



CMP 2023 RESOURCE LIMITED PARTNERSHIP

Tax Guide for Preparing Your 2025 Individual Income Tax Return



Dear Limited Partners:

Enclosed you will find tax information relating to Forms [T5013 Statement of Partnership Income](#) ("T5013") and [Relevé 15 Amounts Allocated to the Members of a Partnership](#) ("RL-15") (for Québec Residents) which will assist you in preparing your 2025 individual income tax return and in claiming the flow-through share tax deduction and applicable tax credits in respect of your investment(s) in any of the above listed limited partnerships.

The information contained in this guide is strictly for information purposes and should in no way be regarded as tax advice. We strongly recommend that you consult with your investment professional and/or tax advisor to determine the optimal use of your share of the federal/provincial deductions/ credits, as well as the impact, if any, on your liability for alternative minimum tax.

If you have any difficulties completing your individual income tax return or claiming any deductions/credits which appear on your T5013/RL-15, you should consult your investment professional and/or tax advisor.

If you are a corporation or trust and require assistance, please consult with your investment professional and/or tax advisor, as this guide is for individual taxpayers only.

If you are missing any tax forms that make up your 2025 T1 General Income Tax and Benefit Return, please contact your local tax office or visit the CRA website at www.canada.ca/en/revenue-agency.html.

Yours truly,
NEXT EDGE CAPITAL CORP.

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A. Business Income (Loss), Capital Gains (Losses), Dividends and Interest from a Partnership
(Refer to Exhibit A)

- Box 104

[Limited partnership business income \(loss\) \(Refer to Exhibit A\)](#)
This amount represents your share of partnership income (loss) for 2025. This amount should be reported on line 12200, page 3 of your [T1 General Income Tax and Benefit Return](#)
- Box 105

[Limited partner's at-risk amount and Limited partner's adjusted at-risk amount](#)
These two amounts represent a limited partner's original cost of the partnership's interest, plus or minus certain adjustments. A limited partner cannot deduct partnership losses and investment tax credits in excess of the at-risk amount. A limited partner's share of resource expenses is restricted to the partner's adjusted at-risk amount. These two amounts are not reported in the T1 General Income Tax and Benefit Return. They are used by taxpayers and Canada Revenue Agency to determine the limit to which you can deduct losses and resource expenses, as well as investment tax credits that may be claimed.
- Box 106

[Limited partnership loss available for carry forward](#)
This amount represents your share of the current year's limited partnership loss that cannot be deducted. Note: You may deduct this amount in a later year if, at that time, you have a positive at-risk amount.
- Box 108

[Interest from Canadian sources \(Refer to Exhibit A\)](#)
This amount represents your share of partnership interest income for 2025. This amount should be reported in line 3, "Line 12100—Interest and other investment income", of [Federal Worksheet](#) (Form 5000-D1)
- Box 128

[Actual amount of eligible dividends from corporations residing in Canada \(Refer to Exhibit A\)](#)
This amount represents your share of the partnership's actual eligible dividends received from taxable Canadian corporations for 2025. The taxable amount of eligible dividends from Box 133 should be reported on line 9, "Lines 12000 and 12010 – Taxable amount of dividends from taxable Canadian corporations", of Federal Worksheet (Form 5000-D1). The federal dividend tax credit amount from Box 134 should be reported on line 4, "Line 40425 – Federal dividend tax credit", of Federal Worksheet (Form 5000-D1).
- Box 133

[Capital gains \(losses\) \(Refer to Exhibit A\)](#)
This amount represents your share of partnership capital gains (losses) for 2025. This amount should be reported on line 17400, "Capital gains or losses from your T5, T5013, and T4PS slips" on [Capital Gains or Losses - Schedule 3](#) (Form 5000-S3)
- Box 134

[Capital gains \(losses\) \(Refer to Exhibit A\)](#)
This amount represents your share of partnership capital gains (losses) for 2025. This amount should be reported on line 17400, "Capital gains or losses from your T5, T5013, and T4PS slips" on [Capital Gains or Losses - Schedule 3](#) (Form 5000-S3)
- Box 151

[Capital gains \(losses\) \(Refer to Exhibit A\)](#)
This amount represents your share of partnership capital gains (losses) for 2025. This amount should be reported on line 17400, "Capital gains or losses from your T5, T5013, and T4PS slips" on [Capital Gains or Losses - Schedule 3](#) (Form 5000-S3)

B. Claiming Canadian Exploration Expenses (CEE) (Refer to Exhibit B)

- Box 190

[Renounced Canadian exploration expenses](#)
This amount represents your share of Canadian exploration expenses that were transferred to you for 2025. This amount should be reported in [Form T1229 – Statement of resource expenses and depletion allowance](#) for calculating the maximum CEE deduction available in 2025 to reduce your federal taxable income for the year, or for a future year.

 - i) Report any carry forward balance of Cumulative CEE (CCEE) from the prior year to Area II Box (1) of your Form T1229. A carry forward would arise if you had any unused CEE amount from previous years.
 - ii) Report the amount from Box 190 of the T5013 slip to Area I and Area II of Form T1229.
 - iii) Report on previous year's claim for the federal investment tax credit and current year's claim for the provincial flow-through share tax credit to Area II of Form T1229.
 - iv) Calculate Box [A-B] by subtracting Box B from Box A. Box [A-B] will be the amount carried forward to the 2026 taxation year.

Note: Any unused balance of the CEE pool at the end of the year can be carried forward indefinitely.

Report Area II, Box B to Area III. The total amount in Area III should be reported on line 22400, page 4 of your T1 General Income Tax and Benefit Return.

C. Claiming the Mineral Exploration Tax Credit (Refer to Exhibit C)

Box 194

[Expenses qualifying for the mineral exploration tax credit \(METC\)](#)

This amount represents the Canadian exploration expenses that qualify for the Mineral exploration tax credit (METC) in 2025. This amount should be reported on Form T1229 – Statement of resource expenses and depletion allowance and [T2038 – Investment Tax Credit \(Individuals\)](#) for calculating the investment tax credit available in 2025 to reduce your federal tax payable for the year, for a previous year, or for a future year.

- i) Report the amount from Box 194 on the T5013 slip to Area I & IV of Form T1229.
- ii) Report the provincial flow-through share tax credit available in the year to Area IV of Form T1229.
- iii) Calculate the eligible expenditure qualifying for an investment tax credit in Area IV of Form T1229 and enter the amount on line 67170, Part B of Form T2038.

D. Claiming the Critical Mineral Exploration Tax Credit (Refer to Exhibit C)

Box 239

[Expenses qualifying for the critical mineral exploration tax credit \(CMETC\)](#)

This amount represents the Canadian exploration expenses that qualify for the Critical mineral exploration tax credit (CMETC) in 2025. This amount should be reported on Form T1229 – Statement of resource expenses and depletion allowance and T2038 – Investment Tax Credit (Individuals) for calculating the investment tax credit available in 2025 to reduce your federal tax payable for the year, for a previous year, or for a future year.

- iv) Report the amount from Box 194 on the T5013 slip to Area I & IV of Form T1229.
- v) Report the provincial flow-through share tax credit available in the year to Area IV of Form T1229.
- vi) Calculate the eligible expenditure qualifying for an investment tax credit in Area IV of Form T1229 and enter the amount on line 67175, Part B of Form T2038.

For Ontario Residents Only

E. Claiming the Ontario Focus Flow-Through Share Tax Credit (Refer to Exhibit D)

Box 200

[Expenses qualifying for Ontario tax credit](#)

This amount represents the renounced Canadian exploration expenses that qualify for the Ontario Focus Flow-Through Share Tax Credit for 2025. This amount should be reported on [Form T1221 – Ontario Focused Flow-Through Share Resource Expenses \(Individuals\)](#) to calculate the total qualifying resources available in 2025. Report the amount from Box 200 on the T5013 slip on line 1, 2 or 3 of Form T1221.

For British Columbia Residents Only

F. Claiming the British Columbia Mining Flow-Through Share Tax Credit (Refer to Exhibit E)

Box 197

[Expenses qualifying for British Columbia tax credit](#)

This amount represents the renounced Canadian exploration expenses that qualify for the British Columbia Mining Flow-Through Share Tax Credit for 2025. This amount should be reported on [Form T1231 – British Columbia Mining Flow-Through Share Tax Credit](#) for calculating the British Columbia investment tax credit available in 2025. Report the amount from Box 197 on the T5013 slip on line 1, Part 1 of Form T1231.

For Manitoba Residents Only

G. Claiming the Manitoba Mineral Exploration Tax Credit (Refer to Exhibit F)

Box 199

[Expenses qualifying for Manitoba tax credit](#)

This amount represents the renounced Canadian exploration expenses that qualify for the Manitoba Mineral Exploration Tax Credit for 2025. This amount should be reported on [Form T1241 – Manitoba Mineral Exploration Tax Credit](#) for calculating the Manitoba mining exploration tax credit available in 2025. Report the amount from Box 199 of the T5013 slip on line 2, Part 1 of Form T1241.

For Saskatchewan Residents Only

H. Claiming the Saskatchewan Mineral Exploration Tax Credit (Refer to Exhibit G)

Expenses qualifying for Saskatchewan tax credit

Box 198

This amount represents the renounced Canadian exploration expenses that qualify for the Saskatchewan Mineral Exploration Tax Credit for 2025. This amount should be reported on [Form T1279 – Saskatchewan Mineral Exploration Tax Credit](#) for calculating the Saskatchewan mining exploration tax credit available in 2025. Report the amount from Box 198 on the T5013 slip on line 2, Part 1 of Form T1279

For Québec Residents Only

I. Business Income (Loss), Capital Gains (Losses), Dividends and Interest from a Partnership (Refer to Exhibit H)

Net Canadian and foreign business income (or loss) (Refer to Exhibit H)

Box 1

This amount represents your share of partnership income (loss) for 2025. This amount should be reported on line 29, "Income from a partnership of which you were a specified member" of [Schedule L](#).

Actual amount of eligible dividends (Refer to Exhibit H)

Box 6a

This amount represents your share of the partnership's actual dividends received from Canadian Corporations for 2025.

- i) Calculate the taxable amount of eligible dividends by multiplying Box 6a of the RL-15 slip by 1.38. This taxable dividend amount should be reported on line 128, page 2 of your [Québec Income Tax Return](#).
- ii) Report the amount in Box 6a of the RL-15 slip on line 166, page 2 of your Québec Income Tax Return, respectively.

Interest and other investment income from Canadian sources (Refer to Exhibit H)

Box 7

This amount represents your share of partnership interest for 2025. This amount should be reported on line 130, page 2 of your Québec Income Tax Return.

Capital gains (or capital losses) (Refer to Exhibit H)

Box 12

This amount represents your share of partnership capital gains (losses) for the 2025 tax year. This amount includes the capital gains (losses) resulted from resource property and non-resource property as illustrated in the Note area of your RL-15 slip. The capital gains (losses) resulted from resource property should be reported on line 47 of [Schedule G](#). The capital gains (losses) resulted from non-resource property should be reported on line 22 of Schedule G.

The amount that doesn't entitle you to capital gains deduction (line 292, page 3 of your Québec Income Tax Return), must be entered on line 34 of [Schedule N](#) and must reflect amount on line 139 of your Québec Income Tax Return, (see line 260 instructions in the [Revenu Québec Guide](#) for 2025 income tax return)

Note: You are strongly advised to consult with your own tax advisor to determine your eligibility for exemption on capital gains realized from the disposition of resource property.

Gross income (or gross loss) of the partnership

Box 14

This amount represents the total 2025 gross income of the partnership. You are not required to report this amount in your Québec Income Tax Return.

At-risk amount of a limited partner

Box 26

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses and resource expenses in excess of the "at-risk" amount. This amount is for reference only and is not reported in your Québec Income Tax Return.

Limited partnership loss

Box 27

This amount represents your share of the current year limited partnership loss that cannot be deducted. **Note:** You may deduct this amount in a later year if, at that time, you have a positive at-risk amount.

Dividend tax credit (Refer to Exhibit H)

Box 44

Report the dividend tax credit on line 415, page 4 of your Québec Income Tax Return.

Box 45**Eligible taxable capital gains amount on resource property (Refer to Exhibit L)**

This amount entitles you to the capital gains deduction on resource property. Report the amount in Box 45 on both Line 27 and Line 60 in the [Form TP-726.20.2-V – Capital Gains Deduction on Resource Property](#) *Note*: You are strongly advised to consult with your own tax advisor to determine your eligibility for exemption on capital gains realized from the disposition of resource property.

Box 53**Limited recourse amount**

This amount represents the total 2025 deemed limited-recourse amount of the partnership. You are not required to report this amount on your Québec Income Tax Return

J. Claiming Canadian Exploration Expenses (Refer to Exhibit I)**Canadian exploration expenses (Refer to Exhibit I)****Box 60**

This amount represents your share of Canadian exploration expenses for 2025. This amount should be added to the Canadian Exploration Expenses pool to determine the maximum available deduction. Please use Summary of Canadian Exploration Expenses in Exhibit I to guide you in your calculations.

- i) Report any carry forward balance of Cumulative CEE (CCEE) from the prior year in column (A)
- ii) Report the amount from Box 60 of the Relevé 15 slip in column (B).
- iii) Report the amount from Box 62 of the Relevé 15 slip in column (F).
- iv) Calculate column (H) by adding column (A) to column (B) & subtracting columns (C), (D), (E), (F) & (G).
- v) Report your desired CEE claim for the current year in column (J). *Note*: You may claim any amount of CEE deduction up to a maximum of 100% of Box H.
- vi) Calculate column (K) by subtracting column (J) from column (H). Column (K) will be carried forward to your next year's Québec Income Tax Return.
- vii) Report the total amount in column (J) on the line 241, "Deduction for exploration and development expenses", page 3 of your Québec Income Tax Return.

K. Claiming Québec Exploration Expenses (Refer to Exhibit J)**Québec exploration expenses****Box 62**

This amount represents your share of Québec exploration expenses for 2025. This amount should be reported on line 250, 'Other deductions', page 3 of your Québec Income Tax Return. Also, enter code "09" on line 249, page 3 of your Québec Income Tax Return

Québec exploration expenses, Québec surface mining exploration expenses, & Québec oil & gas exploration expenses incurred in Québec**Box 62**

This amount represents your share of Québec exploration expenses and surface mining exploration expenses, or oil and gas exploration expenses, incurred in Québec for 2025. For the RL-15 slip, calculate the total amount of 10% of Box 62 and 10% of Box 63. Report this total on line 287, page 3 of your Québec Income Tax Return. Enter the corresponding number "04", "Additional Deduction for Québec Resources" in box 286. If you are entitled to more than one type of deduction on line 287, enter the number "80" in box 286.

Box 63

Report the amount from Box 63 of the Relevé 15 slip in column (F).

Box 64**Exploration expenses incurred in Northern Québec**

This amount represents your share of exploration expenses incurred in Northern Québec. Only corporations are entitled to an additional deduction with respect to these exploration expenses.

EXHIBIT C: Claiming Mineral Exploration and Critical Mineral Exploration Tax Credits (METC & CMETC)

T5013 Statement of Partnership Income / État des revenus d'une société de personnes

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD

Partners' name and address - Nom et adresse de l'associé

Partners' identification number - Numéro d'identification de l'associé

Partners' or an (N) of partnership / Part de l'association (N) dans la société de personnes

Box - Case Code Amount - Montant

194
239

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

Investment Tax Credit (Individuals)

Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

Part B - Calculating the current-year non-refundable ITC

Mineral exploration tax credit (METC)

Total of your flow-through mining expenditures related to mineral exploration tax credit (also referred to as renounced Canadian exploration expenses) from the appropriate line in Part IV of Form T1229, Statement of resource expenses and depletion allowance: 67170 × 0.5 =

Critical mineral exploration tax credit (CMETC)

Total of your flow-through critical mineral mining expenditures related to critical mineral exploration tax credit (also referred to as renounced Canadian exploration expenses) from the appropriate line in Part IV of Form T1229, Statement of resource expenses and depletion allowance: 67176 × 0.30 =

Apprenticeship job creation tax credit (AJCTC)

Table 1 - Calculation of total Apprenticeship job creation tax credit

Contract number (SIN or name of apprentice)	Name of eligible trade	The lesser of eligible salary and wages* payable in the year or \$20,000
1		
2		
3		
Total apprenticeship job creation tax credit (Total of amounts in column 3 plus applicable amount from box 40* of your T3 slip)		67100 × 0.10 =

Repayment of assistance for SR&ED

Repayment of assistance that reduced qualified SR&ED expenditures incurred in 2014 and prior years (amount from line 550 of Form T651): 67184 × 0.20 = 1

Repayment of assistance that reduced qualified SR&ED expenditures incurred in 2015 and subsequent years (amount from line 550 of Form T651): 67185 × 0.15 = 2

Total repayment of assistance for SR&ED (add amounts 1 and 2)

Total current-year non-refundable tax credits (add amounts B, C, D and E)

* Enter the amount from box 40 of your T3 slip as applicable, based on the code in box 43 in Guide T4013, T3 Trust Guide, and the instructions provided in the statement by the trust.

** Net of any government or non-government assistance received or to be received in respect of eligible salary and wages.

Statement of resource expenses and depletion allowance

Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

Use this form to calculate your resource expenditure pools, exploration and development expense deduction, expenses renounced in respect of flow-through shares which qualify for investment tax credits (ITC) and to claim your depletion allowance.

I. Summary of T101 and T5013 slips (Renounced Canadian Exploration and Development Expenses)

Identification number (*)	Canadian exploration expense (CEE)		Canadian development expense (CDE)		Expenses qualifying for an ITC	
	Renunciation	Assistance	Renunciation	Assistance	Mineral exploration tax credit (METC)	Critical mineral exploration tax credit (CMETC)
Total						

II. Canadian resource expenditure pools

The amounts calculated in Area I above form part of your CCEE (Cumulative Canadian Exploration Expense) and CCDE (Cumulative Canadian Development Expense) pool, as the case may be. In most cases the CCOOPE (Cumulative Canadian Oil and Gas Property Expense) pool is relevant only if you have an opening balance.

Regular Deduction

	CCEE	CCDE	CCOPE	
Balance at the beginning of the year	(1)			
Total current year renunciation from Area I				
Other resource expenses (T5013 slips, boxes 173 to 175 and 206)				
Other (specify)				
Total current year addition	(2)			
Deduct:				
Total assistance from Area I				
Previous year's claim for federal investment tax credit				
Provincial flow-through share tax credit received or entitled to receive				
Assistance (T5013 slips, boxes 179 to 181)				
Other (specify)				
Total current year deduction	(3)			
Balance available	(1) - (2) - (3) A			
Maximum deduction rate		× 100%	× 30%	× 10%
Maximum exploration and development expenses available for deduction (if negative enter zero)	A × Rate (4)			
Exploration and development expenses claimed (Enter the amount in 4 or a lesser amount)	B			

Accelerated Investment Incentive

Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

Accelerated Investment Incentive claimed (Note 3)

	CCEE	CCDE	CCOPE
Balance at the end of the year	A - B - H		

III. Exploration and development expenses (Line 22400 - Exploration and development expenses - Canada.ca)

	METC	CMETC
Expenses qualifying for an investment tax credit from Area I		
Deduct: Provincial flow-through share tax credit received or entitled to receive / Allocate the provincial tax credit(s) proportionately according to the federal tax credits being claimed, based on the amount(s) included in the appropriate columns under "Expenses qualifying for a provincial tax credit" on the T101 slip or amount(s) provided by a partnership on your T5013 slip or in a letter		
Eligible resource expenditures qualifying for an investment tax credit (enter on line 67170 or line 67175, as applicable, of your Form T2320S(IND))		

V. Depletion allowances (specify) (Line 23200 - Other deductions - Canada.ca)

(enter on line 23200 of your income tax return)

EXHIBIT D: Claiming the Ontario Focused Flow-Through Share Tax Credit
(for Ontario Residents Only)

Canada Revenue Agency / Agence du revenu du Canada
Fiscal period-end / Exercice se terminant le: YYYY-MM-DD
T5013
Statement of Partnership Income / État des revenus d'une société de personnes

TS
Resident type / Série de déclaration

001
Partnership account number / Numéro de compte de la société en personnes (RÉ seulement)

002
Partner code / Code de l'associé

003
Country code / Code du pays

004
Total, mixed partner's business income (loss) / Total des revenus (des pertes) d'associés, au prorata vendus

005
Partner's share / Part of partnership / Part de l'associé (0%) dans la société de personnes

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

010
Total, mixed partner's business income (loss) / Total des revenus (des pertes) d'associés, au prorata vendus

020
Total, direct income (loss) / Total des revenus (des pertes) directs

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

040
Capital cost allowance / Oubliettes pour amortissement

200
Partner's name and address - Nom et adresse de l'associé

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Ontario
Ontario Focused Flow-Through Share Resource Expenses (Individuals)
Protected B when completed

Complete this form if you are claiming an Ontario focused flow-through share tax credit on your Form ON479, Ontario Credits. You must be a resident of Ontario on the last day of the tax year to claim this credit.

Any credit claimed in a tax year will reduce the balance of your Cumulative Canadian Exploration Expense (CCEE) pool in the year following the credit claim. If the pool balance is negative after this deduction, the negative amount must be reported as income on line 13000 of your return.

If you are filing a paper return, attach a copy of this form to your return as well as the credit certification documents (Form T101, Statement of Resource Expenses, or Form T5013, Statement of Partnership Income) that you received from a mining exploration corporation that incurred qualifying expenses in Ontario.

Name	Social insurance number
Address	Tax year

Use a separate line to enter the identification number for each corporation (not applicable for T5013 slips) and the amounts from boxes 145 and 155 of your T101 slips, or boxes 200 and 244 of your T5013 slips.
If you need more space, attach a separate list and enter only your total on line 4.

Identification number	Enter the amount of qualifying expenses.		1
Identification number	Enter the amount of qualifying expenses.	+	2
Identification number	Enter the amount of qualifying expenses.	+	3
Add lines 1 to 3. Enter this amount on line 63220 of your Form ON479.		Ontario focused flow-through share tax credit	= 4

See the privacy notice on your return.

T1221 E (Ce formulaire est disponible en français.) Page 1 of 1 Canada

EXHIBIT E: Claiming the British Columbia Mining Flow-Through Share Tax Credit
(for British Columbia Residents Only)

Protected B when completed
2024

British Columbia Mining Flow-Through Share Tax Credit

Complete this form to calculate your British Columbia mining flow-through share (BC MFTS) tax credit. You can claim this credit if you received a Form T101, Statement of Resource Expenses, with an amount in box 141 or 151 (or both), or a Form T5013, Statement of Partnership Income, with an amount in box 197 and box 241.

The BC MFTS tax credit is 20% of BC flow-through mining expenditures renounced to an individual by a corporation under a flow-through share agreement. The expenditures must have been incurred, or deemed by subsection 66(12.66) of the federal Income Tax Act to have been incurred, before January 1, 2025.

The credits you earned in the year are used to reduce your British Columbia tax payable for that year. Any unused amounts can be carried forward for 10 years or carried back for three years.

You must claim your BC MFTS tax credit no later than 12 months after your tax-filing due date for the tax year for which you received a T101 or T5013 slip.

If you are filing a paper return, **attach** this form and your T101 or T5013 slips.

Part 1 – BC flow-through mining expenditures eligible for the credit

Enter the total of all eligible amounts from boxes 141 and 151 of your T101 slips and from box 197 and box 241 of your T5013 slips.

Tax credit rate	x	20%
Line 1 multiplied by the percentage from line 2	=	68800
Current-year credit available		68800

Part 2 – BC MFTS tax credit claim for 2024

Enter the amount from line 3.

Enter the BC MFTS tax credit available for carryforward from your 2023 notice of assessment or reassessment.	+	
Line 4 plus line 5	=	6
Total credit available		6

Enter the amount from line 89 of your Form BC428, British Columbia Tax.
(If you have to pay tax to more than one jurisdiction, enter the amount from line 57 of Form BC428MJ in Part 4 of your Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.)

Enter whichever is less : amount from line 6 or line 7	-	
Enter the credit you are claiming for 2024 (cannot be more than line 8). Enter this amount on line 68810 of your Form BC428 or Form BC428MJ in Part 4 of your Form T2203, whichever applies.	=	9
Current-year claim		9

T1231 E
(Ce formulaire est disponible en français.)
Page 1 of 2

EXHIBIT G: Claiming the Saskatchewan Mineral Exploration Tax Credit
(for Saskatchewan Residents Only)



T5013
Statement of Partnership Income
État des revenus d'une société de personnes

Canada Revenue Agency / Agence du revenu du Canada

Fiscal period-end / Exercice se terminant le: YYYY-MM-DD

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

Partner's name and address / Nom et adresse de l'associé: 198

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

Box 198: Code, Amount - Montant

Saskatchewan Protected B when completed 2024

Saskatchewan Mineral Exploration Tax Credit

Complete this form to calculate your Saskatchewan mineral exploration tax credit. You can claim this credit if you received a Form T101, Statement of Resource Expenses, from a mining corporation, with an amount in box 143 or 153 (or both), or a Form T5013, Statement of Partnership Income, received as a member of a partnership, with an amount in box 198 or 242 (or both).

The credits you earned in the year are used to reduce your Saskatchewan tax payable for that year. Any unused amounts can be carried forward for 10 years or carried back for 3 years.

If you are filing a paper return, **attach** this form and your T101 or T5013 slips.

Part 1 – Saskatchewan mineral exploration tax credit for 2024

Enter the unused Saskatchewan mineral exploration tax credit amount from your 2023 notice of assessment or reassessment. 1

Enter the total of all eligible amounts from boxes 143 and 153 of your T101 slips and from boxes 198 and 242 of your T5013 slips. 2

Tax credit rate \times 30% 3

Line 2 multiplied by the percentage from line 3 **Current year credit available 63600** 4

Line 1 plus line 4 **Total credit available** 5

Enter the amount from line 77 of Form SK428, Saskatchewan Tax. (If you have to pay tax to more than one jurisdiction, enter the amount from line 40 of Form SK428MJ in Part 4 of your Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.) 6

Enter **whichever is less**: (amount from line 5 or line 6)
Enter this amount on **line 78** of your Form SK428 or **line 41** of your Form SK428MJ in Part 4 of your Form T2203, whichever applies. **Current year claim** 7

Part 2 – Unused credit available

Complete this part if the amount of your current-year claim (line 7) is less than the total credit available (line 5).

Amount from line 5 8

Amount from line 7 9

Line 8 minus line 9 **Total unused credit available** 10

Carryback to previous years

Enter on line 11 any part of the amount from line 10 that you want to carry back to 2023 to reduce your Saskatchewan tax. Enter on line 12 any amount that you want to carry back to 2022 and, on line 13, any amount that you want to carry back to 2021.

Enter the amount you want to carry back to **2023**. 63601 11

Enter the amount you want to carry back to **2022**. 63602 12

Enter the amount you want to carry back to **2021**. 63603 13

Certification

I certify that the information given on this form is correct and complete.

Signature _____ Date Year Month Day

See the privacy notice on your return.

T1279 E (Ce formulaire est disponible en français.) Page 1 of 1

EXHIBIT I: Claiming Canadian Exploration Expenses
(for Québec Residents Only)



RELEVÉ 15
Montants attribués aux membres d'une société de personnes

109000010

1. Revenu
2. Revenu
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REVENUE QUÉBEC
INCOME TAX RETURN

TP-1-D-V

Net income

2011

2012

2013

2014

2015

2016

2017

2018

2019

2020

2021

2022

2023

2024

2025

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2100

Summary of Canadian Exploration Expenses

NAME: _____

SIN: _____

	Balance Beginning of Year ¹	Additions	Deductions					Balance Before Claim	Rate	Claim	Balance End of Year ²
			Recover Proceeds	Proceeds of Disposition	Government Assistance	Québec Exploration Expenses	Other				
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K
Cumulative CEE									100%		

¹See prior year tax return for carry-forward balances.

²Carry-forward to next year's tax return.

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