

Required documents to attach to this T5013 FIN, Partnership Financial Return

- Form T5013 SUM, Summary of Partnership Income
- a copy of each T5013, Statement of Partnership Income, slip issued to partners and nominees or agents
- T5013 SCH 1, Net Income (Loss) for Income Tax Purposes **
** If you are an inactive partnership, see line 280 in Guide T4068 for more information.
- T5013 SCH 50, Partner's Ownership and Account Activity

The General Index of Financial Information (GIFI) schedules

- T5013 SCH 100, Balance Sheet Information
- T5013 SCH 125, Income Statement Information
- T5013 SCH 140, Summary Statement (when more than one schedule 125 is filed)
- T5013 SCH 141, General Index of Financial Information (GIFI) – Additional Information (not required for investment clubs)

Answer the following questions. For each **affirmative** answer, **attach** the related schedule or form to the partnership return, unless otherwise instructed.

At any time during the fiscal period, was the partnership a member of another partnership (directly or indirectly through one or more partnerships)?	150	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 9
Has the partnership had any transactions, including sections 97 and 98 transactions or subsection 85(2) transfers with its members or employees, other than transactions in the ordinary course of business? (Do not include non-arm's length transactions with non-residents.)	162	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T2058, T2059 or T2060
Did the partnership have a total amount over \$1 million of reportable transactions with non-arm's length non-residents?	171	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T106
Does the partnership have to file Form T1134 in respect of any foreign affiliates in the fiscal period?	172	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T1134
Has the partnership made any charitable donations, gifts of cultural or ecological property or federal, provincial, territorial or municipal political contributions?	202	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 2
Does the partnership have a permanent establishment in more than one jurisdiction?	205	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 5
Has the partnership realized any capital gains or incurred any capital losses during the fiscal period?	206	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 6
Does the partnership have any property that is eligible for capital cost allowance?	208	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	T5013 SCH 8
Does the partnership have any resource-related deductions (not including renounced expenditures)?	212	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 12
Is the partnership allocating any investment tax credits (ITCs)? If Yes , attach a document to this return providing a detailed calculation of the partnership's ITCs and their allocation to one or more partners.	231	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	Calculation and allocation
Did the partnership incur any scientific research and experimental development (SR&ED) expenditures?	232	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T661
Did the partnership allocate renounced resource expenses to its members?	252	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 52
Did the partnership own or hold specified foreign property for which the total cost amount, at any time in the fiscal period, was more than CAN \$100,000?	259	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T1135
Is the partnership allocating any Canadian journalism labour tax credits?	260	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 58
Is the partnership allocating any return of fuel charge proceeds to farmers tax credits?	261	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 63
Is the partnership allocating any air quality improvement tax credits?	262	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	T5013 SCH 65

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Additional information

Did the partnership use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Was a slip issued to one or more nominees or agents?	271 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the partnership agreement require that the nominee(s) or agent(s) complete and file any of the documents identified on page 2?	272 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the partnership have one or more new nominees or agents?	273 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Did the partnership allocate any amount of income tax deducted at source?	274 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Did the partnership make any other election(s) under the Act during the fiscal period?	275 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If Yes , attach a copy of each election form to this return.		
Is this partnership the continuation of one or more predecessor partnerships since its last partnership information return was filed?	277 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If you answered Yes to line 277, provide the business number(s) of the predecessor partnership(s)	278 _____	
	279 _____	
Was the partnership inactive throughout the fiscal period this information return applies to?	280 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If Yes , see Guide T4068 to verify your filing requirements.		
Did members of the partnership immigrate to Canada during the fiscal period?	291 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Did members of the partnership emigrate from Canada during the fiscal period?	292 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If the major business activity is construction, did you have any subcontractors during the fiscal period?	295 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Did the partnership report its farming or fishing income using the cash method?	296 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is this a publicly traded partnership?	297 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If you answered Yes to line 297, did the partnership issue T5008 information slips to report transactions of interests in the partnership?	298 <input type="checkbox"/> Yes	<input type="checkbox"/> No

Miscellaneous information

For tax deductions withheld at the source, was an NR4 information return filed for the fiscal period?	301 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If you answered Yes to line 301, enter the non-resident account number	302 _____	
If you answered Yes to line 301, were NR4 slips issued?	303 <input type="checkbox"/> Yes	<input type="checkbox"/> No
Is this partnership a specified investment flow-through (SIFT) partnership?	304 <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If you answered Yes to line 304, enter the taxable non-portfolio earnings for the fiscal period	305 _____	
If you answered Yes to line 304, enter the tax payable under Part IX.1 for the fiscal period	306 _____	
Enter the amount of the late-filing penalty from line 307 of Schedule 52	307 _____	
Amount of payment enclosed with this return	308 _____	

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Additional information for all partnerships (including tax shelters that are partnerships)

Name and identification number of the partner designated under subsection 165(1.15) of the Act

400 Nabigon Holdings Inc. **402** 738079292RC0001
Name of designated partner Identification number

Additional information for tax shelters only

Principal promoter

500 **501** **502**
Last name (print) First name (print) Identification number

Certification

950 I, Nabigon **951** Jordan **954** CEO
Last name (print) First name (print) Position or title

certify that the information given on this information return and in any attached document is correct and complete. I also certify that the method of calculating income, deductions and credits for this fiscal period is consistent with that of the previous fiscal period except as noted in a statement attached to this return.

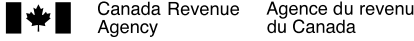
955 2024-03-19 **956** (613) 322-3389
Year Month Day Signature of the authorized partner Telephone number

Language of correspondence

Indicate your language of correspondence **990** English French

Privacy notice

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 the 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 224 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.



Net Income (Loss) for Income Tax Purposes

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**T5013
Schedule 1**

Partnership name Shared Partnership	Partnership account number 73736 3523 RZ0001	Fiscal period end Year Month Day 2023-12-31	<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended
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- Fill out this schedule to reconcile the partnership's net income (loss) reported on the financial statements and its net income (loss) for income tax purposes.
- All the information requested in this form and in the documents supporting your information return is "prescribed information".
- Fill out this schedule using the instructions in Guide T4068, Guide for the Partnership Information Return (T5013 forms).
- Fill out a worksheet to identify the source of all the amounts reported on the T5013 information slips.
- Attach the original copy of this completed schedule to Form T5013 FIN, Partnership Financial Return.

Is this a NIL schedule? Yes No **999**

(If **yes**, do not use zeroes (000 00), dashes (-), nil, or N/A on the lines.)

Amount calculated on line 9999 from Schedule 125 or Schedule 140	500	181,156.00
Add:		
Provision for Part IX.1 specified investment flow through (SIFT) taxes	101	
Amortization/depreciation of tangible assets	104	12,208.00
Amortization of natural resource assets	105	
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Income or loss for tax purposes from partnerships	109	
Loss in equity of affiliates	110	
Loss on disposal of assets per financial statements	111	
Charitable donations and gifts from Schedule 2	112	
Political contributions from Schedule 2	114	
Current fiscal period's holdbacks	115	
Deferred and prepaid expenses	116	
Depreciation in inventory – end of fiscal period	117	
Scientific research and experimental development (SR&ED) expenditures deducted per financial statements	118	
Capitalized interest and property taxes on vacant land	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expenses	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Reserves from financial statements – balance at the end of the fiscal period	126	
Soft costs on construction and renovation of buildings	127	
Salaries and wages paid to partners deducted on financial statements	150	
Cost of products available for sale that were consumed	151	
Personal expenses of the partners paid by the partnership	152	
Dividend rental arrangement compensation payment deductions	154	
Renounced exploration, development and resource property expenses deducted per financial statements from Schedule 52	155	
Certain fines and penalties	156	
Amount from line 508 on page 2 of this schedule	199	
Total (Add lines 101 to 199. Enter this amount on line 501)		12,208.00
Deduct: Amount from line 511 on page 3 of this schedule	502	414,187.62
Net income (loss) for income tax purposes – (line 500 plus line 501 minus line 502)	503	-220,823.62
Deduct: Net income (loss) for general partners	504	-220,823.62
Net income (loss) for income tax purposes for limited and non-active partners (line 503 minus line 504)	505	

Partnership account number
73736 3523 RZ0001

Fiscal period end
Year Month Day
2023-12-31

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Add:

Accounts payable and accruals for cash basis – closing	201	_____
Accounts receivable and prepaid for cash basis – opening	202	_____
Accrual inventory – opening	203	_____
Accrued dividends – prior fiscal period	204	_____
Book loss on joint ventures or partnerships	205	_____
Capital items expensed	206	_____
Debt issue expense	208	_____
Deemed dividend income	209	_____
Deemed interest on loans to non-residents	210	_____
Deemed interest received	211	_____
Development expenses claimed in current fiscal period	212	_____
Dividend stop-loss adjustment	213	_____
Dividends credited to the investment account	214	_____
Exploration expenses claimed in current fiscal period	215	_____
Financing fees deducted in books	216	_____
Foreign accrual property income	217	_____
Foreign affiliate property income	218	_____
Foreign exchange included in retained earnings	219	_____
Gain on settlement of debt – income inclusion under subsection 80(13)	220	_____
Interest paid on income debentures	221	_____
Limited partnership losses	222	_____
Loss from international banking centres	223	_____
Mandatory inventory adjustment – included in current fiscal period	224	_____
Non-deductible advertising	226	_____
Non-deductible interest	227	_____
Non-deductible legal and accounting fees	228	_____
Optional value of inventory – included in current fiscal period	229	_____
Other expenses from financial statements	230	_____
Recapture of SR&ED expenditures from Form T661	231	_____
Resource amounts deducted	232	_____
Sales tax assessments	234	_____
Write-down of capital property	236	_____
Amounts received in respect of qualifying environmental trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	_____
Contractors' completion method adjustment: revenue net of costs on contracts under 2 years – previous fiscal period	238	_____
Taxable/Non-deductible other comprehensive income items	239	_____

Total (Add lines 201 to 239. Enter this amount on line 506) **506** + _____

Other additions:

600 _____	290 _____
601 _____	291 _____
602 _____	292 _____
603 _____	293 _____
604 _____	294 _____

Total (Add lines 290 to 294. Enter this amount on line 507) **507** + _____

Total (Add lines 506 and 507) **508** = _____

Enter the amount from line 508 on line 199 on page 1 of this schedule.

Partnership account number
73736 3523 RZ0001

Fiscal period end
Year Month Day
2023-12-31

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Deduct:

Accounts payable and accruals for cash basis – opening	300	
Accounts receivable and prepaid for cash basis – closing	301	
Accrual inventory – closing	302	
Accrued dividends – current fiscal period	303	
Bad debt	304	
Book income of joint venture or partnership	305	
Equity in income from affiliates	306	
Exempt income under section 81	307	
Income from international banking centres	308	
Mandatory inventory adjustment – included in prior fiscal period	309	
Contributions to a qualifying environmental trust	310	
Non-Canadian advertising expenses – broadcasting	311	
Non-Canadian advertising expenses – printed materials	312	
Optional value of inventory – included in prior fiscal period	313	
Other income from financial statements	314	
Payments made for allocations in proportion to borrowing and bonus interest payments	315	
Contractors' completion method adjustment: revenue net of costs on contracts under 2 years – current fiscal period	316	
Non-taxable/Deductible other comprehensive income items	347	

Other less common deductions:

700	390	
701	391	
702	392	
703	393	
704	394	

Total (Add lines 300 to 394. Enter this amount on line 509) **509** +

Other deductions:

Gain on disposal of assets per financial statements	401	
Non-taxable dividends under section 83	402	
Capital cost allowance from Schedule 8	403	414,187.62
Terminal loss from Schedule 8	404	
Foreign non-business tax deduction under subsection 20(12)	407	
Prior fiscal period's holdbacks	408	
Deferred and prepaid expenses	409	
Depreciation in inventory – end of prior fiscal period	410	
SR&ED expenditures claimed in the fiscal period from Form T661 (line 460)	411	
Reserves from financial statements – balance at the beginning of the fiscal period	414	
Patronage dividends	416	
Contributions to deferred income plans	417	

Total (Add lines 401 to 417. Enter this amount on line 510) 414,187.62 **510** + 414,187.62

Total (Add lines 509 and 510) **511** = 414,187.62
Enter this amount on line 502 on page 1 of this schedule.

Capital Cost Allowance (CCA)

Partnership name Shared Partnership	Partnership account number 73736 3523 RZ0001	Fiscal period end Year Month Day 2023-12-31	<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended
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- Fill out this schedule to calculate the amount of capital cost allowance (CCA) the partnership is claiming for the fiscal period, or to account for acquisitions or dispositions of depreciable property, or both.
- Fill out this schedule to designate immediate expensing property.
- Fill out this schedule using the instructions in the T4068, Guide for the Partnership Information Return (T5013 forms).
- If you do not have enough space to list all the information, use an additional T5013 Schedule 8.
- Attach the original copy of this completed schedule to Form T5013 FIN, Partnership Financial Return.

Part 1 – Agreement between associated eligible persons or partnerships (EPOPs)

Are you associated in the fiscal period with one or more EPOPs with which you have entered into an agreement under subsection 1104(3.3) of the Regulations? **105** Yes No

If you answered **yes**, complete Part 1. Otherwise, go to Part 2.

Enter a percentage assigned to each associated EPOP (including your partnership) as determined in the agreement.

This percentage will be used to allocate the immediate expensing limit. The total of all the percentages assigned under the agreement should not exceed 100%. If the total is more than 100%, then the associated group has an immediate expensing limit of nil. For more information about the immediate expensing limit, see note 12 in Part 3.

	1 Name of EPOP	2 Identification number <small>See note 1</small>	3 Percentage assigned under the agreement
	110	115	120
1			%
2			%
3			%
4			%
5			%
6			%
7			%
8			%
		Total	125 %

Immediate expensing limit allocated to the partnership (see **note 2**) **125**

Note 1: The identification number is the social insurance number, business number, or partnership account number of the EPOP.

Note 2: Multiply 1.5 million by the percentage assigned to your partnership in column 3.

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Part 2 – Income earned from the source in which the designated immediate expensing property (DIEP) is used

The source refers to the business or property from which the income was earned and in which the DIEP is used. For more information about DIEP, see note 5 in Part 3.

Are you a Canadian partnership of which all of the members were, throughout the fiscal period, Canadian-controlled private corporations (CCPC), individuals (other than trusts) resident in Canada or a combination thereof? **150** Yes No

If you answered **yes**, complete Part 2. Otherwise, go to Part 3.

Is there more than one source of income? **155** Yes No

If you answered **no**, enter the income of that source of income (net income for income tax purposes before any CCA deductions) **156**

If the answer is **yes**, complete the table below.

	1 Source of income 160	2 Income before any CCA deductions from each source (if the income is a loss or nil, enter "0") 165	3 Aggregate amount of DIEP used for each source 170
1			
2			
3			
4			
5			
6			
7			
8			

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Part 3 – CCA calculation

1 Class number See note 3	2 Undepreciated capital cost (UCC) at the beginning of the fiscal period	3 Cost of acquisitions during the fiscal period (new property must be available for use) See note 4	4 Cost of acquisitions from column 3 that are designated immediate expensing property (DIEP) See note 5	5 Adjustments and transfers (show amounts that will reduce the UCC in brackets) See note 6	6 Amount from column 5 that is assistance received or receivable during the fiscal period for a property, subsequent to its disposition See note 7	7 Amount from column 5 that is repaid during the fiscal period for a property, subsequent to its disposition See note 8	8 Proceeds of dispositions See note 9
200	201	203	232	205	221	222	207
1 50	1,316.73						
2 14.1	5,583,313.83						
3 8	65,995.70						
4							
5							
6							
7							
8							

9 Proceeds of dispositions of the DIEP (enter amount from column 8 that relates to the DIEP reported in column 4)	10 UCC (column 2 plus column 3 plus or minus column 5 minus column 8) See note 10	11 UCC of the DIEP (enter the UCC amount that relates to the DIEP reported in column 4) See note 11	12 Immediate expensing See note 12	13 Cost of acquisitions on remainder of Class (column 3 minus column 12)	14 Cost of acquisitions from column 13 that are accelerated investment incentive properties (AIIP) or properties included in Classes 54 to 56 See note 13	15 Remaining UCC (column 10 minus column 12)	16 Proceeds of disposition available to reduce the UCC of AIIP and property included in Classes 54 to 56 (column 8 plus column 6 minus column 13 plus column 14 minus column 7) (if negative, enter "0") See note 14
234		236	238		225		
1	1,316.73					1,316.73	
2	5,583,313.83					5,583,313.83	
3	65,995.70					65,995.70	
4							
5							
6							
7							
8							
Totals							

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Part 3 – CCA calculation (continued)

	17 Net capital cost additions of AIP and property included in Classes 54 to 56 acquired during the fiscal period (column 14 minus column 16) (if negative, enter "0")	18 UCC adjustment for AIP and property included in Classes 54 to 56 acquired during the fiscal period (column 17 multiplied by the relevant factor) See note 15	19 UCC adjustment for property acquired during the fiscal period other than AIP and property included in Classes 54 to 56 (0.5 multiplied by the result of column 13 minus column 14 minus column 6 plus column 7 minus column 8) (if negative, enter "0") See note 16	20 CCA rate % See note 17	21 Recapture of CCA See note 18	22 Terminal loss See note 19	23 CCA (for declining balance method, the result of column 15 plus column 18 minus column 19, multiplied by column 20, or a lower amount, plus column 12) See note 20	24 UCC at the end of the fiscal period (column 10 minus column 23)
			224	212	213	215	217	220
1				55.00			724.20	592.53
2				5.00			400,264.28	5,183,049.55
3				20.00			13,199.14	52,796.56
4								
5								
6								
7								
8								
					230	240	250	
					Totals		414,187.62	

Enter the amount from line 230 on line 107 of T5013 Schedule 1.
Enter the amount from line 240 on line 404 of T5013 Schedule 1.
Enter the amount from line 250 on line 403 of T5013 Schedule 1.

- Note 3: If a class number has not been provided in Schedule II of the Income Tax Regulations for a particular class of property, use the subsection provided in Regulation 1101.
- Note 4: Include any property acquired in previous fiscal periods that has now become available for use, net of any assistance received or entitled to be received in the fiscal period from a government, municipality or other public authority, or a reduction of capital cost after the application of section 80. This property would have been previously excluded from column 3. List separately any acquisitions of property in the class that are not subject to the 50% rule. See Income Tax Folio S3-F4-C1, General Discussion of Capital Cost Allowance, for exceptions to the 50% rule. Do not include any amount in column 3 in respect of property included in column 5 (see note 6).
- Note 5: A DIEP reported in column 4 is a property acquired after December 31, 2021, by a Canadian partnership (all of the members of which were, throughout the period, Canadian-controlled private corporations, individuals (other than trusts) resident in Canada or a combination thereof) that becomes available for use before 2025 (if all the members are individuals throughout the fiscal period), or before 2024 in any other case. The property is designated as such on or before the day that is 12 months after the filing due date of an information return under section 229 of the Regulations by any member of the partnership for the fiscal period to which the designation relates. It includes all capital property subject to the CCA rules, if certain conditions are met, other than property included in Classes 1 to 6, 14.1, 17, 47, 49, and 51. A property can only qualify as DIEP in the fiscal period in which it becomes available for use. See subsection 1104(3.1) of the Regulations for more information.

If there is more than one source of income, the total amount of DIEP reported in Part 2 (total of column 3) should be equal to the total amount of DIEP reported in Part 3 (total of column 4).

Part 3 – CCA calculation (continued)

- Note 6: Enter in column 5, "Adjustments and transfers", amounts that increase or reduce the UCC (column 10). Items that increase the UCC include amounts transferred under subsection 97(2). Items that reduce the UCC (show amounts that reduce the UCC in brackets) include assistance received or receivable during the fiscal period for a property, subsequent to its disposition, if such assistance would have decreased the capital cost of the property by virtue of paragraph 13(7.1)(f). See the Guide T4068 for other examples of adjustments and transfers to include in column 5.
Also include property acquired in a non-arm's length transaction (other than by virtue of a right referred to in paragraph 251(5)(b) of the Act) if the property was a depreciable property acquired by the transferor at least 364 days before the end of your fiscal period and continuously owned by the transferor until it was acquired by you.
- Note 7: Include all amounts of assistance you received (or were entitled to receive) after the disposition of a depreciable property that would have decreased the capital cost of the property by virtue of paragraph 13(7.1)(f) if received before the disposition.
- Note 8: Include all amounts you have repaid during the fiscal period for any legally required repayment, made after the disposition of a corresponding property, of:
– assistance that would have otherwise increased the capital cost of the property under paragraph 13(7.1)(d) and
– an inducement, assistance, or any other amount contemplated in paragraph 12(1)(x) received, that otherwise would have increased the capital cost of the property under paragraph 13(7.4)(b)
Also include property acquired in a non-arm's length transaction (other than by virtue of a right referred to in paragraph 251(5)(b) of the Act) if the property was a depreciable property acquired by the transferor less than 364 days before the end of your fiscal period and continuously owned by the transferor until it was acquired by you.
- Note 9: For each property disposed of during the fiscal period, deduct from the proceeds of disposition any outlays and expenses to the extent that they were made or incurred for the purpose of making the disposition(s). The amount reported in respect of the property cannot exceed the property's capital cost, unless that property is a timber resource property as defined in subsection 13(21).
If the cost of a zero-emission passenger vehicle (or a passenger vehicle that was, at any time, a DIEP) exceeds the prescribed amount and it is disposed of to a person or partnership with which you deal at arm's length, the proceeds of disposition will be adjusted based on a factor equal to the prescribed amount as a proportion of the actual cost of the vehicle. The actual cost of the vehicle will be adjusted for payment or repayment of government assistance.
- Note 10: If the amount in column 5 (as shown in brackets) reduces the UCC, you must subtract it for the purposes of the calculation. Otherwise, add the amount in column 5 for the purpose of the calculation.
- Note 11: The amount to enter in column 11 must not exceed the amount in column 10. If it does, enter in column 11 the amount from column 10. If the amount determined in column 10 is zero or a negative amount, enter zero. The only amounts incurred before 2022, to be included in this column are certain inventory purchases from arm's length persons or partnerships where the conditions in paragraphs 1100(0.3)(a) to (c) are met.
- Note 12: Immediate expensing applies to a DIEP included in column 11. The total immediate expensing for the fiscal period (total of column 12) is limited to the lesser of:
1. Immediate expensing limit: it is equal to one of the following five amounts, whichever is applicable:
– \$1.5 million, if you are not associated with any other EPOP in the fiscal period
– amount from line 125, if you are associated in the fiscal period with one or more EPOPs
– nil, if the total of the percentages assigned in Part 1 is more than 100% or you are associated in the fiscal period with one or more EPOPs and have not filed an agreement in prescribed form as required under subsection 1104(3.3) of the Regulations
– the amount determined under subsection 1104(3.5) of the Regulations for any second or subsequent fiscal periods ending in a calendar year, if you have two or more fiscal periods ending in the calendar year in which you are associated with another EPOP that has a tax year ending in that calendar year
– any amount allocated by the minister under subsection 1104(3.4) of the Regulations
The immediate expensing limit has to be prorated if your fiscal period is less than 51 weeks. You cannot carry forward any unused amount of the immediate expensing limit.
2. UCC of the DIEP: total of column 11
3. Income earned from the source in which the DIEP is used: amount from line 156 or relevant source of income from line 165
- Note 13: An AIIP is a property (other than property included in Classes 54 to 56) that you acquired after November 20, 2018, and that became available for use before 2028.
Classes 54 and 55 include zero-emission vehicles that you acquired after March 18, 2019, and that became available for use before 2028.
Class 56 applies to eligible zero-emission automotive equipment and vehicles (other than motor vehicles) that are acquired after March 1, 2020, and that became available for use before 2028.
See Guide T4068 for more information.
- Note 14: Include only elements from columns 6 and 7 that are not related to the DIEP.

Part 3 – CCA calculation (continued)

Note 15: The relevant factors for property of a class in Schedule II, that is an AIIP or included in Classes 54 to 56, available for use before 2024 are:

- 2 1/3 for property in Classes 43.1, 54, and 56
- 1 1/2 for property in Class 55
- 1 for property in Classes 43.2 and 53
- 0 for property in Classes 12, 13, 14, and 15, as well as properties that are Canadian vessels included in paragraph 1100(1)(v) of the Regulations (see note 20 for additional information) and
- 0.5 for all other property that is an AIIP

Note 16: The UCC adjustment for property acquired during the fiscal period (also known as the half-year rule or 50% rule) does not apply to certain property (including AIIP and property included in Classes 54 to 56). Include only elements from columns 6 and 7 that are not related to the DIEP.

For special rules and exceptions, see Income Tax Folio S3-F4-C1, General Discussion of Capital Cost Allowance.

Note 17: Enter a rate only if you are using the declining balance method. For any other method (for example, the straight-line method, where calculations are always based on the cost of acquisitions), enter N/A. Then enter the amount you are claiming in column 23.

Note 18: If the amount in column 10 is negative, you have a recapture of CCA. If applicable, enter the negative amount from column 10 in column 21 as a positive. The recapture rules do not apply to passenger vehicles in Class 10.1. However, they do apply to a passenger vehicle that was, at any time, a DIEP.

Note 19: If no property is left in the class at the end of the fiscal period and there is still a positive amount in the column 10, you have a terminal loss. If applicable, enter the positive amount from column 10 in column 22. The terminal loss rules do not apply to:

- passenger vehicles in Class 10.1
- property in Class 14.1, unless you have ceased carrying on the business to which it relates
- limited-period franchises, concessions, or licences in Class 14 if, at the time of acquisition, the property was a former property of the transferor or any similar property attributable to the same fixed place of business, and you had jointly elected with the transferor to have the replacement property rules apply, unless certain conditions are met

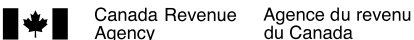
Note 20: If the fiscal period is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See Guide T4068 for more information.

For property in class 10.1 disposed of during the fiscal period, deduct a maximum of 50% of the regular CCA deduction if you owned the property at the beginning of the fiscal period.

For AIIP listed below, the maximum first fiscal period allowance you can claim is determined as follows:

- Class 13: the lesser of 150% of the amount calculated in Schedule III of the Regulations and the UCC at the end of the fiscal period (before any CCA deduction)
- Class 14: the lesser of 150% of the allocation for the fiscal period of the capital cost of the property apportioned over the remaining life of the property (at the time the cost was incurred) and the UCC at the end of the fiscal period (before any CCA deduction)
- Class 15: the lesser of 150% of an amount computed on the basis of a rate per cord, board foot, or cubic metre cut in the fiscal period and the UCC at the end of the fiscal period (before any CCA deduction)
- Canadian vessels described under paragraph 1100(1)(v) of the Regulations: the lesser of 50% of the capital cost of the property and the UCC at the end of the fiscal period (before any CCA deduction)
- Class 41.2: use a 25% CCA rate. The additional allowance under paragraphs 1100(1)(y.2) (for single mine properties) and 1100(1)(ya.2) (for multiple mine properties) of the Regulations is not eligible for the accelerated investment incentive. The additional allowance in respect of natural gas liquefaction under paragraph 1100(1)(yb) of the Regulations is eligible for the accelerated investment incentive

The AIIP also applies to property (other than a timber resource property) that is a timber limit or a right to cut timber from a limit as well as to industrial mineral mine or a right to remove minerals from an industrial mineral mine. See the Income Tax Regulations for more detail.



Partner's Ownership and Account Activity

Protected B when completed

T5013
Schedule 50

Partnership name Shared Partnership	Partnership account number 737363523RZ0001	Fiscal period end Year Month Day 2023-12-31	<input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended
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- Fill out this schedule to reconcile each partner's interest in the partnership (including partners who retired during the fiscal period).
- All the information requested in this form and in the documents supporting your information return is "prescribed information".
- Fill out this schedule using the instructions in Guide T4068, *Guide for the Partnership Information Return (T5013 forms)*.
- If you do not have enough space to list all the information, use an additional Schedule 50.
- Attach the original copy of this completed schedule to Form T5013 FIN, *Partnership Financial Return*.

Number of partners	010	2
Number of partners who disposed of all, or part of, their partnership interest	011	
Number of nominees or agents	012	
Total of all amounts from line 220	015	-220,823.62

Partner 1	Ownership						Fiscal period's income (loss) allocation	Account activity
100	101	105	106	107	110	220	300	
Partner name	Partner identification number	Type of partner	Partner code	Percentage (%) of partner's interest	Did the partner dispose of an interest during the fiscal period?	Partner's share of the net income (loss)	Cost base	
Shared Inc.	813581949RC0001	2	2	70.0000	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	-154,576.53	20498000.00	
Account activity (continued)						At-risk amount (ARA) (for limited partners only)		
310	320	330	340	350	410	420	430	
Cost of units acquired during the fiscal period	Partner's share of the previous fiscal period's net income (loss)	Capital contributions in the fiscal period	Withdrawals in the fiscal period	Other adjustment	Partner's share of the fiscal period's net income	Partner's share in certain reductions of resource expenses for the fiscal period	Non-arm's length debt owing and/or benefits receivable	
	-334,732.27							
Partner 2	Ownership						Fiscal period's income (loss) allocation	Account activity
100	101	105	106	107	110	220	300	
Partner name	Partner identification number	Type of partner	Partner code	Percentage (%) of partner's interest	Did the partner dispose of an interest during the fiscal period?	Partner's share of the net income (loss)	Cost base	
Nabigon Holdings Inc.	738079292RC0001	2	2	30.0000	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	-66,247.09	30.00	
Account activity (continued)						At-risk amount (ARA) (for limited partners only)		
310	320	330	340	350	410	420	430	
Cost of units acquired during the fiscal period	Partner's share of the previous fiscal period's net income (loss)	Capital contributions in the fiscal period	Withdrawals in the fiscal period	Other adjustment	Partner's share of the fiscal period's net income	Partner's share in certain reductions of resource expenses for the fiscal period	Non-arm's length debt owing and/or benefits receivable	
	-143,456.69		-328,901.00					

Approval code: RC-23-P010

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Partner 3		Ownership					Fiscal period's income (loss) allocation	Account activity
100		101	105	106	107	110	220	300
Partner name		Partner identification number	Type of partner	Partner code	Percentage (%) of partner's interest	Did the partner dispose of an interest during the fiscal period? <input type="checkbox"/> Yes <input type="checkbox"/> No	Partner's share of the net income (loss)	Cost base
Account activity (continued)						At-risk amount (ARA) (for limited partners only)		
310	320	330	340	350	410	420	430	
Cost of units acquired during the fiscal period	Partner's share of the previous fiscal period's net income (loss)	Capital contributions in the fiscal period	Withdrawals in the fiscal period	Other adjustment	Partner's share of the fiscal period's net income	Partner's share in certain reductions of resource expenses for the fiscal period	Non-arm's length debt owing and/or benefits receivable	
Partner 4		Ownership					Fiscal period's income (loss) allocation	Account activity
100		101	105	106	107	110	220	300
Partner name		Partner identification number	Type of partner	Partner code	Percentage (%) of partner's interest	Did the partner dispose of an interest during the fiscal period? <input type="checkbox"/> Yes <input type="checkbox"/> No	Partner's share of the net income (loss)	Cost base
Account activity (continued)						At-risk amount (ARA) (for limited partners only)		
310	320	330	340	350	410	420	430	
Cost of units acquired during the fiscal period	Partner's share of the previous fiscal period's net income (loss)	Capital contributions in the fiscal period	Withdrawals in the fiscal period	Other adjustment	Partner's share of the fiscal period's net income	Partner's share in certain reductions of resource expenses for the fiscal period	Non-arm's length debt owing and/or benefits receivable	
Partner 5		Ownership					Fiscal period's income (loss) allocation	Account activity
100		101	105	106	107	110	220	300
Partner name		Partner identification number	Type of partner	Partner code	Percentage (%) of partner's interest	Did the partner dispose of an interest during the fiscal period? <input type="checkbox"/> Yes <input type="checkbox"/> No	Partner's share of the net income (loss)	Cost base
Account activity (continued)						At-risk amount (ARA) (for limited partners only)		
310	320	330	340	350	410	420	430	
Cost of units acquired during the fiscal period	Partner's share of the previous fiscal period's net income (loss)	Capital contributions in the fiscal period	Withdrawals in the fiscal period	Other adjustment	Partner's share of the fiscal period's net income	Partner's share in certain reductions of resource expenses for the fiscal period	Non-arm's length debt owing and/or benefits receivable	

See the privacy notice on your return.

List Detailing the Partner's Ownership and Account Activity

Partnership Shared Partnership

	Partner	Partner code	Percentage (%) of partner's interest	Line 220		Line 300		Line 320		Line 330		Line 340		Line 350	
1	Shared Inc.	2	70.0000	-154,576	53	20,498,000	00	-334,732	27						
2	Nabigon Holdings Inc.	2	30.0000	-66,247	09		30 00	-143,456	69			-328,901	00		
Total				-220,823	62	20,498,030	00	-478,188	96			-328,901	00		

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