%</u>	<u>× 26%</u>		<u>29%</u> 4
Multiply line 39 by line 40.		+ 6.705.00	+ 16.539.00	= + 29.32	27.00 4
Ť	- 0,00	+ 0,705,00	+ 10,559,00	+ 29,32	4
Add lines 41 and 42.					4
Step 3 – Net federal tax			1		
Enter the amount from line 43. Federal tax on split income (from line 5 of Form	T1206)	424		44 • 45	
Add lines 44 and 45.	111200)	404		45	4
Enter your total federal non-refundable tax cred	dits				
from line 35 on the previous page.		350		47	
Family tax cut (attach Schedule 1-A)		423		• 48	
Federal dividend tax credit Overseas employment tax credit (attach Form	Teac	425		•49	
Minimum tax carryover (attach Form T691)	1020)	420		50 •51	
Add lines 47 to 51.			=	►-	5
Line 46 minus line 52 (if negative, enter "0")			Basic federal tax 4	129 -	5
Federal foreign tax credit (attach Form T2209)			2	405 <u>-</u>	5
Line-53 minus line-54 (if negative, onter "0") • •			•••••Federal tax 4	106	5
Total federal political contributions (attach receipts)	409	56			
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650) 410		•57	
Investment tax credit (attach Form T2038(IND	))	412	+	•58	
Labour-sponsored funds tax credit Net cost 413		Allowable credit 414	]+	• 59	
Add lines 57, 58, and 59.		416		▶ <u></u>	6
Line 55 minus line 60 (if negative, enter "0") If you have an amount on line 45 above, see F	orm T1206.		4	17 <sub>=</sub>	e
Working income tax benefit advance payments (box 10 of the RC210 slip)	received			15+	•6
Special taxes (see line 418 in the guide)				118+	6
Add lines 61, 62, and 63. Enter this amount on line 420 of your return.			Net federal tax 4	20=	

See the privacy notice on your return.

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# EXPENSES QUALIFYING FOR AN ITC (CON'T FROM PG. 14)

**Step 10:** Calculate column 9 by subtracting column 6, 7, 8 from column 5 found on page 6 of your T2038. The amount will be carried forward to your 2016 tax return.

**Step 11:** Report line 55 of Schedule 1, page 2 on line 420, page 4 of your 2012 T1 General.

## NOTE:

Any unused balance at the end of the year can be carried back 3 years or carried forward indefinitely until the full balance is written off. .....

# T1 General - page 4

Refund or b	alance	owing									
Net federal tax: ente	er the amou	int from line 6	4 of Schedule 1 (at	tach Schedul	e 1, even if	the result is '	0")	420			
CPP contributions p (attach Schedule 8			ent and other earni ver applies)	ngs				421 -	+		
Employment insura	nce premiur	ms payable o	n self-employment	and other elig	ible earning	gs (attach Sc	nedule 13)	430	+		
Social benefits repa	ayment (amo	ount from line	235)					422	+		
Provincial or ter	ritorial tax	(attach Form	n 428, even if the re	esult is "0")				428	+		
Add lines 420, 421,	, 430, 422, a	and 428.			This	is your tota	payable	. 435	- :		
Fotal income tax de	aducted					437					
Refundable Queber		+				440 +		-:			
CPP overpayment (			hutions)			448 +		-:			
			your excess contrib	utions)		450 +					
			se the federal work			452 +					
Vorking income tax						453 +					
Refund of investme		, ,	,			454 +					
Part XII.2 trust tax of						456 +					
			ach Form GST370)	)		457 +					
Children's fitness ta		,	,	×	15% =	459 +					
ax paid by instalm		Eligible	fees 458	^	1070 -	439 <u>+</u> 476 +		-:			
		dits (attach	Form 479 if it appli	es)		479 +					
dd lines 437 to 47		uns (attach		are your tota	al cradite			-	_		L
du imes 457 to 47	5.		11030	are your tota	il cicuito.	402 =					+
							ce owing	g			
You do not have f Fo enrol for direct o or owed be deposi By providing my ba	to complete deposit, to u ited into the anking inform	e this area ev update your ba same accoun mation I autho	to www line 484 in the gui very year. Do not c anking information, it as your T1 refund orize the Receiver	omplete it this or to request d, complete lin General to de	year if you that all of y es 460, 46 posit in the	ake your paymen Your paymen Ir direct depos Your CRA pay 1, and 462 be bank accoun	nent, see li i is due no sit informa ments you low. t number s	tion has may b	nan Apr s not ch e receiv below <b>a</b>	anged ing	010
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You do not have f To enrol for direct or owed be deposi By providing my be amounts payable previous direct dep Branch number I certify that the inf attached is correct Sign here Telephone	to complete deposit, to u ted into the : anking inform to me by th posit authori; 460 (5 dig formation giv t and comple It is a seriou is collected u or enforcemen	e this area ev update your bis same account mation I authouse the CRA, until of zations. update and fully do the offence to n Date Inder the Incommon of the Act su	to www line 484 in the gui very year. Do not c anking information, nit as your T1 refund orize the Receiver otherwise notified b Institution number of turn and in any doo tiscloses all my incom nake a false return.	w.cra.gc.ca/p ide) omplete it this or to request d, complete lin General to de y me. I under 461 (3 digits) cuments come er tax, benefits, ce and the payr	ayments. year if you that all of y es 460, 46 posit in the stand that Acc 490 If a f Name of j Telephone EFILE nu and related ment of debt	ake your payn Your paymeni I'r direct depos rour CRA payn 1, and 462 be bank accoun this authoriza ount number ee was charg compl preparer: e: mber (if applica programs. It m s owed to the C	tent, see I is due no sit informat ments you low. t number s tion will re <b>162</b> <b>162</b> <b>164</b> for pre- tet the fo ble): ay also be t ay also be t	ine 485 later the tion has may b shown h place a (maximu eparing llowing used for y b shi	s not ch e receiv ll of my g this rr g:  any pury	anged anged ing ny gits) eturn,	ateo
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# TAX SHELTER LOSS OR DEDUCTIONS

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(+	)							Partner	s share (%) c	of partnership	,									
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									Claim fo	r Tax Sh	elter Loss	s or Ded	uctio	on						Year
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Use another form if you need more room to list your tax shelter losses or deductions. Enter the "Total amount claimed" on the last form only. That amount is the total of all losses or deductions you are claiming for the year.

\* Income Tax Act paragraph 237.1(5)(c) -

The identification number issued for this tax shelter shall be included in any income tax return filed by the investor. Issuance of the identification number is for administrative purposes only and does not i any way confirm the entitlement of an investor to claim any tax benefits associated with the tax shelter."

\*\* Fill in the last column above to indicate the line where you are making your claim on an individual income tax and benefit return.

• If your claim is for a Gift, use line 349, and if your claim is for a Political contribution (monetary contribution), use line 409.

• If you are a limited partner of a partnership that invested in a tax shelter, make your claim on line 122, Net partnership income: limited or non-active partners only.

Continued on back

Otherwise, make your claim on the line that corresponds with the type of loss or deduction you are claiming. For example: line
 126, Rental income;
 141, Farming income;
 143, Fishing income;
 217, Business investment loss;
 224, Exploration and dev
 221, Carrying charges and interest expenses;
 232, Other deductions

Privacy Act, personal information bank number CRA PPU 035

(Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7775.)

T5004 E (15)

Canadä

A Claim for Tax Shelter Loss or Deduction (T5004) must be completed in order to claim deductions related to your Maple Leaf Limited Partnership.

The information on this form will be taken from the T5013 and from Schedule 4 of your T1 General.

Step 1: Take the tax shelter identification number, which is a six-digit number with a TS prefix located at the top right side of your T5013 and enter it into column 1, line 1 of your T5004.

Step 2: Enter the tax shelter name, i.e. whichever specific Maple Leaf Limited Partnership(s) you have invested in (e.g. Maple Leaf Short Duration 2015-II Flow-Through Limited Partnership) into column 2.

**Step 3:** Enter the purchase date is the date of purchase of your Maple Leaf Limited Partnership(s) into column 3.

Step 4: Enter the amount found in box 35 "Business income loss" of your T5013 into column 4 "Loss or deduction claimed" of your T5004.

**Step 5:** In column 5, enter the line number that this amount is reported on in your T1 Tax return (generally this is found on either Exploration and Development Expenses (line 224) or Net Partnership Income (line 122) of your T1 Tax Return).

**Note:** If you own more than one limited partnership or tax-shelter investment, these amounts must be added on individual lines on your T5004 and total in box 6765.

# **PROVINCIAL TAX CREDITS**

#### PLEASE REFERENCE INSIDE FRONT COVER SAMPLE **T5013** OR YOUR PERSONAL TAX SLIP

Residents of British Columbia, Saskatchewan, Manitoba and Ontario can claim additional tax credits on flowthrough investments when calculating their provincial taxes. These credits are in addition to the existing deduction of eligible exploration expenditures from the federal portion of an investor's taxes.

The effect of these incentives varies depending on which province the investor resides and the work is performed during the 2015 tax reporting year. For example, if an Alberta-based company incurs costs in Ontario, the Ontario resident may claim the credits, not the Alberta resident, even though the company does not reside in Ontario.

# NEED A PROVINCIAL TAX CREDIT FORM?

To download the form applicable to your province go to the Canada Revenue Agency (CRA) website www.cra-arc.gc.ca or visit the Tax Reporting page of our website www.MapleLeafFunds.ca/shortduration

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# BOX 197 BRITISH COLUMBIA RESIDENTS

**Step I:** Insert the amount in Box 141 into line 1 in Part 1 of Form T1231 British Columbia Mining Flow-Through Share Tax Credit.

**Step II:** Calculate the tax credit on line 3 but multiplying line 1 by 20%, and then continue to fill in Parts 2 and 3.

**Step III:** Insert the amount on line 9 of Form T1231 onto line 70 of Form BC428 British Columbia Tax.

# BOX 198 SASKATCHEWAN RESIDENTS

Step I: Report this amount on line 74 of Form SK428 – Saskatchewan Income Tax and Credits.

**Step II:** Carry the amount from line 74 of Form SK428 to page 4 of your T1 Tax Return.

# BOX 199 MANITOBA RESIDENTS

**Step I:** Report this amount on line 2 in Part 1 of Form T1241 Manitoba Mineral Exploration Tax Credit.

**Step II:** Calculate the tax credit on line 4 but multiplying line 1 by 30%, and then continue to fill in Part 2.

**Step III:** Insert the amount on line 8 of Form T1241 onto line 64 of Form MB428 Manitoba Tax.

# BOX 200 ONTARIO RESIDENTS

**Step I:** Report this amount on line 1 of Form T1221 Ontario Focused Flow-Through Share Resource Expenses for 2012 and Subsequent Years.

**Step II:** Report the amount on line 4 of Form T1221 on line 6266 Form ON479 Ontario Credits.

# **OTHER CONSIDERATIONS**

This guide has been designed to offer you assistance when claiming your 2015 tax deduction from your Maple Leaf investment. There are a number of additional considerations that may be applicable to your situation. Here are a few examples:

#### 1 The CEE or CDE election

While an investor is allowed to deduct the full renounced CEE or CDE, it is not required. As part of a tax planning strategy an investor may find it advantageous to carry forward some or all of an available CCEE or CCDE deduction and use this amount in subsequent years.

#### 2 Cumulative Net Investment Losses (CNIL)

Utilization of tax deductions through flow-through shares may have an effect on an investor's calculations of CNIL.

#### **3** Capital Gains Exemptions

Renounced expenditures deducted by the investor may affect the ability of the taxpayer to claim the \$750,000 capital gains exemption in respect of sales of qualified small business shares and certain farm or fishing assets, as the calculation of a taxpayer's CNIL requires an inclusion of 50 per cent of the deductions taken by the taxpayer in respect of flow-through share renouncement's.

#### **4** Alternative Minimum Tax

Alternative minimum tax may apply in a given taxation year, depending on the amount of renounced expenditures deducted by the investor.

#### 5 Issue Costs

Investors may deduct issue costs associated with a flow-through limited partnership over a number of years subsequent to the dissolution of the partnership. These costs can be deducted on line 232 - "Other deductions", on page 3 of your T1 General. Quebec residents only, should report the costs on line 250 - "Other deductions", on page 2 of the Quebec Income Tax Return. To view Issue Cost Deductions applicable to your investment please refer to the Schedule of Issue Cost Deductions found on the Tax Reporting Information page of our website, www.MapleLeafFunds.ca/ ShortDuration.

#### NOTE:

This is not a detailed listing of every possible tax consideration and is designed to be a general guide only. Each individual's tax and investment planning situation is unique and professional advice should always be received from a qualified tax and/or investment specialist.

MAPLE LEAF

# **FREQUENTLY ASKED QUESTIONS**

### WHAT ARE FLOW-THROUGH SHARES?

Flow-through shares are like any other common share issued by a company, except they also provide tax benefits to the purchaser. A flowthrough share is available to mining, petroleum and certain types of renewable energy companies to facilitate financing their exploration and project development activities. In return for receiving these funds, the resource company has the obligation to "flow-through" to the purchaser of the flow-through shares the tax deductions it receives upon spending the funds on qualifying exploration and development activities. Except for these initial tax benefits, flow-through shares are indistinguishable from all other common shares of company.

### WHAT IS A FLOW-THROUGH LIMITED PARTNERSHIP?

A flow-through limited partnership enables investors to own an equity interest in a portfolio of flow-through shares of Canadian resource companies rather than of just one company.

Canadian resource companies receive special tax deductions for certain exploration and development expenses that flow through the limited partnership to investors, who receive up to a 100% tax deduction for the amount invested. Typically, after a period of 18-24 months, assets of the limited partnership roll over on a tax-deferred basis in exchange for redeemable units or shares of a resource-based mutual fund of equal value.

### ARE THE TAX BENEFITS LEGITIMATE?

Yes! The tax benefits associated with flow-through shares are well-accepted in Canada and have been in place through legislation for over 25 years. The other consideration with Maple Leaf Limited Partnership(s) is that the funds invested stay in Canada to be used to create genuine and valuable economic activity and growth within Canada's mining and energy sector. Further, the tax deductions are only available to those people who pay Canadian taxes. The Partnership and General Partner have received a tax opinion from Borden Ladner Gervais LLP on the structure (please refer to the prospectus of the offering to which you are considering an investment in for the full text on this opinion).

### WHEN WILL MY T5013 TAX SLIP BE MAILED OUT?

In January and February of each year, Maple Leaf gathers from the resource companies in which it invests the tax information from their exploration and development activities. Once received, Maple Leaf compiles the tax information required to prepare per unit tax factors and posts these tax factors to CDS Clearing and Depository Services Inc. The information is then collected from CDS by the back offices in order to prepare individual investor T5013 tax slips (or RL-15 provincial tax slips for Quebec residents). The regulatory deadline for T5013 tax slips to be mailed out is on or before March 31st of each tax reporting year.

### WHAT IS MY ADJUSTED COST BASE (ACB)?

The adjusted cost base or "ACB" of a share is generally what you paid for it. However, as an offset to you realizing the significant tax deductions from investing in flow-through shares, you are deemed to have an ACB of nil, due to the receipt of the tax deductions equal to approximately 100% of the amount you invest. A nil adjusted cost base means that when you calculate your capital gains on the disposition of your mutual fund shares, you treat your adjusted cost base as zero. To calculate your adjusted cost base, please contact your investment advisor.

### WHAT ARE CAPITAL GAINS AND HOW DO THEY APPLY TO MY FLOW-THROUGH INVESTMENT?

Capital gains occur when the original portfolio of flow-through shares purchased by the Partnership is sold. Typically, when a portfolio manager sells flowthrough shares they do so with a view to reduce risk and or for reinvesting the cash into higher quality and lower risk investments. The capital gains are allocated to the limited partners on a proportionate basis. Based on the expected roll-over date of the Partnership and amount of capital gains incurred, Maple Leaf Flow-Through will consider a cash distribution to unit holders at the beginning of each year that material capital gains occur. This cash distribution is typically equal to 50% of estimated taxable gains, less any tax deductions provided to investors (at a rate of 45%) as reported on T5013 tax slips.

## ARE THERE ANY TAX DEDUCTIONS TO BE CLAIMED AFTER THE LIMITED PARTNERSHIP IS WOUND UP?

Initial offering expenses ("Issue Costs"), i.e. printing, agents' fees, legal, audit, travelling, distribution, courier, marketing and sales expenses and other regulatory and filing expenses are deductible 20% per year over a five-year period (pro-rated for partial years) beginning at the time such expenses are incurred, regardless of the fact that the Limited Partnership's life is less than five years. Investors can expect to receive a T5013 for each year the Limited Partnership is active, including the tax year that it is wound up (the "Rollover"). For the remaining years following the Rollover (if any, up to 5 years) investors can refer to a 'Schedule of Issue Cost Deductions for Future Years' that will be posted on the Tax Reporting Information page of our website, www.MapleLeafFunds.ca/ShortDuration. This schedule will be posted on or before March 31st of the year following a Rollover.

# **CONTACT US**

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This guide and other relevant information can be found on the Tax Reporting Information page of our Maple Leaf Short Duration Flow-Through website:

www.MapleLeafFunds.ca/shortduration