



June 22, 2016

Re: Norrep Short Duration 2015 Flow-Through LP - Final Tax Reporting Package

Dear Limited Partner,

Please find enclosed your final tax reporting package for your investment in Norrep Short Duration 2015 Flow-Through Limited Partnership ("Partnership"). The following documents are included:

1. Schedule of Amortization of Issue Costs
2. Schedule of Adjusted Cost Base (ACB)
3. 2016 T5013 slips – Statement of Partnership Income

Please retain the Schedule of Amortization of Issue Costs for use in preparing your tax returns in future years.

On April 25, 2016, the Partnership transferred certain assets on a tax-deferred basis to Norrep Opportunities Corp. in exchange for shares of Norrep Energy Class MF Series shares. Limited Partners received approximately 0.6113 Norrep Energy Class shares for each Partnership Unit. The adjusted cost base of the Norrep Energy Class shares distributed to investors is \$4.90 per share.

Please refer to the attached 2016 T5013 slips when completing your 2016 income tax return.

In addition, the previously provided 2015 T5013 slips contains certain balances (Canadian Exploration Expenses, "CEE", and Canadian Development Expenses, "CDE") that can be deductible in 2015 and subsequent years. Any CEE and CDE balances not deducted in 2015 should be carried forward to the 2016 taxation year and claimed in your annual income tax returns until fully deducted.

Norrep Energy Class invests primarily in shares of Canadian small, mid, and large capitalization energy companies. For more information on Norrep Energy Class, please refer to our website at www.norrep.com or call us toll free at (877) 431-1407.

We would like to thank you for investing in Norrep Investments. **If you have a tax-related question, please contact Jenny Sun, CPA, CGA by email at jenny.sun@norrep.com or by phone at (403) 537-5705 or (877) 431-1407 toll free.**

Regards,

A handwritten signature in blue ink, appearing to read 'Steve Smith', is written over a light blue horizontal line.

Steve Smith, CA

Chief Financial Officer & Portfolio Manager

SCHEDULE OF AMORTIZATION OF ISSUE COSTS

The following schedule of amortization of issue costs has been provided to assist investors of the Norrep Short Duration 2015 Flow-Through Limited Partnership ("Partnership") in completing their individual income tax return for each of the future taxation years represented below.

You should multiply the deduction per unit indicated for the current taxation year by the number of Partnership units you owned, and enter the result on Schedule 4, Section IV (Carrying charges and interest expenses) of your T1 General Tax Return.

Taxation Year	Deduction Per Unit	Deduction Per 1,000 Units Invested
2017	\$0.15430	\$154.30
2018	\$0.15430	\$154.30
2019	\$0.15430	\$154.30
2020	\$0.02663	\$ 26.63

E & OE

Please retain this schedule of amortization of issue costs for use in preparing your tax return in future taxation years.

Please do not attach this schedule with your tax return



SCHEDULE OF ADJUSTED COST BASE (ACB)

This schedule is intended to assist with the ACB calculation for Norrep Short Duration 2015 FTLP unitholders whose partnership units were exchanged for Norrep Energy Class MF Series shares at the Partnership's rollover.

Norrep Short Duration 2015 FTLP

Original Norrep Short Duration 2015 FTLP unit purchase price	\$	10.00
Effect of T5013 tax slips on ACB:		
2015		(6.50)
2016		(0.01)
Undeducted issue costs		(0.49)
Norrep Short Duration 2015 FTLP ACB per unit at April 25, 2016	\$	3.00

Norrep Energy Class

Norrep Energy Class shares acquired on rollover per Norrep Short Duration 2015 FTLP unit held		0.6113
ACB of a Norrep Energy Class share at April 25, 2016	\$	4.90

E & OE





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

Filer's name and address – Nom et adresse du déclarant
 Norrep Short Duration 2015 Flow-Through LP
 1100 606 - 4 Street SW
 Calgary AB T2P 1T1

Tax shelter identification number (see statement on reverse side *) / Numéro d'inscription de l'abri fiscal (lisez l'énoncé au dos *)
 TS082875

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
 001 814118386RZ0001

Partner's identification number / Numéro d'identification de l'associé
 006

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
 005 0.051902

Partner's name and address – Nom et adresse de l'associé
 Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales
 One Thousand Units, Sample Slips Only

Box – Case Code Other information – Autres renseignements

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DEDUCTIBLE ISSUE COST FOR 2017, 2018, AND 2019 WILL BE \$0.15430/UNIT EACH YEAR.
 DEDUCTIBLE ISSUE COST FOR 2020 WILL BE \$0.02663/UNIT.

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002 0	003 CAN	004 1
Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire		Total business income (loss) / Total du revenu (de la perte) d'entreprise
010 -65 57		020
Total capital gains (losses) / Total des gains (pertes) en capital		Capital cost allowance / Déduction pour amortissement
030 197 44		040

Box Case Code	Amount – Montant	Box Case Code	Amount – Montant
104	-65 57	105	3,706 46

Box Case Code	Amount – Montant	Box Case Code	Amount – Montant
106	3,706 46	128	0 93

Box Case Code	Amount – Montant	Box Case Code	Amount – Montant
132	11 17	133	15 41

Box Case Code	Amount – Montant	Box Case Code	Amount – Montant
134	2 32	210	155 39

Box Case Code	Amount – Montant	Box Case Code	Amount – Montant
151	197 44		

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	Amount – Montant	Box Case Code	Amount – Montant

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Box Case Code	Amount – Montant	Box Case Code	Amount – Montant

Box Case Code	Amount – Montant	Box Case Code	Amount – Montant

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

For Recipient – Attach to your income tax return 2

Bénéficiaire – Annexe à votre déclaration d'impôt sur le revenu 2

See recipient instructions / Voir les instructions du bénéficiaire



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

Filer's name and address - Nom et adresse du déclarant
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 1100 606 - 4 Street SW
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 005 0.051902

Partner code / Code de l'associé 002 0	Country code / Code du pays 003 CAN	Recipient type / Genre de bénéficiaire 004 1
Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire 010 -65 57	Total business income (loss) / Total du revenu (de la perte) d'entreprise 020	
Total capital gains (losses) / Total des gains (pertes) en capital 030 197 44	Capital cost allowance / Déduction pour amortissement 040	

Partner's name and address - Nom et adresse de l'associé
 Last name (print) - Nom de famille (en lettres moulées) First name - Prénom Initials - Initiales
 One Thousand Units, Sample Slips Only

Box - Case / Code	Other information - Autres renseignements
Box - Case / Code	Other information - Autres renseignements
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Box Case / Code	Amount - Montant	Box Case / Code	Amount - Montant
104	-65 57	105	3,706 46
Box Case / Code	Amount - Montant	Box Case / Code	Amount - Montant
106	3,706 46	128	0 93
Box Case / Code	Amount - Montant	Box Case / Code	Amount - Montant
132	11 17	133	15 41
Box Case / Code	Amount - Montant	Box Case / Code	Amount - Montant
134	2 32	210	155 39
Box Case / Code	Amount - Montant	Box Case / Code	Amount - Montant
151	197 44		
Box Case / Code	Amount - Montant	Box Case / Code	Amount - Montant
Box Case / Code	Amount - Montant	Box Case / Code	Amount - Montant
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See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration
For Recipient - Keep this slip for your records 3
Bénéficiaire - Conservez pour vos dossiers 3

See recipient instructions / Voir les instructions du bénéficiaire



Statement of Partnership Income – Instructions for Recipient

T5013-Inst

Partners that are corporations or trusts

Report the information on a T2 *Corporation Income Tax Return* or a T3 *Trust Income Tax and Information Return*, whichever applies.

Partners that are partnerships

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

Partners who are individuals

Report the information on your T1 *General Income Tax and Benefit Return*, (T1 return). Keep one copy of this slip for your records and attach the other copy to your T1 return. You can get the T1 *General Income Tax and Benefit Guide*, (T1 guide), schedules, forms, and other tax guides at www.cra.gc.ca/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, visit the Service Canada website at www.servicecanada/SIN.gc.ca.

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

Limited partnership net income (loss)

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

010 Total limited partner's business income (loss)

101 Limited partner's farming income (loss) (Multi-jurisdictional) – Include this amount on line 141 of your T1 return. You could have a restricted farm loss. If the partner code is "5", enter this amount on line d on page 2 of Form T2042, *Statement of Farming Activities*, or on the appropriate AgriStability and AgriInvest form.

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

103 Limited partner's fishing income (loss) (Multi-jurisdictional) – Include this amount on line 143 of your T1 return. If the partner code is "5", enter this amount on line c on page 2 of Form T2121, *Statement of Fishing Activities*.

104 Limited partner's business income (loss) (Multi-jurisdictional) – Enter this amount on line 122 of your T1 return. If the partner code is "5", enter this amount on line M on page 3 of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 135 of your T1 return. The gross amount is in box 118.

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

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

107 Limited partner's rental income (loss) – Enter this amount on line 9946 of Form T776, *Statement of Real Estate Rentals*, and report the income on line 126 of your T1 return.

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.

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 251 of your T1 return.

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 only receive 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.

020 Total business income (loss)

114 Other income – Enter this amount on line 130 of your T1 return.

115 Type of other income – Enter this description in the "Specify" area for line 130 of your T1 return.

116 Business income (loss) (Multi-jurisdictional) – Enter this amount on line M on page 3 of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 135 of your T1 return. The gross amount is in box 118.

118 Gross business income (Multi-jurisdictional) – Enter this amount on line 162 of your T1 return.

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 line 405 in your T1 guide and forms T2209 and T2036.

120 Professional income (loss) (Multi-jurisdictional) – Enter this amount on line M on page 2 of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 137 of your T1 return. The gross amount is in box 121.

121 Gross professional income (Multi-jurisdictional) – Enter this amount on line 164 of your T1 return.

122 Commission income (loss) (Multi-jurisdictional) – Enter this amount on line M on page 2 of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 139 of your T1 return. The gross amount is in box 123.

123 Gross commission income (Multi-jurisdictional) – Enter this amount on line 166 of your T1 return.

124 Farming income (loss) (Multi-jurisdictional) – Enter this amount on line d on page 2 of Form T2042, *Statement of Farming Activities*, or on the appropriate AgriStability and AgriInvest form. **You could have a restricted farm loss.**

125 Gross farming income (Multi-jurisdictional) – Enter this amount on line 168 of your T1 return.

126 Fishing income (loss) (Multi-jurisdictional) – Enter this amount on line c on page 2 of Form T2121, *Statement of Fishing Activities*.

127 Gross fishing income (Multi-jurisdictional) – Enter this amount on line 170 of your T1 return.

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

150 Canadian manufacturing and processing profits under subsection 125.1(3) – Report the information on a 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.

- 110 Canadian and foreign net rental income (loss) (Multi-jurisdictional)** – Enter this amount on line e on page 1 of Form T776, *Statement of Real Estate Rentals*, and report the income on line 126 of your T1 return.
- 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 line 405 in your T1 guide and forms T2209 and T2036.
- 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 in box 107, whichever applies to your partner code. Use these amounts to calculate your foreign tax credit for the country named. See line 405 in your T1 guide and forms T2209 and T2036.
- 117 Gross Canadian and foreign rental income** – Enter this amount on line 160 of your T1 return.
- 128 Interest from Canadian sources** – Enter this amount on line 121 of Schedule 4.
- 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 appear in boxes 130 and 131 respectively.
- 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. Enter this amount on line 180 of Schedule 4.
- 131 Dividend tax credit for dividends (other than eligible dividends)** – Include this amount on line 425 of Schedule 1.
- 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.
- 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. Enter this amount on line 120 of Schedule 4.
- 134 Dividend tax credit for eligible dividends** – Include this amount on line 425 of Schedule 1.
- 135 Foreign dividend and interest income (Multi-jurisdictional)** – Enter this amount on line 121 of Schedule 4.
- 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 line 405 in your T1 guide and forms T2209 and T2036.
- 137 Business investment loss** – This amount is your gross business investment loss reported on line 228 of your T1 return. Use the amount to calculate your allowable business investment loss deduction for line 217, using "Chart 6 – How to claim an allowable business investment loss" in your T4037, *Capital Gains* guide. Complete Step 4 in Chart 6 with the following information when you use box 137 amount to calculate your allowable business investment loss deduction.
- 138 Name of the small business corporation**
- 139 Number and class of shares, or type of debt owed by the small business corporation**
- 140 Insolvency, bankruptcy, or wind-up date**
- 141 Date the partnership bought the shares or acquired the debt**
- 142 Proceeds of disposition**
- 143 Adjusted cost base of the shares or debt**
- 144 Outlays and expenses on the disposition**

- 145 Dividend rental arrangement compensation payments** – Enter this amount on line 221 of Schedule 4.
- 146 Other Investment Income** – Report this amount in Area II (line 121) of Schedule 4.
- 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*.
- 210 Total carrying charges (Multi-jurisdictional)** – This amount is your share of the carrying charges for earning all investment income. Enter it on line 221 of Schedule 4.

Footnotes for Box 210 Amounts in boxes 211 to 216 are included in box 210.

- 211 Carrying charges** on interest and dividend income.
- 212 Carrying charges** on rental income.
- 213 Carrying charges** on film property.
- 214 Carrying charges** on resource property and flow-through shares.
- 215 Carrying charges** for acquiring an interest in a partnership of which you are a limited or non-active partner, or which owns a rental or leasing property or a film property.
- 216 Carrying charges (Multi-jurisdictional)** – other.

Other amounts and information

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

- 030 Total capital gains (losses)**
- 151 Capital gains (losses)** – Enter this amount on line 174 of Schedule 3.
- 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 complete Part 1, Section D of Form T2017, *Summary of Reserves on Dispositions of Capital Property*.
- 153 Qualified small business corporation shares (QSBCS) capital gains amount eligible for the capital gains exemption** – Report this amount at Line 107 of Schedule 3.
- 154 Qualified farm or fishing property (QFFP) capital gains amount eligible for the capital gains exemption** – Report this amount at Line 110 of Schedule 3. Use the breakdown provided by the partnership to fill in Line 274 of Schedule 3 for dispositions before April 21, 2015.
- 155 Capital gains (losses) from QFFP mortgage foreclosures and conditional sales repossessions eligible for the capital gains deduction** – Report this amount at Line 124 of Schedule 3. Use the breakdown provided by the partnership to fill in Line 275 of Schedule 3 for the amount of gains realized before April 21, 2015.
- 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 three-letter code for this box. See line 405 in your T1 guide and forms T2209 and T2036.
- 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.
- 158 Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property that is QFFP** – Report this amount at Line 173 of Schedule 3. Use the breakdown provided by the partnership to fill in Line 276 of Schedule 3 for dispositions before April 21, 2015.
- 159 Capital gains reserves** – Use the breakdown provided in boxes 163 and 165 to complete Form T2017, *Summary of Reserves on Dispositions of Capital Property*.
- 222 Prior year reserves from qualified farm or fishing property (QFFP)** – Use this information to complete Part 1, Section A of Form T2017.

Other amounts and information (continued)

- 223** **Current year reserves from qualified farm or fishing property (QFFP)** – Use this information to complete Part 1, Section A of Form T2017.
- 224** **Prior year reserves from qualified small business corporation shares (QSBCS)** – Use this information to complete Part 1, Section B of Form T2017.
- 225** **Current year reserves from qualified small business corporation shares (QSBCS)** – Use this information to complete Part 1, Section B of Form T2017.
- 163** **Capital gains reserve from other property** – Use this information to complete Part 1, Section D of Form T2017.
- 165** **Capital gains reserve from non-qualifying securities the partnership donated to a qualified donee** – Use this information to complete Part 1, Section D of Form T2017.
- 166** **Capital gains reserve from gifts of non-qualifying securities – Eligible amount** – Use this information to complete Part 1, section D of form T2017.
- 167** **Capital gains reserve from gifts of non-qualifying securities – Advantage** – We use this information to reconcile reported amounts.
- 168** **Income tax deducted** – Enter this amount on line 437 of your T1 return.
- 169** **Part IX.1 tax** – Do not enter this amount on line 437 or any other line on your T1 return.
- 170** **Taxable non-portfolio earnings (TNPE)** – Do not enter this amount on line 437 or any other line on your T1 Return.
- 171** **Foreign tax paid on non-business income (Multi-jurisdictional)** – Use this amount to calculate your foreign tax credits on your foreign non-business income on Form T2209. For details, see line 405 in your T1 guide and Form T2036.
- 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. For more information, see line 405 in your T1 guide.
- 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, *Alternative Minimum Tax*.
- 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, *Statement of Real Estate Rentals*.
- 221** **Capital cost allowance for film property**
- 173 to 176 and 179 to 181** Use Form T1229, *Statement of Resource Expenses and Depletion Allowance*.
- If your 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 130 of your T1 return. For more information, call 1-800-959-5525.
- 173** **Canadian exploration expenses (CEE) other than Canadian renewable and conservation expense (CRCE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance.
- 206** **Canadian renewable and conservation expenses (CRCE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add it at the line called "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 called "Add: Canadian renewable and conservation expenses" of your Schedule 12.
- 174** **Canadian development expenses (CDE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian development expense (CCDE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCDE pool. The maximum you can deduct is 30% of the CCDE pool balance.

- 175** **Canadian oil and gas property expenses (COGPE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCOGPE pool. The maximum you can deduct is 10% of the CCOGPE pool balance.
- 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.
- 177** **Recapture of earned depletion** – This is your share of the recapture of earned depletion that the partnership used to arrive at the net income (loss) in boxes 114, 116, 120, 124, and 126. We use this amount. **Do not add** it to income again.
- 179** **Assistance for Canadian exploration expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance.
- 180** **Assistance for Canadian development expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian development expense (CCDE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCDE pool. The maximum you can deduct is 30% of the CCDE pool balance.
- 181** **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 at the line called "Assistance" in Area II for your CCOGPE pool. The maximum you can deduct is 10% of the CCOGPE pool balance.
- 182** **Eligible amount of charitable donations and government gifts** – Enter this amount on line 1 of Schedule 9.
- 183** **Eligible amount of cultural and ecological gifts** – Enter this amount on line 342 of Schedule 9. For details, see your T1 guide.
- 184** **Eligible amount of federal political contributions** – Enter this amount on line 409 of Schedule 1. You have to provide the following information to us when you use the amount in box 184 to claim a federal political contribution tax credit.
- 185** **Eligible amount of provincial and territorial political contributions (Multi-jurisdictional)** – Enter the political contributions on the appropriate provincial or territorial form.
- 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.
- 208** **Eligible amount of medical gifts** – Corporate partners report this amount on a T2 *Corporation Income Tax Return*.
- 209** **Part XII.2 Tax Credit** – Enter this amount on line 456 of your T1 Return.
- 186 to 189** **Investment tax credit 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 6725 of Form T2038. 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.

Type Code	Rate
5 – Qualified resource property	5%
6 – Apprenticeship job creation tax credit	10%
7 – ITC for child care spaces	25%
12 – Qualified property or "transitional rate" qualified resource property	10%

- 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 investment tax credit (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)*.

188 Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the section for Recapture of ITC on SR&ED expenditures in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on Form T2SCH31, *Investment Tax Credit – Corporations*, whichever applies.

189 ITC Type Code – Use this code when completing Form T2038(IND).

Renounced Canadian and development expenses

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

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

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

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

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

194 Expenses qualifying for an ITC – Enter this amount in Area I on Form T1229.

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

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

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.

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

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

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

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

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.

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

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

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

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

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