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LOTLY RESIDENTIAL REAL ESTATE LP

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

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LOTLY RESIDENTIAL REAL ESTATE LP
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YEAR ENDED DECEMBER 31, 2024

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APPLEBAUM, COMMISSO LLP
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INDEPENDENT AUDITOR'S REPORT

To the Partners of Lotly Residential Real Estate LP

Opinion

We have audited the financial statements of Lotly Residential Real Estate LP (the partnership), which comprise the balance sheet as at December 31, 2024, and the statements of partners' capital, earnings and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the partnership as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises (ASPE).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the partnership in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASPE, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the partnership's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the partnership or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the partnership's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the partnership's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the partnership's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the partnership to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Applebaum, Commisso LLP

Markham, Ontario
March 17, 2025

Applebaum, Commisso LLP
Chartered Professional Accountants
Licensed Public Accountants

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LOTLY RESIDENTIAL REAL ESTATE LP
BALANCE SHEET
AS AT DECEMBER 31, 2024

		2024		2023
ASSETS				
Current Assets				
Cash	**$**	**228,838**	$	246,578
Long Term Assets				
Investments in Co-ownerships		**228,083**		228,083
Due from related parties		**3,769**		-
		231,852		228,083
	$	**460,690**	$	474,661
LIABILITIES AND PARTNERS' CAPITAL				
Current Liabilities				
Accrued liabilities	**$**	**10,000**	$	11,383
Partners' capital		**450,690**		463,278
Liabilities and Partners' Capital	**$**	**460,690**	$	474,661

ON BEHALF OF THE PARTNERSHIP

Martyna Gatkiewicz *Partner*

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LOTLY RESIDENTIAL REAL ESTATE LP
STATEMENT OF PARTNERS' CAPITAL
YEAR ENDED DECEMBER 31, 2024

	%	2023 Balance	Net Loss	Contributions	**2024 Balance**
Lotly GP Inc. - General Partner	0.02	$ 94	$ (3)	$ -	**$ 91**
Limited Partners	99.98	463,184	(12,585)	-	**450,599**
Partners' total	100.00	$ 463,278	$ (12,588)	$ -	**$ 450,690**

	%	2022 Balance	Net Loss	Contributions	2023 Balance
Lotly GP Inc. - General Partner	0.02	$ -	$ (6)	$ 100	$ 94
Limited Partners	99.98	-	(28,016)	491,200	463,184
Partners' total	100.00	$ -	$ (28,022)	$ 491,300	$ 463,278

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LOTLY RESIDENTIAL REAL ESTATE LP
STATEMENT OF EARNINGS
YEAR ENDED DECEMBER 31, 2024

		2024		2023
REVENUES	**$**	**-**	$	-
OPERATING EXPENSES				
Professional fees		**12,131**		12,485
Due and subscriptions		**244**		2,514
Bank charges		**133**		192
Commission		**80**		1,735
Management fees *(Note 5)*		**-**		1,272
Acquisition fee *(Note 5)*		**-**		9,824
		12,588		28,022
NET LOSS	**$**	**(12,588)**	$	(28,022)

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LOTLY RESIDENTIAL REAL ESTATE LP
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2024

	2024	2023
Cash flows from operating activities		
Net loss	**$ (12,588)**	$ (28,022)
Change in non-cash working capital:		
Accrued liabilities	**(1,383)**	11,383
Cash flows from operating activities	**(13,971)**	(16,639)
Cash flows from investing activity		
Investment in co-owned residential properties	**-**	(228,083)
Cash flows from financing activities		
Advances to related parties	**(3,769)**	-
Capital contribution by General partner	**-**	100
Partners' contribution	**-**	491,200
Cash flows from financing activities	**(3,769)**	491,300
INCREASE (DECREASE) IN CASH	**(17,740)**	246,578
CASH - BEGINNING OF YEAR	**246,578**	-
CASH - END OF YEAR	**$ 228,838**	$ 246,578

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LOTLY RESIDENTIAL REAL ESTATE LP
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

1. DESCRIPTION OF BUSINESS

Lotly Residential Real Estate LP (the "partnership") was incorporated on September 2, 2022. The general partner of the partnership is Lotly GP Inc. The objective of the partnership is to provide unit holders with exposure to single family residential real estate. In exchange for a partial down payment on residential property, unit holders are entitled to a percentage of appreciation of the properties future increase in value. The partnership enters into a co-ownership agreement with home owners which sets out the extent of the co-ownership interest to be acquired.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for private enterprises (ASPE). Canadian accounting standards for private enterprises are part of Canadian GAAP.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial statements

These financial statements reflect assets, liabilities, revenues and expenses of the Partnership and do not include other assets, liabilities, revenues or expenses of the partners.

Revenue recognition

Investment revenue is recognized when the investment property is sold or when the mortgage on the property in renewed.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Income taxes

The partnership does not separately account for income taxes as all income earned by the Partnership is taxed directly to its Partners.

Financial instruments

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Partnership has not elected to carry any such financial instruments at fair value.

Transaction cost incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Partnership determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Partnership expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

Related party transactions

Monetary related party transactions and non-monetary related party transactions that have commercial substance are measured at the exchange amount when they are in the normal course of business, except when the transaction is an exchange of a product or property held for sale in the normal course of operations. Where the transaction is not in the normal course of operations, it is measured at the exchange amount when there is a substantive change in the ownership of the item transferred and there is independent evidence of the exchange amount.

All other related party transactions are measured at the carrying amount.

Use of estimates

The preparation of financial statements in conformity with ASPE requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results may differ from these estimates.

4. CO-OWNERSHIP INVESTMENTS

Co-ownership investments in real estate properties are recorded at cost. Lotly Residential Real Estate LP has contributed 75% of the down payment plus its share of land transfer tax whereas the owner has contributed 25% of the down payment. The owner and Lotly Residential Real Estate LP have agreed that the owner will acquire 51.25% interest in the property and Lotly Residential Real Estate LP will acquire 48.75% interest in the property.

5. RELATED PARTY TRANSACTIONS

The partnership is managed by Lotly Holdings Inc., whose shareholders are directors of Lotly GP Inc. During the year the partnership paid acquisition fees and management fees in the amount of Nil (2023 - $9,824 and $1,272) respectively. The partnership owed Nil (2023 - $593) to Lotly Holdings Inc as on December 31, 2024.

6. ALLOCATION TO THE LIMITED PARTNERS

The Partnership, from time to time as the General Partner determines, within a reasonable period of time following the sale of a property, distributes net sale proceeds of such sale to all partners holding class units associated with such property investment, pro rata, in accordance with their proportionate share.

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7. FINANCIAL INSTRUMENTS

The partnership has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risk that arise from transacting financial instruments include the following:

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The partnership is exposed to this risk mainly in respect of its receipt of funds from internal and external financing.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The partnership is mainly exposed to market risk.

Unless otherwise noted, it is management's opinion that the partnership is not exposed to significant other price risks arising from these financial instruments.

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CHARTERED PROFESSIONAL ACCOUNTANTS

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March 17, 2025
Confidential

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V 1S8

Attention: Mrs. Martyna Gatkiewicz

Dear Martyna

The Objective and Scope of the Audit

You have requested that we audit the financial statements of Lotly Residential Real Estate LP, which comprise the balance sheet as at December 31, 2025, and the statements of partners' capital, earnings and cash flows for the year then ended, and notes to the financial statements (including a summary of significant accounting policies).

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

The Responsibilities of Management

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the financial statements in accordance with ASPE;

b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and

c. To provide us with timely:

   i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;

   ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;

   iii. Additional information that we may request from management for the purpose of the audit; and

   iv. Unrestricted access to persons within Lotly Residential Real Estate LP from whom we determine it necessary to obtain audit evidence.

As part of the audit process:

a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.

b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each practitioner must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Lotly Residential Real Estate LP unless:

a. We have been specifically authorized with prior consent;

b. We have been ordered or expressly required by law or by the Ontario *Code of Professional Conduct/Code of Ethics*; or

c. The information requested is (or enters into) public domain.

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Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and

b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Lotly Residential Real Estate LP and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Lotly Residential Real Estate LP.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Lotly Residential Real Estate LP) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

Preparation of Schedules

We understand that you will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence on .

The requested schedules and documents are as follows:

a. Schedules and analyses; and

b. Other specified documents.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or even withdraw from the Engagement.

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Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our firm policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Ontario *Code of Professional Conduct /Code of Ethics*, prepare your federal and provincial income tax returns as agreed upon. Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of HST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports. Management will, on a timely basis, provide the information necessary to complete these federal and provincial income tax returns and will review and file them with the appropriate authorities on a timely basis.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Dispute Resolution

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

Indemnity

Lotly Residential Real Estate LP hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

a. The breach by Lotly Residential Real Estate LP, or its directors, officers, agents or employees, of any of the covenants or obligations of Lotly Residential Real Estate LP herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.

b. A misrepresentation by a member of your management or the partners.

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Limitation of Liability

Our aggregate liability for all claims, losses, liabilities and damages in connection with this Engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to $10,000. Our liability shall be several and not joint and several. We shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions and only if your claim is commenced within 24 months or less of the date Lotly Residential Real Estate LP should have been aware of the potential claim. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Lotly Residential Real Estate LP of its obligations.

Concerns

If at any time you would like to discuss our services or make a complaint, please contact your engagement partner. We will listen to your concerns and investigate any complaint on a timely basis.

Use of Auditor Experts, Specialists and Others
[Any initial audit considerations.]
You hereby authorize us to disclose information of Lotly Residential Real Estate LP to the above-mentioned third-party service provider(s) for the purpose of this Engagement.

Fees at Regular Billing Rate

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Billing

Our fees and costs will be billed and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.50% per month or 18.00% (APR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable HST) incurred.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, Lotly Residential Real Estate LP shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to come to a conclusion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may issue a denial of assurance on the financial statements. If this occurs, we will communicate the reasons and provide details.

Survival of Terms

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

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Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your partnership.

Yours truly,

Applebaum, Commisso LLP

APPLEBAUM, COMMISSO LLP

Chartered Professional Accountants

Acknowledged and agreed to on behalf of Lotly Residential Real Estate LP by:

Martyna Gatkiewicz

Mrs. Martyna Gatkiewicz

2025-03-19

Date signed

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Appendix A - Expected Form of Report

To the Partners of Lotly Residential Real Estate LP

Opinion

We have audited the financial statements of Lotly Residential Real Estate LP (the partnership), which comprise the balance sheet as at December 31, 2025, and the statements of partners' capital, earnings and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the partnership as at December 31, 2025, and the results of its operations and cash flow for the period then ended in accordance with Canadian accounting standards for private enterprises (ASPE).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the partnership in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASPE, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the partnership's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the partnership or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the partnership's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the partnership’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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Appendix A *(continued)*

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the partnership's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the partnership to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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LOTLY RESIDENTIAL REAL ESTATE LP

220-410 Adelaide Street
Toronto, ON
M5V 1S8

March 17, 2025
Confidential

Applebaum, Commisso LLP
2800 14th Avenue
Suite 400
Markham Ontario L3R 0E4

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of Lotly Residential Real Estate LP for the year ended December 31, 2024, for the purpose of you expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Accounting Standards For Private Enterprises

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated for:

a. Preparing and fairly presenting the financial statements in accordance with Canadian Accounting Standards For Private Enterprises;

b. Providing you with:

   i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:

      A. Accounting records, supporting data and other relevant documentation,

      B. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and

      C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;

   ii) Additional information that you have requested from us for the purpose of the audit; and

   iii) Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.

c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Fraud and Non Compliance

We have disclosed to you:

a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:

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(continued)

i. Management;

ii. Employees who have significant roles in internal control; or

iii. Others where the fraud could have a material effect on the financial statements;

b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;

c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;

d. All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and

e. The results of our risk assessments regarding possible fraud or error in the financial statements.

Related Parties

We have disclosed to you the identity of all of the partnership's related-party relationships and transactions of which we are aware. This includes sales, purchases, loans, transfers of assets, liabilities and services, leasing agreements, guarantees, non-monetary transactions, and transactions for no consideration for the period ended as well as related balances due to or from such parties at the period end.

All related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Accounting Standards For Private Enterprises.

Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian Accounting Standards For Private Enterprises. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian Accounting Standards For Private Enterprises requires adjustment or disclosure have been adjusted or disclosed.

Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

Misstatements

The effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements, including the reasons why they were not corrected, is attached to this letter.

Accounting policies

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

Contractual compliance

We have complied with the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the financial statements.

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(continued)

Direct liabilities

We have recorded in the accounts all known liabilities of our partnership as at December 31, 2024 except for trivial amounts.

Financial instruments

We have properly recorded all financial assets of equity instruments quoted on an active market at fair value.

Off-balance sheet derivative financial instruments (e.g., futures, options and swaps), including outstanding commitments to purchase or sell securities, assets and/or commodities under forward placement and standby commitments, and information regarding the terms and conditions, interest rate risk, credit risk and foreign exchange risk of financial instruments held at period end have been properly recorded and, when appropriate, adequately disclosed within the financial statements. We confirm that the significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed (when required) in the financial statements, are reasonable and appropriate in the circumstances.

We have evaluated whether there are indicators of impairment for all financial assets measured at cost or amortized cost, and where there has been a significant adverse change in the expected timing or amount of future cash flows from a financial asset or group of similar financial assets, we have assessed whether a reduction in the carrying value is necessary.

When an impairment is necessary, the carrying amount of the asset, or group of assets, has been reduced to the highest of the cash flows expected to be generated by holding the asset, the amount that could be realized by selling the asset and the amount that the entity expects to realize by exercising any right to collateral held to secure repayment of the asset net of all costs necessary to exercise those rights. The amount of the decline in fair value has been included in net income in the period incurred.

Long-term investments

All long-term investments owned by our partnership are recorded in the accounts. The long-term investments are valued at cost, and an appropriate impairment loss has been recognized in earnings when a significant adverse change in the expected timing or amount of future cash flows from investments has been identified. When the extent of such an impairment has decreased, a reversal of the previously recognized impairment loss has been recognized in earnings.

Management fees, wages or bonuses paid to (or accrued on behalf of) related parties

All management fees, bonuses or other remuneration paid to or accrued on behalf of partners or related parties represent the fair market value of services performed for, or goods provided to, the partnership.

Acknowledged and agreed on behalf of Lotly Residential Real Estate LP by:

Martyna Gatkiewicz

Mrs. Martyna Gatkiewicz

March 17, 2025

Date signed

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Lotly Residential Real Estate LP
Year End: December 31, 2024
Adjusting journal entries
Date: 1/1/2024 To 12/31/2024

Completed by	Reviewed by
NS 3/15/2025	DA 3/17/2025

6. 4

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/2024	Chequing	1100	A.1/1		16,186.90		
1	12/31/2024	Accrued liabilities	2100	A.1/1	10,000.00			
1	12/31/2024	Legal and professional fees	5030	A.1/1	5,899.09			
1	12/31/2024	Bank charges	5250	A.1/1	104.75			
1	12/31/2024	Dues and Subscriptions	5290	A.1/1	183.06			
		To reconcile chequing account						
2	12/31/2024	Accrued liabilities	2100	CC	790.00			
2	12/31/2024	Legal and professional fees	5030	CC		790.00		
		To reverse prior year accruals						
3	12/31/2024	Accrued liabilities	2100	CC. 1		10,000.00		
3	12/31/2024	Legal and professional fees	5030	CC. 1	10,000.00			
		To record ACCA fees for the year						
4	12/31/2024	Lotly Realty Inc.	1400	740	3,768.55			
4	12/31/2024	Legal and professional fees	5030	740		3,768.55		
		To adjust legal and professional fees paid on behalf Lotly Realty Inc.						
					30,745.45	**30,745.45**		

Net Income (Loss) **(12,588.12)**

Approved by Martyna Gatkiewicz

Agence du revenu du Canada | Canada Revenue Agency

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T5013 Financial

Partnership Financial Return

Complete this financial return using the instructions in the T4068, Guide for the Partnership Information Return (T5013 Forms). You can file this return electronically without a web access code using the "File a return" service in My Business Account at **canada.ca/my-cra-business-account** or, for authorized representatives, in Represent a Client at **canada.ca/taxes-representatives**.

Unless otherwise stated, all legislative references are to the Income Tax Act.

055 For internal use only.

Identification

Partnership account number

001 70430 7800 RZ0001

Partnership name

006 Lotly Residential Real Estate LP

007

Partnership operating or trading name

008

009

Location of the partnership head office

Has this location changed since the last time you filed a partnership information return? . . . . . 010 ☐ Yes ☒ No

If you answered **Yes** to line 010, enter the address of the new location on lines 011 to 018.

011

012

City — 015

Province, territory, or state — 016

Country — 017

Postal or zip code — 018

Mailing address of the partnership
(if different from the head office address)

Has this address changed since the last time you filed a partnership information return? . . . . . 020 ☐ Yes ☒ No

If you answered **Yes** to line 020, enter the new mailing address on lines 021 to 028.

021 c/o

023

024

City — 025

Province, territory, or state — 026

Country — 027

Postal or zip code — 028

Location of the partnership's books and records
(if different from the head office address)

Has this location changed since the last time you filed a partnership information return? . . . . . 030 ☐ Yes ☒ No

If you answered **Yes** to line 030, enter the address of the new location on lines 031 to 038.

031

032

City — 035

Province, territory, or state — 036

Country — 037

Postal or zip code — 038

Is this an amended return? . . . . . 040 ☐ Yes ☒ No

Fiscal period to which this information return applies

060 Fiscal period start — Year Month Day — From 2024-01-01

061 Fiscal period-end [1] — Year Month Day — To 2024-12-31

[1] If you answered **Yes** to question 078 below, enter the date when the partnership ceased to exist.

The end members of this partnership are
(tick the applicable boxes)

062 01 ☒ Individuals (including trusts)

02 ☐ Corporations

Is this the first year of filing? . . . . . 070 ☐ Yes ☒ No

If you answered **Yes** to line 070, enter the date the partnership was created . . . . . 071 (Year Month Day)

Number of T5013 slips 073 43

Is this the partnership's final information return up to dissolution? . . . . . 078 ☐ Yes ☒ No

If an election was made under section 261 by one or more partners, enter the functional currency code used for this return 079

Was the partnership a Canadian partnership throughout the fiscal period? . . . . . 082 ☒ Yes ☐ No

Type of partnership at the end of the fiscal period

086

Non tax shelter	Tax shelter
☐ 01 General partnership	☐ 11 General partnership
☒ 02 Limited partnership	☐ 12 Limited partnership
☐ 03 Limited liability partnership	☐ 13 Co-ownership
☐ 08 Investment club	☐ 19 Other (specify below)

If the partnership is a tax shelter (TS), enter the TS identification number 087

Industry code (NAICS): 531390

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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[2]

[2] 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 (located at the bottom of page 2 of T5013 SCH 125 and used when more than one T5013 SCH 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**	☐ Yes	☒ 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**	☐ Yes	☒ 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**	☐ Yes	☒ No	T106
Does the partnership have to file Form T1134 in respect of any foreign affiliates in the fiscal period?	**172**	☐ Yes	☒ No	T1134
Has the partnership made any charitable donations, gifts of cultural or ecological property or federal, provincial, territorial or municipal political contributions?	**202**	☐ Yes	☒ No	T5013 SCH 2
Does the partnership have a permanent establishment in more than one jurisdiction?	**205**	☐ Yes	☒ No	T5013 SCH 5
Has the partnership realized any capital gains or incurred any capital losses during the fiscal period?	**206**	☐ Yes	☒ No	T5013 SCH 6
Does the partnership have any property that is eligible for capital cost allowance?	**208**	☐ Yes	☒ No	T5013 SCH 8
Does the partnership have any resource-related deductions (not including renounced expenditures)?	**212**	☐ Yes	☒ No	T5013 SCH 12
Is the partnership allocating any investment tax credits (ITCs) other than the specific ITCs mentioned below that have their own schedule? 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**	☐ Yes	☒ No	Calculation and allocation
Did the partnership incur any scientific research and experimental development (SR&ED) expenditures?	**232**	☐ Yes	☒ No	T661
Does the partnership have a corporation or trust as a member or deemed to be a member under subsection 18.2(12) and interest and financing expenses or interest and financing revenues in the fiscal period?	**233**	☐ Yes	☐ No	T5013 SCH 130
Did the partnership allocate renounced resource expenses to its members?	**252**	☐ Yes	☒ 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**	☐ Yes	☒ No	T1135
Is the partnership allocating any Canadian journalism labour tax credits?	**260**	☐ Yes	☒ No	T5013 SCH 58
Is the partnership allocating any return of fuel charge proceeds to farmers tax credits?	**261**	☐ Yes	☒ No	T5013 SCH 63
Is the partnership allocating any carbon capture, utilization and storage (CCUS) ITC, labour requirements addition to tax, or Part XII.7 tax?	**263**	☐ Yes	☐ No	T5013 SCH 78
Is the partnership allocating any clean technology ITC, labour requirements addition to tax, or recapture of clean technology ITC?	**264**	☐ Yes	☐ No	T5013 SCH 75

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Additional information

Did the partnership use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	☐ Yes	☒ No
Was a slip issued to one or more nominees or agents?	271	☐ Yes	☒ 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	☐ Yes	☒ No
Does the partnership have one or more new nominees or agents?	273	☐ Yes	☒ No
Did the partnership allocate any amount of income tax deducted at source?	274	☐ Yes	☒ No
Did the partnership make any other election(s) under the Act during the fiscal period?	275	☐ Yes	☒ 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	☐ Yes	☒ 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	☐ Yes	☒ No
If **Yes**, see Guide T4068 to verify your filing requirements.			
Did members of the partnership immigrate to Canada during the fiscal period?	291	☐ Yes	☒ No
Did members of the partnership emigrate from Canada during the fiscal period?	292	☐ Yes	☒ No
If the major business activity is construction, did you have any subcontractors during the fiscal period?	295	☐ Yes	☒ No
Did the partnership report its farming or fishing income using the cash method?	296	☐ Yes	☒ No
Is this a publicly traded partnership?	297	☐ Yes	☒ No
If you answered **Yes** to line 297, did the partnership issue T5008 information slips to report transactions of interests in the partnership?	298	☐ Yes	☐ No

Miscellaneous information

For tax deductions withheld at source, was an NR4 information return filed for the fiscal period?	301	☐ Yes	☒ 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	☐ Yes	☐ No
Is this partnership a specified investment flow-through (SIFT) partnership?	304	☐ Yes	☒ 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 the T5013 SCH 52, Summary Information for Partnerships that Allocated Renounced Resource Expenses to their Members	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)

400 _____ **402** _____

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, Gatkiewicz **951** Martyna **954** Director

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 2025-03-19 Martyna Gatkiewicz **956** _____

Year Month Day | Signature of the authorized partner | Telephone number

Language of correspondence

Indicate your language of correspondence . . . . . **990** [X] English [ ] French

Privacy notice

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and 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 Info Source at **canada.ca/cra-info-source**.

Canada Revenue Agency | Agence du revenu du Canada

T5013
Schedule 141
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General Index of Financial Information (GIFI) – Additional Information

Partnership name	Partnership account number	Fiscal period-end Year Month Day	
Lotly Residential Real Estate LP	70430 7800 RZ0001	2024-12-31	[X] Original [ ] Amended

- A partnership needs to complete all parts of this schedule that apply and include it with their partnership information return along with the other GIFI schedules.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI), and Guide T4068, Guide for the Partnership Information Return (T5013 forms).

Part 1 – Information on the person primarily involved with the financial information

Can you identify the person* specified in the heading of Part 1? . . . . . **111** Yes [X] No [ ]

If you answered **no**, go to Part 2.

Does that person have a professional designation in accounting? . . . . . **095** Yes [X] No [ ]

Is that person connected** with the partnership? . . . . . **097** Yes [ ] No [X]

* A person primarily involved with the financial information is a person who has more than a 50% involvement in preparing the financial information that the partnership information return is based on. For example, if three persons prepared the financial information by doing respectively 30%, 30%, and 40% of the work, answer **no** at line 111. If they did respectively 10%, 20%, and 70% of the work, answer **yes** at line 111 and complete Part 1 by referring only to the third person.

** A person connected with a partnership can be: (i) a member of the partnership who owns more than 10% of the partnership units; (ii) an employee of the partnership; or (iii) a person not dealing at arm's length with the partnership.

Part 2 – Type of involvement

Choose one or more of the following options that represent your involvement and that of the person referred to in Part 1:

Completed an auditor's report . . . . . **300** [X]

Completed a review engagement report . . . . . **301** [ ]

Conducted a compilation engagement . . . . . **302** [ ]

Provided accounting services . . . . . **303** [ ]

Provided bookkeeping services . . . . . **304** [ ]

Other . . . . . **305** [ ]

If other, please specify . . . . . **306** _____

Part 3 – Reservations

If you selected option **300** or **301** in Part 2 above, answer the following question:

Has the person referred to in Part 1 expressed a reservation? . . . . . **099** Yes [ ] No [X]

Part 4 – Other information

Were notes to the financial statements prepared? . . . . . **101** Yes [X] No [ ]

Did the partnership have any subsequent events? . . . . . **104** Yes [ ] No [X]

Did the partnership re-evaluate its assets during the fiscal period? . . . . . **105** Yes [ ] No [X]

Did the partnership have any contingent liabilities during the fiscal period? . . . . . **106** Yes [ ] No [X]

Did the partnership have any commitments during the fiscal period? . . . . . **107** Yes [ ] No [X]

Does the partnership have investments in joint ventures? If **yes**, complete question 109 below . . . . . **108** Yes [ ] No [X]

Is the partnership filing joint venture(s) financial statements? . . . . . **109** Yes [ ] No [X]

Part 4 – Other information (continued)

Impairment and fair value changes

In any of the following assets, was an amount recognized in net income or other comprehensive income as a result of an impairment loss in the fiscal period, a reversal of an impairment loss recognized in a previous fiscal period, or a change in fair value during the fiscal period? **200** Yes ☐ No ☒

If **yes**, enter the amount recognized:

In net income Increase (decrease)

Property, plant, and equipment	**210**	
Intangible assets	**215**	
Investment property	**220**	
Biological assets	**225**	
Financial instruments	**230**	
Other	**235**	

In other comprehensive income Increase (decrease)

Property, plant, and equipment	**211**	
Intangible assets	**216**	
Financial instruments	**231**	
Other	**236**	

Financial instruments

Did the partnership derecognize any financial instrument(s) during the fiscal period (other than trade receivables)?	**250**	Yes ☐	No ☒
Did the partnership apply hedge accounting during the fiscal period?	**255**	Yes ☐	No ☒
Did the partnership discontinue hedge accounting during the fiscal period?	**260**	Yes ☐	No ☒

Adjustments to opening partners' capital

Was an amount included in the opening balance of partners' capital, in order to correct an error, to recognize a change in accounting policy, or to adopt a new accounting standard in the current fiscal period? **265** Yes ☐ No ☒

If **yes**, you have to maintain a separate reconciliation.

Part 5 – Information on the person who prepared the partnership information return

If the person who prepared the partnership information return has a professional designation in accounting but is not the person identified in Part 1, choose all of the following options that apply:

Prepared the partnership information return and the financial information contained therein	**310**	☐
The client provided the financial statements	**311**	☐
The client provided a trial balance	**312**	☐
The client provided a general ledger	**313**	☐
Other	**314**	☐

If other, please specify **315**

See the privacy notice on your return.

SCHEDULE 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifier 100

Partnership name	Partnership account number	**Fiscal period end** Year Month Day
Lotly Residential Real Estate LP	70430 7800 RZ0001	2024-12-31

Is this a NIL schedule? . . . . . **999** Yes ☐ No ☒

Assets – lines 1000 to 2599

1000	228,838.00	**1599**	228,838.00	**2240**	3,769.00
2280	228,083.00	**2589**	231,852.00	**2599**	460,690.00

Liabilities – lines 2600 to 3499

2620	10,000.00	**3139**	10,000.00	**3499**	10,000.00

Partner's capital – lines 3540 to 3575

3545	-12,588.00	**3550**	-12,588.00	**3551**	94.00
3552	-3.00	**3560**	91.00	**3561**	463,184.00
3562	-12,585.00	**3571**	450,599.00	**3575**	450,690.00
3585	460,690.00				

SCHEDULE 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifier 125

Partnership name	Partnership account number	**Fiscal period end** Year Month Day
Lotly Residential Real Estate LP	70430 7800 RZ0001	2024-12-31

Is this a NIL schedule? . . . . **999** ☐ Yes ☒ No

Description

Sequence number **0003** 01

Revenue – lines 8000 to 8299

8299	0.00

Operating expenses – lines 8520 to 9369

8715	133.00	**8761**	244.00	**8860**	12,131.00
9061	80.00	**9367**	12,588.00	**9368**	12,588.00
9369	-12,588.00				

Farming revenue – lines 9370 to 9659

9659	0.00

Farming expenses – lines 9660 to 9899

9898	0.00

Extraordinary items and taxes – lines 9970 to 9999

9970	-12,588.00	**9999**	-12,588.00

Canada Revenue Agency | Agence du revenu du Canada

Net Income (Loss) for Income Tax Purposes

Protected B when completed

T5013 Schedule 1

Partnership name	Partnership account number	Fiscal period end (Year Month Day)	
Lotly Residential Real Estate LP	70430 7800 RZ0001	2024-12-31	[X] Original [ ] Amended

- 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? . . . 999 [ ] Yes [X] No

(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	-12,588.00
Add:			
Provision for Part IX.1 specified investment flow through (SIFT) taxes	101		
Amortization/depreciation of tangible assets	104		
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)		501	+
Deduct: Amount from line 511 on page 3 of this schedule		502	–
Net income (loss) for income tax purposes – (line 500 **plus** line 501 **minus** line 502)		503	= -12,588.00
Deduct: Net income (loss) for general partners		504	–
Net income (loss) for income tax purposes for limited and non-active partners (line 503 **minus** line 504)		505	= -12,588.00

Partnership account number	Fiscal period end (Year Month Day)
70430 7800 RZ0001	2024-12-31

Protected B when completed

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	Fiscal period end (Year Month Day)
70430 7800 RZ0001	2024-12-31

Protected B when completed

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	
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) ▶ 510 +

Total (**Add** lines 509 and 510) 511 =

Enter this amount on line 502 on page 1 of this schedule.

Canada Revenue Agency / Agence du revenu du Canada

Partner's Ownership and Account Activity

Protected B when completed

T5013
Schedule 50

Partnership name	Partnership account number	Fiscal period end (Year Month Day)	
Lotly Residential Real Estate LP	704307800RZ0001	2024-12-31	[X] Original [ ] Amended

- 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**	43
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**	-12,587.96

Partner 1

Ownership						Fiscal period's income (loss) allocation	Account activity
100 Partner name	**101** Partner identification number	**105** Type of partner	**106** Partner code	**107** Percentage (%) of partner's interest	**110** Did the partner dispose of an interest during the fiscal period?	**220** Partner's share of the net income (loss)	**300** Cost base
Lotly GP Inc.	704293802RC0001	2	2	0.0204	[ ] Yes [X] No	-2.56	100.00

Account activity (continued)

310 Cost of units acquired during the fiscal period	**320** Partner's share of the previous fiscal period's net income (loss)	**330** Capital contributions in the fiscal period	**340** Withdrawals in the fiscal period	**350** Other adjustment
	-5.70			

At-risk amount (ARA) (for limited partners only)

410 Partner's share of the fiscal period's net income	**420** Partner's share in certain reductions of resource expenses for the fiscal period	**430** Non-arm's length debt owing and/or benefits receivable

Partner 2

Ownership						Fiscal period's income (loss) allocation	Account activity
100 Partner name	**101** Partner identification number	**105** Type of partner	**106** Partner code	**107** Percentage (%) of partner's interest	**110** Did the partner dispose of an interest during the fiscal period?	**220** Partner's share of the net income (loss)	**300** Cost base
Rosenbaum, Adam	528 254 261	1	0	0.2035	[ ] Yes [X] No	-25.62	1000.00

Account activity (continued)

310 Cost of units acquired during the fiscal period	**320** Partner's share of the previous fiscal period's net income (loss)	**330** Capital contributions in the fiscal period	**340** Withdrawals in the fiscal period	**350** Other adjustment
	-57.04			

At-risk amount (ARA) (for limited partners only)

410 Partner's share of the fiscal period's net income	**420** Partner's share in certain reductions of resource expenses for the fiscal period	**430** Non-arm's length debt owing and/or benefits receivable

Approval code: RC-24-P010

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?	Partner's share of the net income (loss)	Cost base
Pasricha, Adrian	497 747 899	1	0	20.3542	☐ Yes ☒ No	-2,562.18	100000.00

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
	-5,703.64						

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?	Partner's share of the net income (loss)	Cost base
Virani, Ayaz	520 368 374	1	0	0.0204	☐ Yes ☒ No	-2.56	100.00

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
	-5.70						

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?	Partner's share of the net income (loss)	Cost base
Balogun, Bolarinwa	145 485 280	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 6	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
Pesaruk, Grace	661 888 123	1	0	1.0177	☐ Yes ☒ No	-128.11	5000.00

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
	-285.18						

Partner 7	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
Mackelvie, Jeffrey	491 767 224	1	0	0.3053	☐ Yes ☒ No	-38.43	1500.00

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
	-85.55						

Partner 8	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
Zhu, Jiang	502 993 082	1	0	4.0708	☐ Yes ☒ No	-512.44	20000.00

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
	-1,140.73						

Partner 9	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
Du, Jiawei	594 977 928	1	0	1.0177	☐ Yes ☒ No	-128.11	5000.00

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
	-285.18						

Partner 10	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
Moore, Linette	498 734 318	1	0	1.0177	☐ Yes ☒ No	-128.11	5000.00

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
	-285.18						

Partner 11	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
Fallowfield, Matthew	534 231 758	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 12	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
Carney, Miles	527 964 001	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 13	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
Ali Khan, Mir	589 346 246	1	0	10.6859	☐ Yes ☒ No	-1,345.15	52500.00

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
	-2,994.41						

Partner 14	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
Virji, Moez	637 318 312	1	0	0.4071	☐ Yes ☒ No	-51.24	2000.00

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
	-114.07						

Partner 15	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
Ghadieh, Mohamad	551 941 354	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 16	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
Larios, Oscar	644 413 023	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 17	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
Isenberg, Robert	520 335 795	1	0	10.1771	☐ Yes ☒ No	-1,281.09	50000.00

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
	-2,851.82						

Partner 18	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
Lin, Song	531 593 317	1	0	20.3542	☐ Yes ☒ No	-2,562.18	100000.00

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
	-5,703.64						

Partner 19	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
Khuu, Stephen	534 051 875	1	0	10.1771	☐ Yes ☒ No	-1,281.09	50000.00

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
	-2,851.82						

Partner 20	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
Um, Suhyeon	543 085 617	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 21	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
Stewart, Thomas	656 231 248	1	0	1.0177	☐ Yes ☒ No	-128.11	5000.00

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
	-285.18						

Partner 22	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
Lowry, Trevor	511 922 437	1	0	1.0177	☐ Yes ☒ No	-128.11	5000.00

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
	-285.18						

Partner 23	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
Al Achkar, Wissam	580 376 143	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 24	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
Talbot, Brandon	534 070 909	1	0	0.0407	☐ Yes ☒ No	-5.12	200.00

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
	-11.41						

Partner 25	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
Phillips, David	525 232 781	1	0	2.0354	☐ Yes ☒ No	-256.22	10000.00

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
	-570.36						

Partner 26	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
Henry, Gregory	597 581 792	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 27	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
Nasarzewski, Jacek	497 284 752	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 28	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
Trilles, Jayson	501 407 696	1	0	0.1018	☐ Yes ☒ No	-12.81	500.00

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
	-28.52						

Partner 29	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
Espanilla, John Elmer	569 075 930	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 30	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
Hobbs, Julie	485 802 375	1	0	0.0204	☐ Yes ☒ No	-2.56	100.00

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
	-5.70						

Partner 31	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
Medeiros, Kevin	525 143 624	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 32	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
Gifford, Kingsley	124 961 426	1	0	1.0177	☐ Yes ☒ No	-128.11	5000.00

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
	-285.18						

Partner 33	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
Braganza, Michael	508 786 258	1	0	0.1018	☐ Yes ☒ No	-12.81	500.00

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
	-28.52						

Partner 34	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
Ojewale, Olaide	763 667 797	1	0	0.4274	☐ Yes ☒ No	-53.81	2100.00

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
	-119.78						

Partner 35	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
Kulkarni, Pavan	147 461 255	1	0	0.3053	☐ Yes ☒ No	-38.43	1500.00

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
	-85.55						

Partner 36	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
Sullivan, Sheldon	500 739 099	1	0	0.1018	☐ Yes ☒ No	-12.81	500.00

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
	-28.52						

Partner 37	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
Obi, Timothy	950 215 038	1	0	0.0407	☐ Yes ☒ No	-5.12	200.00

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
	-11.41						

Partner 38	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
Checkley, Krista Lynn	647 760 107	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 39	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
Opoku, Laurene	531 409 654	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 40	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
Temeng, Nana Ama	151 346 939	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 41	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
Wanner, Richard	728 548 033	1	0	0.7124	☐ Yes ☒ No	-89.68	3500.00

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
	-199.63						

Partner 42	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
Kurella, Venu	589 986 058	1	0	0.2035	☐ Yes ☒ No	-25.62	1000.00

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
	-57.04						

Partner 43	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
Selick, Layla	511 839 482	1	0	10.1771	☐ Yes ☒ No	-1,281.09	50000.00

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
	-2,851.82						

See the privacy notice on your return.

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Protected B when completed

Summary of Partnership Income

T5013 Summary

Fill out this summary and the related slips using the instructions in Guide T4068, Guide for the Partnership Information Return (T5013 Forms).

The **partnership information return** is made up of three parts:

- T5013 FIN, Partnership Financial Return
- All the T5013 schedules the partnership has to file, depending on its fiscal situation
- T5013, Statement of Partnership Income, slips and this summary

If you make certain payments to a non-resident of Canada, the amounts must be reported on an NR4 return. For more information, see Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting and Reporting.

For more information on filing the partnership information return, go to **canada.ca/t5013-filing-requirements**.

Do not use this area.

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Part 1 – Identification

Partnership's account number	Fiscal period-start (Year Month Day)	Fiscal period-end (Year Month Day)
70430 7800 RZ0001	2024-01-01	2024-12-31

Name of the partnership	Postal or ZIP code
Lotly Residential Real Estate LP	M5V1S8

Are you a nominee or an agent? (If yes, provide the following information) . . . . . ☐ Yes ☐ No

Nominee or agent's account number	Name of the nominee or agent	Postal or ZIP code

Is the partnership a tax shelter? . . . . . ☐ Yes ☒ No

If yes, enter the tax shelter identification number (TS) . . . . .

Part 2 – Totals from T5013 slips

Total number of T5013 information slips attached	009	43
Total limited partner's business income (loss)	010	-12,585.40
Total business income (loss)	020	-2.56
Total capital gains (losses)	030	
Capital cost allowance	040	

Fill out the six boxes below using the information found on the T5013 slips

Canadian and foreign net rental income (loss)	110	
Professional income (loss)	120	
Renounced Canadian exploration expenses	190	
Renounced Canadian development expenses	191	
Expenses qualifying for an ITC *	194	
Total carrying charges	210	

* Line 194 is the total of all the amounts in boxes 194 and 239 of all the T5013 slips.

Part 3 – Contact information

076 Person to contact about this summary	078 Telephone number
Commisso, Joe	(905) 477-6996 27

Part 4 – Certification

I certify that the information given in this summary and the related slips is correct and complete.

Year Month Day	Signature of authorized person	Position or office
2025-03-19	Martyna Gatkiewicz	Director

Prepared by	Year Month Day
Applebaum, Derek	2025-03-19

Part 5 – Privacy notice

Personal information 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**.

Canada

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 2	003: CAN	004: 3

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010:	020: -2 56

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 704293802RC0001	005: 0.020353	030:	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

Lotly GP Inc.

410 Adelaide Street West
Toronto ON M5V1S8

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
116		-2 56			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 528 254 261	005: 0.203542	030:	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

▶ Rosenbaum, Adam

2277 Galerno Rd
Campbell River BC V9W8B6

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -2,562 18

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 497 747 899

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 20.354162

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Pasricha, Adrian

6 Frankdale Ave
East York ON M4J3Z9

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-2,562 18	105		94,296 36
106		94,296 36			

Box – Case / Code / Other information – Autres renseignements

Box / Case / Code / Amount – Montant

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002 0	**003** CAN	**004** 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001 704307800RZ0001	**010** -2 56	**020**

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006 520 368 374	**005** 0.020354	**030**	**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

▶ Virani, Ayaz

517-1190 Dundas St E
Toronto ON M4M0C5

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002 0	**003** CAN	**004** 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001 704307800RZ0001	**010** -25 62	**020**

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006 145 485 280	**005** 0.203542	**030**	**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

▶ Balogun, Bolarinwa

60 Absolute Ave
Mississauga ON L4Z0A9

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 661 888 123	005: 1.017708	030:	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

Pesaruk, Grace

621-505 Richmond St W
Toronto ON M5V0P4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -38 43

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 491 767 224

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.305312

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

▶ Mackelvie, Jeffrey

9617 Hwy 542
Spring Bay ON P0P2B0

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

Box – Case | Code | Other information – Autres renseignements

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -512.44

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 502 993 082

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 4.070832

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

▶ Zhu, Jiang

32 Townsgate Dr
Thornhill ON L4J8A4

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-512.44	105		18,859.27
106		18,859.27			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128.11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 594 977 928	005: 1.017708	030:	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

▶ Du, Jiawei

2102-59 E Liberty St
Toronto ON M6K3R1

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128.11	105		4,714.82
106		4,714.82			

Box – Case	Code	Other information – Autres renseignements

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

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -128 11

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 498 734 318

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 1.017708

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

▶ Moore, Linette

706 Frontenac Cres
Woodstock ON N4V0B1

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -25 62

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 534 231 758

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.203542

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Fallowfield, Matthew

933 Lakeshore Dr
North Bay ON P1A2H1

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 527 964 001	005: 0.203542	030:	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

Carney, Miles

206-730 St Clarens Ave
Toronto ON M6H4E8

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -1,345 15

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 589 346 246

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 10.685935

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

▶ Ali Khan, Mir

1210-120 Benton St
Kitchener ON N2G0C7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-1,345 15	105		49,505 59
106		49,505 59			

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

Box – Case | Code | Other information – Autres renseignements

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

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -51 24	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 637 318 312	005: 0.407083	030:	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

Virji, Moez

4 Larksong Ct
Toronto ON M4A2T6

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-51 24	105		1,885 93
106		1,885 93			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 551 941 354	005: 0.203542	030:	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

Ghadieh, Mohamad

4-120 Fenerty Ct
Kanata ON K2L3A7

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 644 413 023	005: 0.203542	030:	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

Larios, Oscar

148 Auburn Sound Manor SE
Calgary AB T3M0R6

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 520 335 795	005: 10.177081	030:	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

Isenberg, Robert

15 Vernham Ct
North York ON M2L2B3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -2,562 18

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 531 593 317

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 20.354162

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

▶ Lin, Song

178 Heintzman Cres
Maple ON L6A0X4

Box – Case	Code	Amount – Montant
104		-2,562 18
105		94,296 36
106		94,296 36

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant

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État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 051 875	005: 10.177081	030:	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

▶ Khuu, Stephen

207 Brookside Dr
Toronto ON M4E2M7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 543 085 617	005: 0.203542	030:	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

Um, Suhyeon

1011-333 Adelaide St E
Toronto ON M5A4T4

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 656 231 248	005: 1.017708	030:	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

Stewart, Thomas

621-505 Richmond St W
Toronto ON M5V0P4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002 0	**003** CAN	**004** 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001 704307800RZ0001	**010** -128 11	**020**

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006 511 922 437	**005** 1.017708	**030**	**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

▶ Lowry, Trevor

100 Tom Black Blvd
Woodstock ON N4S8Z1

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -25 62

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 580 376 143

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.203542

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Al Achkar, Wissam

32 Longstaff Dr
Ajax ON L1S5H9

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -5 12

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 534 070 909

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.040708

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Talbot, Brandon

772 Rolling River Cres
Gloucester ON K1V1M2

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-5 12	105		188 59
106		188 59			

Box – Case | Code | Other information – Autres renseignements

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -256 22	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 525 232 781	005: 2.035416	030:	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

Phillips, David

9 Walmsley Blvd
Toronto ON M4V1X5

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-256 22	105		9,429 64
106		9,429 64			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 597 581 792	005: 0.203542	030:	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

Henry, Gregory

99 Kearney Dr
Ajax ON L1T2V7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 497 284 752	005: 0.203542	030:	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

▶ Nasarzewski, Jacek

5275 Durie Rd
Mississauga ON L5M2C6

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 501 407 696	005: 0.101771	030:	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

▶ Trilles, Jayson

938 Midland Avenue
Scarborough ON M1K4G3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 569 075 930	005: 0.203542	030:	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

▶ Espanilla, John Elmer

229 McGill St
Trenton ON K8V3K4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

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Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2 56	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 485 802 375	005: 0.020354	030:	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

▶ Hobbs, Julie

603-450 Dallas Rd
Victoria BC V8V1B1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 525 143 624	005: 0.203542	030:	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

Medeiros, Kevin

76 Fran Ellen Cres
Kitchener ON N2N2P3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -128 11

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 124 961 426

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 1.017708

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

▶ Gifford, Kingsley

315-955 Queen St W
Toronto ON M6J1G9

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 508 786 258	005: 0.101771	030:	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

▶ Braganza, Michael

217 Woodmount Ave
East York ON M4C3Z7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -53 81

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 763 667 797

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.427437

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Ojewale, Olaide

3404 Roxton Ave
Coquitlam BC V3B0G7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-53 81	105		1,980 22
106		1,980 22			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -38 43	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 147 461 255	005: 0.305312	030:	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

▶ Kulkarni, Pavan

305-2375 Bronte Rd
Oakville ON L6M4J2

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -12 81

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 500 739 099

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.101771

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Sullivan, Sheldon

17 Promenade Ave
Ottawa ON K2E5X7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -5 12	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 950 215 038	005: 0.040708	030:	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

▶ Obi, Timothy

508-13768 108 Ave
Surrey BC V3T0L9

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-5 12	105		188 59
106		188 59			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -25 62

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 647 760 107

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.203542

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Checkley, Krista Lynn

4311 104A Ave NW
Edmonton AB T6A0Z2

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 531 409 654	005: 0.203542	030:	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

▶ Opoku, Laurene

2332-165 Legion Rd N
Etobicoke ON M8Y0B3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Filer's name and address – Nom et adresse du déclarant

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220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -25 62

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 151 346 939

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.203542

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Temeng, Nana Ama

155 Bonnieglen Farm Blvd
Caledon ON L7C2J3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -89 68

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 728 548 033

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.712396

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Wanner, Richard

207-10698 151A St
Surrey BC V3R4C3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-89 68	105		3,300 37
106		3,300 37			

Box – Case | Code | Other information – Autres renseignements

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 589 986 058	005: 0.203542	030:	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

▶ Kurella, Venu

10 Munn St
Hamiltion ON L8V1J6

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -1,281 09

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 511 839 482

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 10.177081

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Selick, Layla

15 Vernham Ct
North York ON M2L2B3

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 2	003: CAN	004: 3

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010:	020: -2 56

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 704293802RC0001	005: 0.020353	030:	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

Lotly GP Inc.

410 Adelaide Street West
Toronto ON M5V1S8

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
116		-2 56			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 2	003: CAN	004: 3

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010:	020: -2 56

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 704293802RC0001	005: 0.020353	030:	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

Lotly GP Inc.

410 Adelaide Street West
Toronto ON M5V1S8

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
116		-2 56			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 528 254 261	005: 0.203542	030:	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

▶ Rosenbaum, Adam

2277 Galerno Rd
Campbell River BC V9W8B6

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 528 254 261	005: 0.203542	030:	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

▶ Rosenbaum, Adam

2277 Galerno Rd
Campbell River BC V9W8B6

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2,562.18	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 497 747 899	005: 20.354162	030:	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

▶ Pasricha, Adrian

6 Frankdale Ave
East York ON M4J3Z9

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2,562.18	105		94,296.36
106		94,296.36			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2,562.18	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 497 747 899	005: 20.354162	030:	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

Pasricha, Adrian

6 Frankdale Ave
East York ON M4J3Z9

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-2,562.18	105		94,296.36
106		94,296.36			

Box – Case	Code	Other information – Autres renseignements	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 – Keep this slip for your records 3
Bénéficiaire – Conservez pour vos dossiers 3

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2 56	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 520 368 374	005: 0.020354	030:	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

▶ Virani, Ayaz

517-1190 Dundas St E
Toronto ON M4M0C5

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2 56	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 520 368 374	005: 0.020354	030:	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

▶ Virani, Ayaz

517-1190 Dundas St E
Toronto ON M4M0C5

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 145 485 280	005: 0.203542	030:	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

Balogun, Bolarinwa

60 Absolute Ave
Mississauga ON L4Z0A9

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 145 485 280	005: 0.203542	030:	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

Balogun, Bolarinwa

60 Absolute Ave
Mississauga ON L4Z0A9

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

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Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 661 888 123	005: 1.017708	030:	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

Pesaruk, Grace

621-505 Richmond St W
Toronto ON M5V0P4

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 661 888 123	005: 1.017708	030:	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

▶ Pesaruk, Grace

621-505 Richmond St W
Toronto ON M5V0P4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -38 43	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 491 767 224	005: 0.305312	030:	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

▶ Mackelvie, Jeffrey

9617 Hwy 542
Spring Bay ON P0P2B0

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002 0	**003** CAN	**004** 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001 704307800RZ0001	**010** -38 43	**020**

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006 491 767 224	**005** 0.305312	**030**	**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

▶ Mackelvie, Jeffrey

9617 Hwy 542
Spring Bay ON P0P2B0

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -512.44	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 502 993 082	005: 4.070832	030:	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

▶ Zhu, Jiang

32 Townsgate Dr
Thornhill ON L4J8A4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-512.44	105		18,859.27
106		18,859.27			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -512.44	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 502 993 082	005: 4.070832	030:	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

▶ Zhu, Jiang

32 Townsgate Dr
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Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-512.44	105		18,859.27
106		18,859.27			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128.11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 594 977 928	005: 1.017708	030:	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

▶ Du, Jiawei

2102-59 E Liberty St
Toronto ON M6K3R1

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128.11	105		4,714.82
106		4,714.82			

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 594 977 928	005: 1.017708	030:	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

▶ Du, Jiawei

2102-59 E Liberty St
Toronto ON M6K3R1

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 498 734 318	005: 1.017708	030:	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

Moore, Linette

706 Frontenac Cres
Woodstock ON N4V0B1

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 498 734 318	005: 1.017708	030:	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

Moore, Linette

706 Frontenac Cres
Woodstock ON N4V0B1

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 231 758	005: 0.203542	030:	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

▶ Fallowfield, Matthew

933 Lakeshore Dr
North Bay ON P1A2H1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 231 758	005: 0.203542	030:	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

▶ Fallowfield, Matthew

933 Lakeshore Dr
North Bay ON P1A2H1

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 527 964 001	005: 0.203542	030:	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

Carney, Miles

206-730 St Clarens Ave
Toronto ON M6H4E8

Box – Case	Code	Amount – Montant
104		-25 62
105		942 96
106		942 96

Other information – Autres renseignements

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 527 964 001	005: 0.203542	030:	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

▶ Carney, Miles

206-730 St Clarens Ave
Toronto ON M6H4E8

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,345.15	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 589 346 246	005: 10.685935	030:	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

Ali Khan, Mir

1210-120 Benton St
Kitchener ON N2G0C7

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-1,345.15	105		49,505.59
106		49,505.59			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
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Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,345.15	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 589 346 246	005: 10.685935	030:	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

▶ Ali Khan, Mir

1210-120 Benton St
Kitchener ON N2G0C7

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-1,345.15	105		49,505.59
106		49,505.59			

Box – Case	Code	Other information – Autres renseignements	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 – Keep this slip for your records 3
Bénéficiaire – Conservez pour vos dossiers 3

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -51 24	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 637 318 312	005: 0.407083	030:	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

Virji, Moez

4 Larksong Ct
Toronto ON M4A2T6

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-51 24	105		1,885 93
106		1,885 93			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -51 24	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 637 318 312	005: 0.407083	030:	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

▶ Virji, Moez

4 Larksong Ct
Toronto ON M4A2T6

Box – Case	Code	Amount – Montant
104		-51 24
105		1,885 93
106		1,885 93

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 551 941 354	005: 0.203542	030:	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

▶ Ghadieh, Mohamad

4-120 Fenerty Ct
Kanata ON K2L3A7

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 551 941 354	005: 0.203542	030:	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

▶ Ghadieh, Mohamad

4-120 Fenerty Ct
Kanata ON K2L3A7

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -25 62

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 644 413 023

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.203542

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Larios, Oscar

148 Auburn Sound Manor SE
Calgary AB T3M0R6

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 644 413 023	005: 0.203542	030:	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

Larios, Oscar

148 Auburn Sound Manor SE
Calgary AB T3M0R6

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 520 335 795	005: 10.177081	030:	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

▶ Isenberg, Robert

15 Vernham Ct
North York ON M2L2B3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 520 335 795	005: 10.177081	030:	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

▶ Isenberg, Robert

15 Vernham Ct
North York ON M2L2B3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2,562.18	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 531 593 317	005: 20.354162	030:	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

▶ Lin, Song

178 Heintzman Cres
Maple ON L6A0X4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2,562.18	105		94,296.36
106		94,296.36			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2,562.18	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 531 593 317	005: 20.354162	030:	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

▶ Lin, Song

178 Heintzman Cres
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Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2,562.18	105		94,296.36
106		94,296.36			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 051 875	005: 10.177081	030:	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

▶ Khuu, Stephen

207 Brookside Dr
Toronto ON M4E2M7

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 051 875	005: 10.177081	030:	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

▶ Khuu, Stephen

207 Brookside Dr
Toronto ON M4E2M7

Box – Case	Code	Amount – Montant
104		-1,281 09
105		47,148 18
106		47,148 18

Box – Case | Code | Other information – Autres renseignements

Box Case | Code | Amount – Montant

For Recipient – Keep this slip for your records 3
Bénéficiaire – Conservez pour vos dossiers 3

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

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 543 085 617	005: 0.203542	030:	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

▶ Um, Suhyeon

1011-333 Adelaide St E
Toronto ON M5A4T4

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 543 085 617	005: 0.203542	030:	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

▶ Um, Suhyeon

1011-333 Adelaide St E
Toronto ON M5A4T4

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 656 231 248	005: 1.017708	030:	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

▶ Stewart, Thomas

621-505 Richmond St W
Toronto ON M5V0P4

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
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Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 656 231 248	005: 1.017708	030:	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

▶ Stewart, Thomas

621-505 Richmond St W
Toronto ON M5V0P4

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 511 922 437	005: 1.017708	030:	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

▶ Lowry, Trevor

100 Tom Black Blvd
Woodstock ON N4S8Z1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 511 922 437	005: 1.017708	030:	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

▶ Lowry, Trevor

100 Tom Black Blvd
Woodstock ON N4S8Z1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 580 376 143	005: 0.203542	030:	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

Al Achkar, Wissam

32 Longstaff Dr
Ajax ON L1S5H9

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 580 376 143	005: 0.203542	030:	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

Al Achkar, Wissam

32 Longstaff Dr
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Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -5 12	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 070 909	005: 0.040708	030:	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

Talbot, Brandon

772 Rolling River Cres
Gloucester ON K1V1M2

Box – Case	Code	Amount – Montant
104		-5 12
105		188 59
106		188 59

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -5 12	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 070 909	005: 0.040708	030:	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

▶ Talbot, Brandon

772 Rolling River Cres
Gloucester ON K1V1M2

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-5 12	105		188 59
106		188 59			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -256 22	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 525 232 781	005: 2.035416	030:	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

▶ Phillips, David

9 Walmsley Blvd
Toronto ON M4V1X5

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-256 22	105		9,429 64
106		9,429 64			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -256 22	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 525 232 781	005: 2.035416	030:	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

▶ Phillips, David

9 Walmsley Blvd
Toronto ON M4V1X5

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-256 22	105		9,429 64
106		9,429 64			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 597 581 792	005: 0.203542	030:	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

Henry, Gregory
99 Kearney Dr
Ajax ON L1T2V7

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case / Code / Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 597 581 792	005: 0.203542	030:	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

▶ Henry, Gregory

99 Kearney Dr
Ajax ON L1T2V7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	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 – Keep this slip for your records 3
Bénéficiaire – Conservez pour vos dossiers 3

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 497 284 752	005: 0.203542	030:	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

▶ Nasarzewski, Jacek

5275 Durie Rd
Mississauga ON L5M2C6

Box – Case	Code	Amount – Montant
104		-25 62
105		942 96
106		942 96

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 497 284 752	005: 0.203542	030:	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

▶ Nasarzewski, Jacek

5275 Durie Rd
Mississauga ON L5M2C6

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 501 407 696	005: 0.101771	030:	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

▶ Trilles, Jayson

938 Midland Avenue
Scarborough ON M1K4G3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
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Tax shelter identification number (see **statement** on back*) / Numéro d'inscription de l'abri fiscal (lisez **l'énoncé** au dos *)

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 501 407 696	005: 0.101771	030:	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

▶ Trilles, Jayson

938 Midland Avenue
Scarborough ON M1K4G3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 569 075 930	005: 0.203542	030:	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

Espanilla, John Elmer

229 McGill St
Trenton ON K8V3K4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 569 075 930	005: 0.203542	030:	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

Espanilla, John Elmer

229 McGill St
Trenton ON K8V3K4

Box – Case	Code	Amount – Montant
104		-25 62
105		942 96
106		942 96

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2 56	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 485 802 375	005: 0.020354	030:	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

Hobbs, Julie

603-450 Dallas Rd
Victoria BC V8V1B1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002 0	**003** CAN	**004** 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001 704307800RZ0001	**010** -2 56	**020**

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006 485 802 375	**005** 0.020354	**030**	**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

▶ Hobbs, Julie

603-450 Dallas Rd
Victoria BC V8V1B1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 525 143 624	005: 0.203542	030:	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

Medeiros, Kevin

76 Fran Ellen Cres
Kitchener ON N2N2P3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 525 143 624	005: 0.203542	030:	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

▶ Medeiros, Kevin

76 Fran Ellen Cres
Kitchener ON N2N2P3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 124 961 426	005: 1.017708	030:	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

▶ Gifford, Kingsley

315-955 Queen St W
Toronto ON M6J1G9

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 124 961 426	005: 1.017708	030:	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

Gifford, Kingsley

315-955 Queen St W
Toronto ON M6J1G9

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 508 786 258	005: 0.101771	030:	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

▶ Braganza, Michael

217 Woodmount Ave
East York ON M4C3Z7

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

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Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 508 786 258	005: 0.101771	030:	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

▶ Braganza, Michael

217 Woodmount Ave
East York ON M4C3Z7

Box – Case	Code	Amount – Montant
104		-12 81
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106		471 48

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -53 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 763 667 797	005: 0.427437	030:	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

▶ Ojewale, Olaide

3404 Roxton Ave
Coquitlam BC V3B0G7

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-53 81	105		1,980 22
106		1,980 22			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -53 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 763 667 797	005: 0.427437	030:	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

▶ Ojewale, Olaide

3404 Roxton Ave
Coquitlam BC V3B0G7

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-53 81	105		1,980 22
106		1,980 22			

Box – Case	Code	Other information – Autres renseignements

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 – Keep this slip for your records 3
Bénéficiaire – Conservez pour vos dossiers 3

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -38 43	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 147 461 255	005: 0.305312	030:	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

▶ Kulkarni, Pavan

305-2375 Bronte Rd
Oakville ON L6M4J2

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -38 43	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 147 461 255	005: 0.305312	030:	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

▶ Kulkarni, Pavan

305-2375 Bronte Rd
Oakville ON L6M4J2

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 500 739 099	005: 0.101771	030:	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

▶ Sullivan, Sheldon

17 Promenade Ave
Ottawa ON K2E5X7

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 500 739 099	005: 0.101771	030:	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

▶ Sullivan, Sheldon

17 Promenade Ave
Ottawa ON K2E5X7

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -5 12	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 950 215 038	005: 0.040708	030:	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

▶ Obi, Timothy

508-13768 108 Ave
Surrey BC V3T0L9

Box – Case	Code	Amount – Montant
104		-5 12
105		188 59
106		188 59

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -5 12	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 950 215 038	005: 0.040708	030:	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

▶ Obi, Timothy

508-13768 108 Ave
Surrey BC V3T0L9

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-5 12	105		188 59
106		188 59			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 647 760 107	005: 0.203542	030:	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

▶ Checkley, Krista Lynn

4311 104A Ave NW
Edmonton AB T6A0Z2

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
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Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 647 760 107	005: 0.203542	030:	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

▶ Checkley, Krista Lynn

4311 104A Ave NW
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Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 531 409 654	005: 0.203542	030:	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

▶ Opoku, Laurene

2332-165 Legion Rd N
Etobicoke ON M8Y0B3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 531 409 654	005: 0.203542	030:	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

▶ Opoku, Laurene

2332-165 Legion Rd N
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Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -25 62

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 151 346 939

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.203542

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Temeng, Nana Ama

155 Bonnieglen Farm Blvd
Caledon ON L7C2J3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 151 346 939	005: 0.203542	030:	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

Temeng, Nana Ama

155 Bonnieglen Farm Blvd
Caledon ON L7C2J3

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	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 – Keep this slip for your records 3
Bénéficiaire – Conservez pour vos dossiers 3

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -89 68	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 728 548 033	005: 0.712396	030:	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

Wanner, Richard

207-10698 151A St
Surrey BC V3R4C3

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-89 68	105		3,300 37
106		3,300 37			

Box – Case	Code	Other information – Autres renseignements	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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -89 68	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 728 548 033	005: 0.712396	030:	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

Wanner, Richard

207-10698 151A St
Surrey BC V3R4C3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-89 68	105		3,300 37
106		3,300 37			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 589 986 058	005: 0.203542	030:	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

▶ Kurella, Venu

10 Munn St
Hamiltion ON L8V1J6

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 589 986 058	005: 0.203542	030:	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

▶ Kurella, Venu

10 Munn St
Hamiltion ON L8V1J6

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	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 – Keep this slip for your records 3
Bénéficiaire – Conservez pour vos dossiers 3

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 511 839 482	005: 10.177081	030:	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

▶ Selick, Layla

15 Vernham Ct
North York ON M2L2B3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

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 – Annexez à votre déclaration d'impôt sur le revenu 2

See recipient instructions
Voir les instructions du bénéficiaire

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

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Lotly Residential Real Estate LP
220-410 Adelaide Street
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Tax shelter identification number (see **statement** on back*) / Numéro d'inscription de l'abri fiscal (lisez **l'énoncé** au dos *)

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 511 839 482	005: 10.177081	030:	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

▶ Selick, Layla

15 Vernham Ct
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Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

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

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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 federal *Income Tax 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 return. You can only deduct this part in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry this part 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 code 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 at 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 a 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 at 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 at 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 at 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 the T2, *Corporation Income Tax Return*.

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

Canadian and foreign investments and carrying charges

Tax shelter – If the partnership is a tax shelter, you should receive only 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 – Fill out 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. Fill out the chart for lines 12000 and 12010 using your Federal Worksheet and enter the results on lines 12000 and 12010 of your T1 return.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Fill out 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. Fill out 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 – Fill out 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) – Fill out 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.

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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 – Fill out 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 – Fill out 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. Fill out 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
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 of which you are 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 three-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.

B**ox 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 (QSBCS) – 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 (QSBCS) – Include the full amount in box 285 on line 67060 of Form T2017.

Box 225: Current-year reserves from qualified small business corporation shares (QSBCS) – 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 (QSBCS) – 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 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 at amount 5B of Form T2125.

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

- **Individuals:** Enter this amount in Part 5 of your Form T2043, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Corporations:** Enter this amount according to the instructions on your T2 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Partnerships:** Enter this amount according to the instructions on your T5013 SCH 63, *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- **Trusts:** Enter this amount 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 income 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 the amount on the "Other resource expenses" line 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 the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 the amount on the "Other resource expenses" line 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 to your cumulative foreign resource expense pool from which you can claim an amount in Area III on Form T1229. 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 on the "Assistance" line 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 on the "Assistance" line 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 on the "Assistance" line 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 proper 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) – Fill out Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to fill out 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).

Notes

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, fill out Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.

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Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the "Recapture of ITC on SR&ED expenditures" section in Part C of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on the 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 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 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: Expenses qualifying for the 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 (only mining expenses eligible for the federal mineral exploration tax credit) 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 the 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 an 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 a resident at the end of the calendar year in the province where the expenses qualify for the provincial tax credit.

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

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

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

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

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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 revenues in Part 2D 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.

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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 you bought in the year.

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

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 2	003: CAN	004: 3

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010:	020: -2 56

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 704293802RC0001	005: 0.020353	030:	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

Lotly GP Inc.

410 Adelaide Street West
Toronto ON M5V1S8

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
116		-2 56			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end
Exercice se terminant le
YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code – Code de l'associé	Country code – Code du pays	Recipient type – Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) – Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) – Total du revenu (de la perte) d'entreprise du commanditaire
010: -25 62

Total business income (loss) – Total du revenu (de la perte) d'entreprise
020:

Partner's identification number – Numéro d'identification de l'associé
006: 528 254 261

Partner's share (%) of partnership – Part de l'associé (%) dans la société de personnes
005: 0.203542

Total capital gains (losses) – Total des gains (pertes) en capital
030:

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

▶ Rosenbaum, Adam

2277 Galerno Rd
Campbell River BC V9W8B6

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2,562 18	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 497 747 899	005: 20.354162	030:	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

Pasricha, Adrian

6 Frankdale Ave
East York ON M4J3Z9

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-2,562 18	105		94,296 36
106		94,296 36			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2 56	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 520 368 374	005: 0.020354	030:	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

▶ Virani, Ayaz

517-1190 Dundas St E
Toronto ON M4M0C5

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end
Exercice se terminant le
YYYY-MM-DD
2024-12-31
AAAA-MM-JJ

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code Code de l'associé	Country code Code du pays	Recipient type Genre de bénéficiaire
002 0	003 CAN	004 1

Partnership account number (15 characters) Numéro de compte de la société de personnes (15 caractères)	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
001 704307800RZ0001	010 -25 62	020

Partner's identification number Numéro d'identification de l'associé	Partner's share (%) of partnership Part de l'associé (%) dans la société de personnes	Total capital gains (losses) Total des gains (pertes) en capital	Capital cost allowance Déduction pour amortissement
006 145 485 280	005 0.203542	030	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

▶ Balogun, Bolarinwa

60 Absolute Ave
Mississauga ON L4Z0A9

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 661 888 123	005: 1.017708	030:	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

Pesaruk, Grace

621-505 Richmond St W
Toronto ON M5V0P4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -38 43	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 491 767 224	005: 0.305312	030:	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

▶ Mackelvie, Jeffrey

9617 Hwy 542
Spring Bay ON P0P2B0

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

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Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -512 44	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 502 993 082	005: 4.070832	030:	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

▶ Zhu, Jiang

32 Townsgate Dr
Thornhill ON L4J8A4

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-512 44	105		18,859 27
106		18,859 27			

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128.11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 594 977 928	005: 1.017708	030:	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

▶ Du, Jiawei

2102-59 E Liberty St
Toronto ON M6K3R1

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128.11	105		4,714.82
106		4,714.82			

Box – Case	Code	Other information – Autres renseignements

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

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end
Exercice se terminant le
YYYY-MM-DD
2024-12-31
AAAA-MM-JJ

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code Code de l'associé	Country code Code du pays	Recipient type Genre de bénéficiaire
002 0	**003** CAN	**004** 1

Partnership account number (15 characters)
Numéro de compte de la société de personnes (15 caractères)
001 704307800RZ0001

Total limited partner's business income (loss)
Total du revenu (de la perte) d'entreprise du commanditaire
010 -128.11

Total business income (loss)
Total du revenu (de la perte) d'entreprise
020

Partner's identification number
Numéro d'identification de l'associé
006 498 734 318

Partner's share (%) of partnership
Part de l'associé (%) dans la société de personnes
005 1.017708

Total capital gains (losses)
Total des gains (pertes) en capital
030

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

▶ Moore, Linette

706 Frontenac Cres
Woodstock ON N4V0B1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128.11	105		4,714.82
106		4,714.82			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

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T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 231 758	005: 0.203542	030:	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

▶ Fallowfield, Matthew

933 Lakeshore Dr
North Bay ON P1A2H1

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 527 964 001	005: 0.203542	030:	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

▶ Carney, Miles

206-730 St Clarens Ave
Toronto ON M6H4E8

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -1,345 15

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 589 346 246

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 10.685935

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

▶ Ali Khan, Mir

1210-120 Benton St
Kitchener ON N2G0C7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-1,345 15	105		49,505 59
106		49,505 59			

Box – Case | Code | Other information – Autres renseignements

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

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -51 24	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 637 318 312	005: 0.407083	030:	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

▶ Virji, Moez

4 Larksong Ct
Toronto ON M4A2T6

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-51 24	105		1,885 93
106		1,885 93			

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 551 941 354	005: 0.203542	030:	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

▶ Ghadieh, Mohamad

4-120 Fenerty Ct
Kanata ON K2L3A7

Box – Case	Code	Amount – Montant
104		-25 62
106		942 96

Box – Case	Code	Amount – Montant
105		942 96

Box – Case / Code / Other information – Autres renseignements

Box – Case / Code / Amount – Montant

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État des revenus d'une société de personnes

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Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 644 413 023	005: 0.203542	030:	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

Larios, Oscar

148 Auburn Sound Manor SE
Calgary AB T3M0R6

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 520 335 795	005: 10.177081	030:	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

▶ Isenberg, Robert

15 Vernham Ct
North York ON M2L2B3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -2,562.18	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 531 593 317	005: 20.354162	030:	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

▶ Lin, Song

178 Heintzman Cres
Maple ON L6A0X4

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-2,562.18	105		94,296.36
106		94,296.36			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 051 875	005: 10.177081	030:	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

▶ Khuu, Stephen

207 Brookside Dr
Toronto ON M4E2M7

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

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État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 543 085 617	005: 0.203542	030:	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

▶ Um, Suhyeon

1011-333 Adelaide St E
Toronto ON M5A4T4

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 656 231 248	005: 1.017708	030:	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

Stewart, Thomas

621-505 Richmond St W
Toronto ON M5V0P4

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128 11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 511 922 437	005: 1.017708	030:	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

▶ Lowry, Trevor

100 Tom Black Blvd
Woodstock ON N4S8Z1

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128 11	105		4,714 82
106		4,714 82			

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 580 376 143	005: 0.203542	030:	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

Al Achkar, Wissam

32 Longstaff Dr
Ajax ON L1S5H9

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -5 12	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 534 070 909	005: 0.040708	030:	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

▶ Talbot, Brandon

772 Rolling River Cres
Gloucester ON K1V1M2

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-5 12	105		188 59
106		188 59			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -256 22

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 525 232 781

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 2.035416

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Phillips, David

9 Walmsley Blvd
Toronto ON M4V1X5

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-256 22	105		9,429 64
106		9,429 64			

Box – Case | Code | Other information – Autres renseignements

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 597 581 792	005: 0.203542	030:	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

Henry, Gregory

99 Kearney Dr
Ajax ON L1T2V7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 497 284 752	005: 0.203542	030:	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

▶ Nasarzewski, Jacek

5275 Durie Rd
Mississauga ON L5M2C6

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 501 407 696	005: 0.101771	030:	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

▶ Trilles, Jayson

938 Midland Avenue
Scarborough ON M1K4G3

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 569 075 930	005: 0.203542	030:	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

▶ Espanilla, John Elmer

229 McGill St
Trenton ON K8V3K4

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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

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État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002 0	**003** CAN	**004** 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001 704307800RZ0001	**010** -2 56	**020**

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006 485 802 375	**005** 0.020354	**030**	**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

▶ Hobbs, Julie

603-450 Dallas Rd
Victoria BC V8V1B1

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-2 56	105		94 30
106		94 30			

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Filer's name and address – Nom et adresse du déclarant

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 525 143 624	005: 0.203542	030:	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

▶ Medeiros, Kevin

76 Fran Ellen Cres
Kitchener ON N2N2P3

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -128.11	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 124 961 426	005: 1.017708	030:	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

▶ Gifford, Kingsley

315-955 Queen St W
Toronto ON M6J1G9

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-128.11	105		4,714.82
106		4,714.82			

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

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État des revenus d'une société de personnes

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 508 786 258	005: 0.101771	030:	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

▶ Braganza, Michael

217 Woodmount Ave
East York ON M4C3Z7

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -53 81

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 763 667 797

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.427437

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Ojewale, Olaide

3404 Roxton Ave
Coquitlam BC V3B0G7

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-53 81	105		1,980 22
106		1,980 22			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -38 43	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 147 461 255	005: 0.305312	030:	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

▶ Kulkarni, Pavan

305-2375 Bronte Rd
Oakville ON L6M4J2

Box – Case	Code	Other information – Autres renseignements

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-38 43	105		1,414 45
106		1,414 45			

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -12 81	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 500 739 099	005: 0.101771	030:	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

▶ Sullivan, Sheldon

17 Promenade Ave
Ottawa ON K2E5X7

Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant
104		-12 81	105		471 48
106		471 48			

Box – Case	Code	Other information – Autres renseignements	Box Case	Code	Amount – Montant	Box Case	Code	Amount – Montant

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Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -5 12	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 950 215 038	005: 0.040708	030:	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

▶ Obi, Timothy

508-13768 108 Ave
Surrey BC V3T0L9

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-5 12	105		188 59
106		188 59			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 647 760 107	005: 0.203542	030:	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

▶ Checkley, Krista Lynn

4311 104A Ave NW
Edmonton AB T6A0Z2

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 531 409 654	005: 0.203542	030:	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

▶ Opoku, Laurene

2332-165 Legion Rd N
Etobicoke ON M8Y0B3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 151 346 939	005: 0.203542	030:	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

▶ Temeng, Nana Ama

155 Bonnieglen Farm Blvd
Caledon ON L7C2J3

Box – Case	Code	Amount – Montant
104		-25 62
105		942 96
106		942 96

Box – Case	Code	Other information – Autres renseignements

Box – Case	Code	Amount – Montant

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Canada Revenue Agency | Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le — YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)
001: 704307800RZ0001

Total limited partner's business income (loss) / Total du revenu (de la perte) d'entreprise du commanditaire
010: -89 68

Total business income (loss) / Total du revenu (de la perte) d'entreprise
020:

Partner's identification number / Numéro d'identification de l'associé
006: 728 548 033

Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes
005: 0.712396

Total capital gains (losses) / Total des gains (pertes) en capital
030:

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

Wanner, Richard

207-10698 151A St
Surrey BC V3R4C3

Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant
104		-89 68	105		3,300 37
106		3,300 37			

Box – Case | Code | Other information – Autres renseignements

Box – Case	Code	Other information – Autres renseignements	Box – Case	Code	Amount – Montant	Box – Case	Code	Amount – Montant

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Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

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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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220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -25 62	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 589 986 058	005: 0.203542	030:	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

▶ Kurella, Venu

10 Munn St
Hamiltion ON L8V1J6

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-25 62	105		942 96
106		942 96			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

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Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD / AAAA-MM-JJ: 2024-12-31

T5013

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

Filer's name and address – Nom et adresse du déclarant

Lotly Residential Real Estate LP
220-410 Adelaide Street
Toronto ON M5V1S8

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

Partner code / Code de l'associé	Country code / Code du pays	Recipient type / Genre de bénéficiaire
002: 0	003: CAN	004: 1

Partnership account number (15 characters) / Numéro de compte de la société de personnes (15 caractères)	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
001: 704307800RZ0001	010: -1,281 09	020:

Partner's identification number / Numéro d'identification de l'associé	Partner's share (%) of partnership / Part de l'associé (%) dans la société de personnes	Total capital gains (losses) / Total des gains (pertes) en capital	Capital cost allowance / Déduction pour amortissement
006: 511 839 482	005: 10.177081	030:	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

▶ Selick, Layla

15 Vernham Ct
North York ON M2L2B3

Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant
104		-1,281 09	105		47,148 18
106		47,148 18			

Box – Case	Code	Other information – Autres renseignements	Box / Case	Code	Amount – Montant	Box / Case	Code	Amount – Montant

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Lotly Residential Real Estate LP

Year End: December 31, 2024
Trial balance

Completed by	Reviewed by
NS 2/13/2025	DA 3/17/2025

6. 3

Account	Date	Status	No	Prelim	Adj's	Rep	L/S	Rep 12/23	%Chg
1100 Chequing									
To reconcile chequing account	12/31/20	N	1		(16,186.90)				
				245,025.25	(16,186.90)	**228,838.35**	A	246,578.36	**(7)**
1110 Petty Cash									
				0.00	0.00	**0.00**	A	0.00	**0**
1120 Trust account									
				0.00	0.00	**0.00**	A	0.00	**0**
1300 Co-Ownership Investments - Yashaswi									
				0.00	0.00	**0.00**	N	86,825.00	**(100)**
1301 Co- ownership investments - Ramirez									
				0.00	0.00	**0.00**	N	141,257.81	**(100)**
1302 Co-ownership Investments									
				228,082.81	0.00	**228,082.81**	N	0.00	**0**
1400 Lotly Realty Inc.									
To adjust legal and professional	12/31/20	N	4		3,768.55				
				0.00	3,768.55	**3,768.55**	GG	0.00	**0**
2100 Accrued liabilities									
To reconcile chequing account	12/31/20	N	1		10,000.00				
To reverse prior year accruals	12/31/20	N	2		790.00				
To record ACCA fees for the year	12/31/20	N	3		(10,000.00)				
				(10,790.00)	790.00	**(10,000.00)**	CC	(11,383.34)	**(12)**
2150 Lotly Holdings Inc. - Loan									
				0.00	0.00	**0.00**	GG	0.00	**0**
3000 General Partner's Equity									
				(100.00)	0.00	**(100.00)**	UU	(100.00)	**0**
3010 Partner Contributions:Adam Rosenbaum									
				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3020 Partner Contributions:Adrian Pasricha									
				(100,000.00)	0.00	**(100,000.00)**	UU. 1	(100,000.00)	**0**
3030 Partner Contributions:Ayaz Virani									
				(100.00)	0.00	**(100.00)**	UU. 1	(100.00)	**0**
3040 Partner Contributions:Bolarinwa Balogun									
				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3050 Partner Contributions:Brandon Talbot									
				(200.00)	0.00	**(200.00)**	UU. 1	(200.00)	**0**
3060 Partner Contributions:David Phillips									
				(10,000.00)	0.00	**(10,000.00)**	UU. 1	(10,000.00)	**0**
3070 Partner Contributions:Grace Pesaruk									
				(5,000.00)	0.00	**(5,000.00)**	UU. 1	(5,000.00)	**0**

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Account	Date	Status	No	Prelim	Adj's	Rep	L/S	Rep 12/23	%Chg
3080 Partner Contributions:Gregory Henry				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3090 Partner Contributions:Jacek Nasarzewski				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3100 Partner Contributions:Jayson Trilles				(500.00)	0.00	**(500.00)**	UU. 1	(500.00)	**0**
3110 Partner Contributions:Jeffrey Mackelvie				(1,500.00)	0.00	**(1,500.00)**	UU. 1	(1,500.00)	**0**
3120 Partner Contributions:Jiang Zhu				(20,000.00)	0.00	**(20,000.00)**	UU. 1	(20,000.00)	**0**
3130 Partner Contributions:Jiawei Du				(5,000.00)	0.00	**(5,000.00)**	UU. 1	(5,000.00)	**0**
3140 Partner Contributions:John Elmer Espanilla				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3150 Partner Contributions:Julie Hobbs				(100.00)	0.00	**(100.00)**	UU. 1	(100.00)	**0**
3160 Partner Contributions:Kevin Medeiros				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3170 Partner Contributions:Kingsley Gifford				(5,000.00)	0.00	**(5,000.00)**	UU. 1	(5,000.00)	**0**
3180 Partner Contributions:Krista Lynn Checkley				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3190 Partner Contributions:Laurene Opoku				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3200 Partner Contributions:Linette Moore				(5,000.00)	0.00	**(5,000.00)**	UU. 1	(5,000.00)	**0**
3210 Partner Contributions:Matthew Fallowfield				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3220 Partner Contributions:Michael Braganza				(500.00)	0.00	**(500.00)**	UU. 1	(500.00)	**0**
3230 Partner Contributions:Miles Carney				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3240 Partner Contributions:Mir Ali Khan				(52,500.00)	0.00	**(52,500.00)**	UU. 1	(52,500.00)	**0**
3250 Partner Contributions:Moez Virji				(2,000.00)	0.00	**(2,000.00)**	UU. 1	(2,000.00)	**0**
3260 Partner Contributions:Mohamad Ghadieh				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Account	Date	Status	No	Prelim	Adj's	Rep	L/S	Rep 12/23	%Chg
3270 Partner Contributions:Nana Ama Temeng				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3280 Partner Contributions:Olaide Ojewale				(2,100.00)	0.00	**(2,100.00)**	UU. 1	(2,100.00)	**0**
3290 Partner Contributions:Oscar Larios				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3300 Partner Contributions:Paul Rzadkowski				0.00	0.00	**0.00**	UU. 1	0.00	**0**
3310 Partner Contributions:Pavan Kulkarni				(1,500.00)	0.00	**(1,500.00)**	UU. 1	(1,500.00)	**0**
3320 Partner Contributions:Richard Wanner				(3,500.00)	0.00	**(3,500.00)**	UU. 1	(3,500.00)	**0**
3330 Partner Contributions:Robert Isenberg & Layla Seli				(100,000.00)	0.00	**(100,000.00)**	UU. 1	(100,000.00)	**0**
3340 Partner Contributions:Sheldon Sullivan				(500.00)	0.00	**(500.00)**	UU. 1	(500.00)	**0**
3350 Partner Contributions:Song Lin				(100,000.00)	0.00	**(100,000.00)**	UU. 1	(100,000.00)	**0**
3360 Partner Contributions:Stephen Khuu				(50,000.00)	0.00	**(50,000.00)**	UU. 1	(50,000.00)	**0**
3370 Partner Contributions:Suhyeon Um				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3380 Partner Contributions:Thomas Stewart				(5,000.00)	0.00	**(5,000.00)**	UU. 1	(5,000.00)	**0**
3390 Partner Contributions:Timothy Obi				(200.00)	0.00	**(200.00)**	UU. 1	(200.00)	**0**
3400 Partner Contributions:Trevor Lowry				(5,000.00)	0.00	**(5,000.00)**	UU. 1	(5,000.00)	**0**
3410 Partner Contributions:Venu Kurella				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3420 Partner Contributions:Wissam Al Achkar				(1,000.00)	0.00	**(1,000.00)**	UU. 1	(1,000.00)	**0**
3430 Retained Earnings				28,022.17	0.00	**28,022.17**	UU. 2	0.00	**0**
5030 Legal and professional fees									
To reconcile chequing account	12/31/20	N	1		5,899.09				
To reverse prior year accruals	12/31/20	N	2		(790.00)				
To record ACCA fees for the year	12/31/20	N	3		10,000.00				

Docusign Envelope ID: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C

Lotly Residential Real Estate LP
Year End: December 31, 2024
Trial balance

Completed by	Reviewed by
NS 2/13/2025	DA 3/17/2025

6. 3-3

Account	Date	Status	No	Prelim	Adj's	Rep	L/S	Rep 12/23	%Chg
To adjust legal and professional	12/31/20	N	4		(3,768.55)				
				790.00	11,340.54	**12,130.54**	740. 1	12,485.00	**(3)**
5040 Management Fee									
				0.00	0.00	**0.00**	740. 7	1,271.94	**(100)**
5050 Rebate									
				0.00	0.00	**0.00**	740. 5	0.00	**0**
5250 Bank charges									
To reconcile chequing account	12/31/20	N	1		104.75				
				28.75	104.75	**133.50**	740. 2	193.17	**(31)**
5290 Dues and Subscriptions									
To reconcile chequing account	12/31/20	N	1		183.06				
				61.02	183.06	**244.08**	740. 3	2,513.56	**(90)**
5310 Commissions and fees									
				80.00	0.00	**80.00**	740. 6	1,734.50	**(95)**
5810 Acquisition Fee									
				0.00	0.00	**0.00**	740. 4	9,824.00	**(100)**
				0.00	**0.00**	**0.00**		**0.00**	**0**
	Net Income (Loss)			**(959.77)**		**(12,588.12)**		**(28,022.17)**	**(55)**

Certificate Of Completion

Envelope Id: 9FDEEDBF-608C-41B6-9C6D-6D1B72BDA88C
Status: Completed
Subject: iFirm: e-Signature - Lotly Residential Real Estate LP 2024
Source Envelope:
Document Pages: 613
Signatures: 6
Envelope Originator:
Certificate Pages: 1
Initials: 0
APPLEBAUM COMMISSO LLP CPAs CAs
AutoNav: Enabled
napplebaum@applebaumcommisso.com
EnvelopeId Stamping: Enabled
IP Address: 20.116.64.17
Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original
3/19/2025 7:19:44 AM
Holder: APPLEBAUM COMMISSO LLP CPAs CAs
napplebaum@applebaumcommisso.com
Location: DocuSign

Signer Events	Signature	Timestamp
Martyna Gatkiewicz martyna@lotly.com Security Level: .Email ID: 041cdd3f-cde2-4232-bb92-8f2a8a1e08b9 3/19/2025 10:06:09 AM	Martyna Gatkiewicz Signature Adoption: Pre-selected Style Using IP Address: 104.158.34.121	Sent: 3/19/2025 7:23:56 AM Viewed: 3/19/2025 10:06:12 AM Signed: 3/19/2025 10:06:34 AM

Electronic Record and Signature Disclosure:
Not Offered via Docusign

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	3/19/2025 7:23:56 AM
Certified Delivered	Security Checked	3/19/2025 10:06:12 AM
Signing Complete	Security Checked	3/19/2025 10:06:34 AM
Completed	Security Checked	3/19/2025 10:06:34 AM

Payment Events	Status	Timestamps