



Filer's name and address - Nom et adresse du déclarant
 3750 N. Bowesville Limited Partnership
 402-141 Laurier Avenue West
 Ottawa ON K1P5J3 CAN

Partnership account number (15 characters)
 Numéro de compte de la société de personnes (15 caractères)
 001 754218949RZ0001

Partner's identification number
 Numéro d'identification de l'associé: 006 735288326RC0001
 Partner's share (%) of partnership
 Part de l'associé (%) dans la société de personnes: 005 4.689297

Partner's name and address - Nom et adresse de l'associé
 Last name (print) - Nom de famille (en lettres moulées): Walker Family Wealth Ltd.
 First name - Prénom: 3683 Revelstoke Drive
 Initials - Initiales:
 Ottawa ON K1V 7C2 CAN

Box - Case	Code	Other information - Autres renseignements

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

Recipient / Bénéficiaire

YYYY MM DD

Fiscal period-end / Exercice se terminant le: 2,0,2,4 | 1,2 | 3,1

T5013

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

Tax shelter identification number (see statement on reverse side *) / Numéro d'inscription de l'abri fiscal (lisez l'annoncé au dos *) TS

Partner code / Code de l'associé: 002 0
 Country code / Code du pays: 003 CAN
 Recipient type / Genre de bénéficiaire: 004 3

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire: 010
 Total business income (loss) / Total du revenu (de la perte) d'entreprise: 020

Total capital gains (losses) / Total des gains (pertes) en capital: 030
 Capital cost allowance / Déduction pour amortissement: 040

Box - Case	Code	Amount - Montant
105		184,261 04
107	ON	(6,819 02)

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



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Statement of Partnership Income - Instructions for Recipient

General information

Partners that are corporations or trusts

Report the information on the T2 *Corporation Income Tax Return* or the T3 *Trust Income Tax and Information Return*, whichever applies. Follow the instructions in the T4012, T2 *Corporation – Income Tax Guide*, or the T4013, T3 *Trust Guide*.

Partners that are partnerships

A partnership that receives a T5013 slip, *Statement of Partnership Income*, must report the slip information on its financial statements for the fiscal period, unless otherwise indicated.

Partners that are individuals

Report the information on your T1 *Income Tax and Benefit Return*. Keep one copy of this slip for your records and attach the other copy to your T1 *Income Tax and Benefit Return*. You can get the T1 *Income Tax and Benefit Guide*, schedules, forms, and other tax guides by going to canada.ca/cra-forms, or by calling 1-800-959-8281.

Identification

Boxes 001 to 006 and 010 to 040: We use this information to reconcile reported amounts.

Box 006: Under the *Income Tax Act* (the Act), you have to give your social insurance number (SIN) on request to any person who prepares an information slip for you. If you do not have a SIN, you can apply for one at any Service Canada Centre.

For more information, go to canada.ca/social-insurance-number.

Limited partner's net income (loss)

Tax Shelter – If the limited partnership is a tax shelter, you should receive only a T5013 slip.

Box 010: Total limited partner's business income (loss)

Box 101: Limited partner's farming income (loss) (multi-jurisdictional) – Include this amount on line 14100 of your T1 return. You could have a restricted farm loss. If the partner code is "5," enter this amount at amount 5A of Form T2042, *Statement of Farming Activities*, or on the appropriate AgriStability and AgriInvest form.

Box 102: Agricultural income stabilization – Include this amount on the AgriStability and AgriInvest programs information and statement of farming activities that applies to you.

Box 103: Limited partner's fishing income (loss) (multi-jurisdictional) – Include this amount on line 14300 of your T1 return. If the partner code is "5," enter this amount at amount 5A of Form T2121, *Statement of Fishing Activities*.

Box 104: Limited partner's business income (loss) (multi-jurisdictional) – Enter this amount on line 12200 of your T1 return. If the partner code is "5," enter this amount at amount 5A of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 13500 of your T1 return. The gross amount is in box 118.

Box 105: Limited partner's at-risk amount – We use this information to reconcile reported amounts.

Box 106: Limited partner's adjusted at-risk amount – We use this information to reconcile reported amounts.

Box 107: Limited partner's rental income (loss) – Enter this amount at amount 10 of Form T776, *Statement of Real Estate Rentals*, and report the income on line 12600 of your T1 return.

Box 108: Limited partner's loss available for carry forward – This is the part of your current-year loss from the partnership that you **cannot** deduct on the current year's T1 return. You can only deduct it in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry it forward indefinitely.

Box 109: Previous loss carry forward eligible in the current year – This is the limited partnership loss from previous years that you can claim in the current year. Claim it on line 25100 of your T1 return.

Box 113: Return of capital – This is the capital (including drawings) returned to you from the limited partnership. Use this amount to reduce the adjusted cost base of your limited partnership interest.

Canadian and foreign net business income (loss)

Tax shelter – If the partnership is a tax shelter, you should receive only a T5013 slip.

Multiple jurisdictions – If the partnership allocated income from more than one province or territory, the second box will show a two-letter province or territory code. If the income is from a foreign country, the box will show a three-letter country code.

Box 020: Total business income (loss)

Box 114: Other income – Enter this amount on line 13000 of your T1 return.

Box 115: Type of other income – Enter this description in the "Specify" area for line 13000 of your T1 return.

Box 116: Business income (loss) (multi-jurisdictional) – Enter this amount on amount 5A of Form T2125 and report the income on line 13500 of your T1 return. The gross amount is in box 118. If you are a partner not actively involved in the partnership, and not otherwise involved in a business or profession similar to that carried on by the partnership, report your share of the net income or loss on line 12200 of your T1 return.

Box 118: Gross business income (multi-jurisdictional) – Enter this amount on line 13499 of your T1 return.

Box 119: Foreign business income that is exempt from Canadian tax due to a tax convention or agreement (multi-jurisdictional) – This amount is included in box 116. Use this amount to calculate your foreign tax credit for the country named. See forms T2209 and T2036.

Box 120: Professional income (loss) (multi-jurisdictional) – Enter this amount on amount 5A of Form T2125, and report the income on line 13700 of your T1 return. The gross amount is in box 121.

Box 121: Gross professional income (multi-jurisdictional) – Enter this amount on line 13699 of your T1 return.

Box 122: Commission income (loss) (multi-jurisdictional) – Enter this amount on amount 5A of Form T2125 and report the income on line 13900 of your T1 return. The gross amount is in box 123.

Box 123: Gross commission income (multi-jurisdictional) – Enter this amount on line 13899 of your T1 return.

Box 124: Farming income (loss) (multi-jurisdictional) – Enter this amount on amount 5A of Form T2042 or on the appropriate AgriStability and AgriInvest form. You could have a restricted farm loss.

Box 125: Gross farming income (multi-jurisdictional) – Enter this amount on line 14099 of your T1 return.

Box 126: Fishing income (loss) (multi-jurisdictional) – Enter this amount at amount 5A of Form T2121.

Box 127: Gross fishing income (multi-jurisdictional) – Enter this amount on line 14299 of your T1 return.

Box 149: Total business income (loss) from an active business carried on in Canada – Report the information on Form T2 *Corporation Income Tax Return*.

Box 150: Canadian manufacturing and processing profits under subsection 125.1(3) – Report the information on Form T2 *Corporation Income Tax Return*.

Canadian and foreign investments and carrying charges

Tax Shelter – If the partnership is a tax shelter, you should only receive a T5013 slip.

Box 110: Canadian and foreign net rental income (loss) (multi-jurisdictional) – Enter this amount at amount 10 of Form T776 and report the income on line 12600 of your T1 return.

Box 111: Foreign net rental income (loss) (multi-jurisdictional) – These amounts are included in box 110. Use these amounts to calculate your foreign tax credit for the country named. See forms T2209 and T2036.

Box 112: Foreign net rental income that is exempt from Canadian tax due to a tax convention or agreement (multi-jurisdictional) – These amounts are included in box 110 or 107, whichever applies to your partner code. Use these amounts to calculate your foreign tax credit for the country named. See forms T2209 and T2036.

Box 117: Gross Canadian and foreign rental income – Enter this amount on line 12599 of your T1 return.

Box 128: Interest from Canadian sources – Complete the chart for line 12100 using your Federal Worksheet and enter the result on line 12100 of your T1 return.

Box 129: Actual amount of dividends (other than eligible dividends) – This is the actual amount of dividends (other than eligible dividends) paid by corporations resident in Canada. The taxable amount of these dividends and the federal dividend tax credit are in boxes 130 and 131 respectively.

Box 130: Taxable amount of dividends (other than eligible dividends) – This is the taxable amount of dividends (other than eligible dividends) for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Complete the chart for lines 12000 and 12010 using your Federal Worksheet and enter the result on line 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Complete the chart for line 40425 using your Federal Worksheet and enter the result on line 40425 of your T1 return.

Box 132: Actual amount of eligible dividends – This is the actual amount of eligible dividends paid by corporations resident in Canada. The taxable amount of eligible dividends and the federal dividend tax credit appear in boxes 133 and 134, respectively.

Box 133: Taxable amount of eligible dividends – This is the taxable amount of eligible dividends for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Complete the chart for lines 12000 and 12010 using your Federal Worksheet and enter the result on line 12000 of your T1 return.

Box 134: Dividend tax credit for eligible dividends – Complete the chart for line 40425 using your Federal Worksheet and enter the result on line 40425 of your T1 return.

Box 135: Foreign dividend and interest income (multi-jurisdictional) – Complete the chart for line 12100 using your Federal Worksheet and enter the result on line 12100 of your T1 return.

Box 136: Foreign investment income that is exempt from Canadian tax due to a tax convention or agreement (multi-jurisdictional) – This amount is included in box 135. Use the amount to calculate your foreign tax credit for the country named. See forms T2209 and T2036.

Box 137: Business investment loss – This amount is your share of the gross business investment loss of the partnership. Use the amount to calculate your allowable business investment loss deduction for line 21700, using “Chart 6 – How to claim an allowable business investment loss” in Guide T4037, *Capital Gains*. If you use the amount from box 137 to calculate your allowable business investment loss deduction, fill out Step 4 in Chart 6 with the information identified in boxes 138 to 216 below. Use the breakdown provided in boxes 272 and 273, where applicable.

Box 272: Business investment losses for the portion of the fiscal period that is before June 25, 2024 – Enter this amount on line 21698 of your T1 return.

Box 273: Business investment losses for the portion of the fiscal period that is after June 24, 2024 – Enter this amount on line 21699 of your T1 return.

Box 138: Name of the Small Business Corporation

Box 139: Number and class of shares, or type of debt owed by the Small Business Corporation

Box 140: Insolvency, bankruptcy, or wind-up date

Box 141: Date the partnership bought the shares or acquired the debt

Box 142: Proceeds of disposition

Box 143: Adjusted cost base of the shares or debt

Box 144: Outlays and expenses on the disposition

Box 145: Dividend rental arrangement compensation payments – Complete the chart for line 22100 using your Federal Worksheet and enter the result on line 22100 of your T1 return.

Box 146: Other investment income – Complete the chart for line 12100 using your Federal Worksheet and enter the result on line 12100 of your T1 return.

Box 147: Type of investment income – You need this information to calculate adjusted taxable income for calculating the alternative minimum tax on Form T691, *Alternative Minimum Tax*.

Box 205: Functional currency code – This is the functional currency code that applies to the T5013 slip.

Box 210: Total carrying charges (multi-jurisdictional) – This amount is your share of the carrying charges for earning all investment income. For limited partners, only the amount that is not restricted by the at-risk rules is included in box 210. Complete the chart for line 22100 using your Federal Worksheet and only enter the carrying charges that are not used to arrive at any net income (loss) reported in another box. Enter the result on line 22100 of your T1 return.

Note for box 210

Amounts in boxes 211 to 216 are included in box 210.

Box 211: Carrying charges on interest and dividend income.

Box 212: Carrying charges on rental income.

Box 213: Carrying charges on film property.

Box 214: Carrying charges on resource property and flow-through shares.

Box 215: Carrying charges for acquiring an interest in a partnership, which has you as a limited or non-active partner, or which owns a rental or leasing property or a film property.

Box 216: Carrying charges (multi-jurisdictional) – Other.

Additional amounts and information

Tax Shelter – If the partnership is a tax shelter, you should receive only a T5013 slip.

Box 030: Total capital gains (losses)

Box 151: Capital gains (losses) – Enter this amount on your T1 SCH 3. If the fiscal period of the partnership ended in 2024 but before June 25, 2024, enter this amount on line 17399 of your T1 SCH 3. If the fiscal period of the partnership started after June 24, 2024, enter this amount on line 17400 of your T1 SCH 3. If the fiscal period of the partnership started before June 25, 2024, and ended after June 24, 2024, see boxes 270 and 271.

Box 270: Deemed capital gains (losses) for the portion of the fiscal period that is before June 25, 2024 – Report this amount on line 17399 of your T1 SCH 3.

Box 271: Deemed capital gains (losses) for the portion of the fiscal period that is after June 24, 2024 – Report this amount on line 17400 of your T1 SCH 3.

Box 287: Capital gains eligible to the 0% inclusion rate attributable to the period before June 25, 2024 – Use this information to fill out Period 1 of Form T1170, *Capital Gains on Gifts of Certain Capital Property*.

Box 288: Capital gains eligible to the 0% inclusion rate attributable to the period after June 24, 2024 – Use this information to fill out Period 2 of Form T1170.

Box 289: Portion of the capital gain subject to a 100% inclusion rate under subsection 100(1) – Use the breakdown provided in boxes 290 and 291, where applicable.

Box 290: Portion of the capital gain subject to a 100% inclusion rate under subsection 100(1) attributable to the period before June 25, 2024 –

- **Individuals:**

- For electronic filers, include the full amount in box 290 at supporting line 50410.
- For paper filers, include the full amount in box 290, on line 19900 of your T1 SCH 3. Indicate "100%" beside line 19900 of your T1 SCH 3 and line 12700 of your T1 return.

- **Trusts:** Enter this amount on line 11 of Section 1 in Part 1 of your T3 SCH 1.

Box 291: Portion of the capital gain subject to a 100% inclusion rate under subsection 100(1) attributable to the period after June 24, 2024 –

- **Individuals:**

- For electronic filers, include the full amount in box 291 at supporting line 50410.
- For paper filers, include the full amount in box 291 on line 19900 of your T1 SCH 3. Indicate "100%" beside line 19900 of your T1 SCH 3 and line 12700 of your T1 return.

- **Trusts:** Enter this amount on line 11 of Section 1 in Part 2 of your T3 SCH 1.

Box 153: Qualified small business corporation shares (QSBCS) capital gains (losses) amount eligible for the capital gains exemption – Report this amount on line 10684 of your T1 SCH 3.

Box 276: Qualified small business corporation shares (QSBCS) capital gains (losses) amount eligible for the capital gains exemption – Report this amount on line 10700 of your T1 SCH 3.

Box 154: Qualified farm or fishing property (QFFP) capital gains (losses) amount eligible for the capital gains exemption – Report this amount on line 10686 of your T1 SCH 3.

Box 277: Qualified farm or fishing property (QFFP) capital gains (losses) amount eligible for the capital gains exemption – Report this amount on line 11000 of your T1 SCH 3.

Box 155: Capital gains (losses) from QFFP mortgage foreclosures and conditional sales repossessions eligible for the capital gains deduction – Report this amount on line 10688 of your T1 SCH 3.

Box 278: Capital gains (losses) from QFFP mortgage foreclosures and conditional sales repossessions eligible for the capital gains deduction – Report this amount on line 12400 of your T1 SCH 3.

Box 156: Foreign capital gains (losses) (multi-jurisdictional) – Use this information to calculate the foreign tax credits on foreign business and non-business income for the country identified by the 3 letter code for this box. See forms T2209 and T2036.

Box 157: Foreign capital gains exempt from Canadian tax due to a tax convention or agreement (multi-jurisdictional) – Use this information to calculate the foreign tax credits on foreign business and non-business income.

Box 152: Last fiscal period's capital gains reserve allocated in the previous year and brought into income for the current year – Use this information to fill out Section E in Period 1 of Form T2017, *Summary of Reserves on Dispositions of Capital Property*.

Box 275: Last fiscal period's capital gains reserve allocated in the previous year and brought into income for the current year – Include the full amount in box 275 on line 67060 of Form T2017.

Box 159: Capital gains reserves – Use the breakdown provided in boxes 163 and 165 to fill out Form T2017.

Box 279: Capital gains reserves – Use the breakdown provided in boxes 280 and 281 to fill out Form T2017.

Box 163: Capital gains reserve from other property – Use this information to fill out Section E in Period 1 of Form T2017.

Box 280: Capital gains reserve from other property – Use this information to fill out Section E in Period 2 of Form T2017.

Box 165: Capital gains reserve from non-qualifying securities the partnership donated to a qualified donee – Use this information to fill out Section E in Period 1 of Form T2017.

Box 281: Capital gains reserve from non-qualifying securities the partnership donated to a qualified donee – Use this information to fill out Section E in Period 2 of Form T2017.

Box 166: Capital gains reserve from gifts of non-qualifying securities (Eligible amount) – Use this information to fill out Section E in Period 1 of Form T2017.

Box 282: Capital gains reserve from gifts of non-qualifying securities (Eligible amount) – Use this information to fill out Section E in Period 2 of Form T2017.

Box 167: Capital gains reserve from gifts of non-qualifying securities (Advantage) – We use this information to check reported amounts.

Box 222: Prior year reserves from qualified farm or fishing property (QFFP) – Use this information to fill out Section A in Period 1 of Form T2017.

Box 283: Prior year reserves from qualified farm or fishing property (QFFP) – Include the full amount in box 283 on line 67060 of Form T2017.

Box 223: Current-year reserves from qualified farm or fishing property (QFFP) – Use this information to fill out Section A in Period 1 of Form T2017.

Box 284: Current-year reserves from qualified farm or fishing property (QFFP) – Use this information to fill out Section A in Period 2 of Form T2017.

Box 224: Prior-year reserves from qualified small business corporation shares (QSBBS) – Use this information to fill out Section B in Period 1 of Form T2017.

Box 285: Prior-year reserves from qualified small business corporation shares (QSBBS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBBS) – Use this information to fill out Section B in Period 1 of Form T2017.

Box 286: Current-year reserves from qualified small business corporation shares (QSBBS) – Use this information to fill out Section B in Period 2 of Form T2017.

Box 226: Repaid assistance (for Canadian exploration expenses) – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229, *Statement of Resource Expenses and Depletion Allowance*. Add the amount to line "Other (specify)" in the "Add" section in Area II for your CCEE pool. For corporations, add this amount to line 220 of the T2 SCH 12, *Resource-Related Deductions*.

Box 227: Repaid Assistance (for Canadian development expenses) – Use this amount to calculate your allowable deduction for your cumulative Canadian development expenses (CCDE) pool on Form T1229. Add the amount to line "Other (specify)" in the Add section in Area II for your CCDE pool. For corporations, add this amount to line 310 of the T2 SCH 12.

Box 228: Repaid Assistance (for Canadian oil and gas property expenses) – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add the amount to line "Other (specify)" in the Add section in Area II for your CCOGPE pool. For corporations, add this amount to line 415 of the T2 SCH 12.

Box 229: Amount receivable for CEE property or unitized oil and gas field CEE – Use this amount to calculate your allowable deduction for your CCEE pool on Form T1229. Add the amount to line "Other (specify)" in the Deduct section in Area II for your CCEE pool. For corporations, add this amount to line 230 of the T2 SCH 12.

Box 230: Amount receivable for CDE property or unitized oil and gas field CDE – Use this amount to calculate your allowable deduction for your CCDE pool on Form T1229. Add the amount to line "Other (specify)" in the Deduct section in Area II for your CCDE pool. For corporations, add this amount to line 335 of the T2 SCH 12.

Box 231: Amount receivable for unitized oil and gas field CCOGPE – Use this amount to calculate your allowable deduction for your CCOGPE pool on Form T1229. Add the amount to line "Other (specify)" in the Deduct section in Area II for your CCOGPE pool. For corporations, add this amount to line 435 of the T2 SCH 12.

Box 232: Proceeds of disposition (for Canadian development expenses) – Use this amount to calculate your allowable deduction for your CCDE pool on Form T1229. Add the amount to line "Other (specify)" in the Deduct section in Area II for your CCDE pool. For corporations, add this amount to line 325 of the T2 SCH 12.

Box 233: Proceeds of disposition (for Canadian oil and gas property expenses) – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add the amount to line "Other (specify)" in the Deduct section in Area II for your CCOGPE pool. For corporations, add this amount to line 420 of the T2 SCH 12.

Box 234: Accelerated Canadian development expenses – Use this amount to calculate your allowable deduction for accelerated Canadian development expenses (ACDE) on Form T1229. Add the amount to line "Other Accelerated CDE or Accelerated COGPE" under the heading "Accelerated Investment Incentive" in Area II for your CCDE pool. For corporations, add this amount to line 346 of the T2 SCH 12.

Box 235: Accelerated Canadian oil and gas property expenses – Use this amount to calculate your allowable deduction for accelerated Canadian oil and gas property expenses on Form T1229. Add the amount to line "Other Accelerated CDE or Accelerated COGPE" under the heading "Accelerated Investment Incentive" in Area II for your CCOGPE pool. For corporations, add this amount to line 446 of the T2 SCH 12.

Box 236: Canadian journalism labour tax credit –

- **Individuals:** Enter this amount on line 47555 of your T1 return.
- **Trusts:** Enter this amount on line 914 of your T3 return.
- **Corporations:** Enter this amount on line 130 of your T2 SCH 58.

As this amount is taxable to you, include it in your business income in the same tax year. For example, if you are an individual, enter this amount on line 5B of Form T2125.

Box 237: Return of fuel charge proceeds to farmers tax credit

- **Individuals:** Enter the total from box(es) 237 on line 67077 in Part 5 of your Form T2043, Return of Fuel Charge Proceeds to Farmers Tax Credit
- **Corporations:** Enter the total from box(es) 237 according to the instructions on your T2 SCH 63, Return of Fuel Charge Proceeds to Farmers Tax Credit
- **Partnerships:** Enter the total from box(es) 237 according to the instructions on your T5013 SCH 63, Return of Fuel Charge Proceeds to Farmers Tax Credit
- **Trusts:** Enter the total from box(es) 237 on line 67077 in Part 5 of your Form T2043, Return of Fuel Charge Proceeds to Farmers Tax Credit

Note

This box is split by province (ON, MB, SK, AB, NS, PE, NL, NB).

Box 168: Income tax deducted – Enter this amount on line 43700 of your T1 return.

Box 169: Part IX.1 tax – Do not enter this amount on line 43700 or any other line on your T1 return.

Box 170: Taxable non-portfolio earnings (TNPE) – Do not enter this amount on line 43700 or any other line on your T1 return.

Box 171: Foreign tax paid on non-business income (multi-jurisdictional) – Use this amount to calculate your foreign tax credits for your foreign non-business income on Form T2209. For details, see Form T2036.

Box 172: Foreign tax paid on business income (multi-jurisdictional) – Use this amount to calculate your foreign tax credits on your foreign business income on Form T2209.

Box 040: Capital cost allowance – This is your share of capital cost allowance that the partnership used to arrive at the net income (loss) in boxes 114, 116, 120, 122, 124, and 126. Do not deduct this amount again. Use this amount to calculate your adjusted taxable income for Form T691.

This amount is also used when calculating the amount to include on line 086 of the T2 SCH 130 if the partner is a corporation and in calculating variable B of adjusted taxable income¹⁷ in part 2E of the T3 SCH 130 if the partner is a trust.

Box 220: Capital cost allowance (CCA) for rental or leasing property – If you also own other rental property as a proprietor, combine your share of partnership rental income (loss) with the total of your own rental income (loss) after expenses, but before CCA. You may then claim CCA on your own rental buildings only to the extent of the combined rental income, if any. Calculate your CCA in Area A of Form T776.

Box 221: Capital cost allowance for film property

Boxes 173 to 176 and 179 to 181:

- **Individuals:** Use Form T1229.
- **Corporations:** Use T2 SCH 12. If your cumulative Canadian oil and gas property expense (CCOGPE) pool has a negative balance, use that amount to reduce your CCDE pool. If your CCEE or CCDE pools have a negative balance, report the negative amount as income on line 13000 of your T1 return.

For information on how to calculate your accelerated Canadian development expenses and accelerated Canadian oil and gas property expenses, use the instructions in the T4068, *Guide for the Partnership Information Return* (T5013 Forms).

Box 173: Canadian exploration expenses (CEEs) other than Canadian renewable and conservation expenses (CRCEs) – Use this amount to calculate your allowable deduction for your CCEE pool on Form T1229. Add it on line "Other resource expenses" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance. For corporations, add this amount to line 205 of the T2 SCH 12.

Box 206: Canadian renewable and conservation expenses (CRCE) – Use this amount to calculate your allowable deduction for your CCEE pool on Form T1229. Add the amount on line "Other resource expenses" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance. For corporations, add this amount to line 217 of the T2 SCH 12.

Box 174: Canadian development expenses (CDE) – Use this amount to calculate your allowable deduction for your CCDE pool on Form T1229. Add it on line "Other resource expenses" in Area II for your CCDE pool. For corporations, add this amount to line 303 of the T2 SCH 12.

Box 175: Canadian oil and gas property expenses (COGPE) – Use this amount to calculate your allowable deduction for your CCOGPE pool on Form T1229. Add it on line "Other resource expenses" in Area II for your CCOGPE pool. For corporations, add this amount to line 405 of the T2 SCH 12.

Box 176: Foreign exploration and development expenses (FEDE) (multi-jurisdictional) – Add the amount in Area III on Form T1229 for your cumulative foreign exploration and development expense pool. For corporations, add this amount to box 705 in Part 9 of the T2 SCH 12.

Box 179: Assistance for Canadian exploration expenses – Use this amount to calculate your allowable deduction for your CCEE pool on Form T1229. Add the amount to line "Assistance" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance. For corporations, add this amount to line 225 of the T2 SCH 12.

Box 180: Assistance for Canadian development expenses – Use this amount to calculate your allowable deduction for your CCDE pool on Form T1229. Add the amount to line "Assistance" in Area II for your CCDE pool. For corporations, add this amount to line 320 of the T2 SCH 12.

Box 181: Assistance for Canadian oil and gas property expenses – Use this amount to calculate your allowable deduction for your CCOGPE pool on Form T1229. Add the amount at line "Assistance" in Area II for your CCOGPE pool. For corporations, add this amount to line 425 of the T2 SCH 12.

Box 182: Eligible amount of charitable donations – Enter this amount on line 1 of your T1 SCH 9.

Box 183: Eligible amount of cultural and ecological gifts – Enter this amount on line 34200 of your T1 SCH 9.

Box 184: Eligible amount of federal political contributions – To claim a federal political contribution tax credit, enter this amount on line 40900 of your T1 return.

Box 185: Eligible amount of provincial and territorial political contributions (multi-jurisdictional) – Enter the political contributions on the appropriate provincial or territorial form.

Box 207: Eligible amount of municipal political contributions (multi-jurisdictional) – Corporate partners may be able to claim a municipal tax rebate based on these contributions. Individual partners who are residents of Quebec may be able to claim a tax credit on their provincial income tax return for these amounts.

Box 209: Part XII.2 trust tax credit – Enter this amount on line 45600 of your T1 Return.

Boxes 186 to 189: Investment tax credit (ITC) allocated from the partnership (multi-jurisdictional) – Complete Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to complete Form T2038(IND) when you use the amount in box 186 to claim an investment tax credit.

For individuals or trusts: If the type code in box 189 is 4B, enter the credit amount shown in box 186 or 187 on line 67135 of Form T2038(IND). For all other type codes, divide the credit amount shown in box 186 or 187 by the ITC rate that applies to the ITC type code identified in box 189, and enter the resulting amount on the appropriate line of Form T2038(IND).

Type code	Rate
6 – Apprenticeship job creation tax credit	10%
12 – Qualified property or transitional-rate qualified resource property	10%

Box 187: Investment tax credit transferred under subsection 127(8.3) – This is the investment tax credit for the fiscal period that the partnership transferred to you under subsection 127(8.3).

Note

If you are **not** a limited partner, you can choose to renounce the ITC for the fiscal period that the partnership transferred to you under subsection 127(8.3).

If you make this choice, complete Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the section "Recapture of ITC on SR&ED expenditures" in Part C of Form T2038(IND), Investment Tax Credit(Individuals), or on Form T2 SCH 31, *Investment Tax Credit – Corporations*, whichever applies.

Box 189: ITC type code – Use this code when completing Form T2038(IND).

Clean Economy Investment Tax Credits (ITCs)

Box 245: Current year CCUS ITC – This is your share of the carbon capture, utilization, and storage (CCUS) ITC allocated by the partnership. Enter this amount on line 190 of the T2 SCH 78.

Box 246: CCUS labour requirements addition to tax – This is your share of the CCUS labour requirements addition to tax allocated by the partnership. Enter this amount on line 325 of the T2 SCH 78.

Box 269: Part XII.7 tax – This is your share of the Part XII.7 tax allocated by the partnership. Enter this amount on line 465 of the T2 SCH 78.

Box 265: Current year CT ITC – This is your share of the current year clean technology (CT) ITC allocated by the partnership. Enter this amount on line 160 of the T2 SCH 75.

Box 266: CT Labour requirements addition to tax – This is your share of the CT labour requirements addition to tax allocated by the partnership. Enter this amount on line 425 of the T2 SCH 75.

Box 267: CT ITC recapture – This is your share of the CT ITC recapture allocated by the partnership. Enter this amount on line 240 of the T2 SCH 75.

Renounced Canadian and exploration and development expenses

To calculate your allowable deduction for your resource expense pools, use Form T1229, *Statement of Resource Expenses and Depletion Allowance*.

Box 190: Renounced Canadian exploration expenses – Use this amount to calculate your allowable deduction for your CEE pool on Form T1229. Add it in Area I for your CEE pool.

Box 191: Renounced Canadian development expenses – Use this amount to calculate your allowable deduction for your CDE pool on Form T1229. Add it in Area I for your CDE pool.

Box 192: Assistance for Canadian exploration expenses – Use this amount to calculate your allowable deduction for your CEE pool on Form T1229. Add it in Area I for your CEE pool.

Box 193: Assistance for Canadian development expenses – Use this amount to calculate your allowable deduction for your CDE pool on Form T1229. Add it in Area I for your CDE pool.

Box 194: Mineral exploration tax credit (METC) – Enter this amount in Area I on Form T1229.

Box 195: Portion subject to an interest-free period - METC – Enter this amount in Area I on Form T1229.

Box 196: Portion subject to an interest-free period - CEE – Enter this amount in Area I on Form T1229.

Boxes 197 to 200:

The amounts in boxes 197 to 200 are Canadian exploration expenses (mining only) that qualify for a provincial tax credit for individuals. Your province may require you to be a resident at the end of the calendar year in that province where the expenses qualify for that credit.

Box 197: Expenses qualifying for a provincial tax credit (BC) – You need this information to calculate provincial tax credits.

Box 198: Expenses qualifying for a provincial tax credit (SK) – You need this information to calculate provincial tax credits.

Box 199: Expenses qualifying for a provincial tax credit (MB) – You need this information to calculate provincial tax credits.

Box 200: Expenses qualifying for a provincial tax credit (ON) – You need this information to calculate provincial tax credits.

Box 239: Expenses qualifying for the critical mineral exploration tax credit (CMETC) - Enter this amount in area I on Form T1229.

Box 240: Portion subject to interest-free period - CMETC - Enter this amount in area I on Form T1229.

Boxes 241 to 244: The amounts in boxes 241 to 244 are Canadian exploration expenses (only mining expenses eligible for the federal critical mineral exploration tax credit) that qualify for a provincial tax credit for individuals. Your province may require you to be resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

Boxes 241: Critical mineral exploration tax credit - British Columbia - You need this information to calculate provincial tax credits.

Boxes 242: Critical mineral exploration tax credit - Saskatchewan - You need this information to calculate provincial tax credits.

Boxes 243: Critical mineral exploration tax credit - Manitoba - You need this information to calculate provincial tax credits.

Boxes 244: Critical mineral exploration tax credit - Ontario - You need this information to calculate provincial tax credits.

Excessive interest and financing expenses limitation (EIFEL) rules

Boxes 247 to 261 are used to calculate amounts for the purpose of determining the EIFEL on the T2 SCH 130 if the partner is a corporation and on the T3 SCH 130 if the partner is a trust. If the partner is a partnership and receives a T5013 slip with any amount in these boxes, it must provide a letter to its partners informing them of their portion of each amount.

Box 247: Variable A of interest and financing expenses –

- **Trusts:** Enter this amount in column A of question 6 in Part 1 of the T3 SCH 130.
- **Corporations:** Enter this amount in column 3 of Part 1E of the T2 SCH 130.

Box 248: Variable A of interest and financing revenues –

- **Trusts:** Use this amount when calculating variable A of interest and financing revenues in Part 2D of the T3 SCH 130.
- **Corporations:** Enter this amount on line 064 of the T2 SCH 130.

Box 249: Variable B of interest and financing expenses –

- **Trusts:** Use this amount when calculating variable B of interest and financing expenses in Part 2A of the T3 SCH 130.
- **Corporations:** Enter this amount on line 044 of the T2 SCH 130.

Box 250: Variable B of interest and financing revenues –

- **Trusts:** Use this amount when calculating variable B of interest and financing expenses in Part 2A of the T3 SCH 130.
- **Corporations:** Enter this amount on line 069 of the T2 SCH 130.

Box 251: Terminal Loss –

- **Trusts:** Use this amount when calculating variable B of adjusted taxable income in Part 2E of the T3 SCH 130.
- **Corporations:** Use this amount when calculating the amount to include on line 086 of the T2 SCH 130.

Box 252: Recaptured depreciation –

- **Trusts:** Use this amount when calculating variable C of adjusted taxable income in Part 2E of the T3 SCH 130.
- **Corporations:** Enter this amount on line 098 of the T2 SCH 130.

Box 253: Income derived from activities funded by a borrowing that results in exempt interest and financing expenses –

- **Trusts:** Use this amount when calculating variable C of adjusted taxable income in Part 2E of the T3 SCH 130.
- **Corporations:** Enter this amount on line 105 of the T2 SCH 130.

Box 254: Interest and financing expenses in CCA –

- **Trusts:** Use this amount when calculating variable B of adjusted taxable income in Part 2E of the T3 SCH 130.
- **Corporations:** Use this amount when calculating the amount to include on line 086 of the T2 SCH 130.

Box 255: Interest and financing expenses in terminal loss –

- **Trusts:** Use this amount when calculating variable B of adjusted taxable income in Part 2E of the T3 SCH 130.
- **Corporations:** Use this amount when calculating the amount to include on line 086 of the T2 SCH 130.

Box 256: Loss derived from activities funded by a borrowing that results in exempt interest and financing expenses –

- **Trusts:** Use this amount when calculating variable B of adjusted taxable income in Part 2E of the T3 SCH 130.
- **Corporations:** Enter this amount on line 093 of the T2 SCH 130.

Box 258: Interest and financing expenses included in Canadian exploration expenses – Enter this amount on the appropriate row in column 3 of Part 2C of the T2 SCH 130 or T3 SCH 130.

Box 259: Interest and financing expenses included in Canadian development expenses – Enter this amount on the appropriate row in column 3 of Part 2C of the T2 SCH 130 or T3 SCH 130.

Box 260: Interest and financing expenses in Canadian oil and gas property expenses – Enter this amount on the appropriate row in column 3 of Part 2C of the T2 SCH 130 or T3 SCH 130.

Box 261: Interest and financing expenses included in foreign resource expenses – (multi-jurisdictional) – Enter this amount on the appropriate row in column 3 of Part 2C of the T2 SCH 130 or T3 SCH 130.

Tax shelter information

Tax shelter – Other provisions of the Act may apply to reduce any loss from the tax shelter that you can claim. For example, the at-risk amount provisions in subsection 96(2.2) of the Act may apply.

To claim your loss or deduction shown in the boxes on this slip, use Form T5004, Claim for Tax Shelter Loss or Deduction. Attach Form T5004 and a copy of this slip to your T1 return.

Box 201: Number of units acquired – This is the number of units in the tax shelter that you bought in the year.

Box 202: Cost per unit – This is the cost of each unit in the tax shelter that you bought.

Box 203: Total cost of units – The total cost is the number in box 201 multiplied by the amount in box 202.

Box 204: Other indirect reductions – We use this information to reconcile reported amounts.