

# Montants attribués aux membres d'une société de personnes

FS-08-15-017

Code du relevé

R

600 003 784

Date de clôture de l'exercice financier :

2010/05/28

Numéro d'identification de l'abri fiscal, s'il y a lieu :

QAF-09-01338

<b>1-</b> Revenu net (ou perte nette) d'entreprise, canadien et étranger -151 01	<b>2-</b> Revenu net (ou perte nette) d'entreprise de source étrangère	<b>3-</b> Revenu net (ou perte nette) de location, canadien et étranger	<b>4-</b> Revenu net (ou perte nette) de location de source étrangère	<b>5-</b> Amortissement	<b>6A-</b> Montant réel des dividendes déterminés
<b>7-</b> Intérêts et autres revenus de placement de source canadienne 3 63	<b>8-</b> Dividendes et intérêts de source étrangère	<b>9-</b> Ristourne de coopérative	<b>10-</b> Gains (ou pertes) en capital servant au calcul de la déduction	<b>11-</b> Provisions relatives aux immobilisations aliénées	<b>6B-</b> Montant réel des dividendes ordinaires
<b>12-</b> Gains (ou pertes) en capital ne servant pas à calculer la déduction 322 26	<b>13-</b> Perte à l'égard d'un placement dans une entreprise	<b>14-</b> Revenu brut (ou perte brute) de la société de personnes 3,043 00	<b>15A-</b> Frais financiers et frais d'intérêts	<b>15B-</b> Paiements compensatoires d'un mécanisme de transfert de dividendes	<b>16-</b> Impôt du Québec retenu à la source
<b>17-</b> Impôts étrangers payés sur les revenus non tirés d'une entreprise	<b>18-</b> Impôts étrangers payés sur les revenus d'entreprise	<b>19-</b> Dons de bienfaisance	<b>20-</b> Autres dons	<b>21A-</b> Crédit d'impôt à l'investissement – Biens amortissables	<b>21B-</b> Crédit d'impôt à l'investissement – Autres biens amortissables
<b>24A-</b> Capital versé – Part de la société membre dans les dettes	<b>24B-</b> Capital versé – Part de la société membre dans les biens admissibles	<b>24C-</b> Capital versé – Part de la société membre dans l'actif total	<b>25-</b> Dépenses de R-D ayant trait aux salaires versés au Québec	<b>26-</b> Fraction à risques 450 68	<b>27-</b> Perte comme membre à responsabilité limitée
<b>28-</b> Frais d'exploration au Canada	<b>29-</b> Frais de mise en valeur au Canada	<b>30-</b> Frais à l'égard de biens canadiens relatifs au pétrole et au gaz	<b>31-</b> Frais relatifs à des ressources étrangères	<b>32-</b> Frais d'exploration au Québec	<b>33-</b> Frais d'explor. minière de surface, pétrolière ou gazière au Québec
<b>34-</b> Frais d'exploration dans le Nord québécois	<b>35-</b> Montants d'aide pour les frais inscrits aux cases 28 à 30, 32 et 33			<b>36-</b> Pourcentage de participation dans les revenus (ou les pertes) 0.119342 %	<b>37-</b> Nombre d'unités détenues par l'associé 1,000.00
<b>38-</b> Code du genre d'activité 22	<b>39-</b> Code du genre de société de personnes 1	<b>40-</b> Code du genre d'associé 0	<b>41-</b> Code du genre de contribuable 1	<b>42-</b> Pourcentage des affaires faites au Québec par la société de personnes %	<b>43-</b> Remboursement de capital 4,890 00
<b>44-</b> Crédit d'impôt pour dividendes	<b>45-</b> Partie admise des gains en capital imposables sur biens relatifs aux ressources				

### Abri fiscal

Description et code de la principale activité commerciale concernant l'abri fiscal : INVEST IN FLOW-THROUGH SHARES 16

Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire TP-1079.6. Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

<b>50-</b> Nombre d'unités acquises au cours de l'exercice financier	<b>51-</b> Coût unitaire	<b>52-</b> Coût total des unités	<b>53-</b> Montant à recours limité	<b>54-</b> Montant du rajustement à risque	<b>55-</b> Autres réductions indirectes
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### Actions accréditives

<b>60-</b> Frais d'exploration au Canada	<b>61-</b> Frais de mise en valeur au Canada	<b>62-</b> Frais d'exploration au Québec	<b>63-</b> Frais d'explor. minière de surface, pétrolière ou gazière au Québec	<b>64-</b> Frais d'exploration dans le Nord québécois	<b>65-</b> Frais d'émission d'actions ou de titres
<b>66-</b> Montants d'aide pour les frais inscrits aux cases 60 à 64					
60-	61-	62-	63-	64-	

Voyez l'explication des cases.

Nom et adresse de l'associé

SAMPLE ONLY - Do Not Remit to CRA

Raison sociale et adresse de la société de personnes

Creststreet 2009 Limited Partnership  
Creststreet General Partner Limited  
1450-70 University Avenue  
Toronto ON M5J 2M4

Numéro d'assurance sociale ou numéro d'identification de l'associé

Numéro d'identification de la société de personnes

SP

Relevé 15

**RL-15 slip: Amounts allocated to the members of a partnership****Explanation of boxes and instructions**

Read the following instructions and enter the amounts to the appropriate lines of the income tax return (or a schedule of the return) that you are filing for the taxation year in which the partnership's fiscal period ended. Enclose copy 2 of your RL-15 slip with the return.

**Box 1 – Net Canadian and foreign business income (or loss).** Enter this amount on the line corresponding to the code entered in box 38 (line 22, 23, 24, 25 or 26 of Schedule L or line 136 or 154 of the income tax return).

However,

if a note on the RL-15 slip indicates that the amount was earned further to the withdrawal of a partner, enter the amount on line 28 of Schedule L;

if the code "0" or "1" is indicated in box 40, enter the amount on line 29 of Schedule L.\*

If the note "Box 1 – Income subject to adjustment" (or "Case 1 : revenu sujet au rajustement") appears on the RL-15 slip, complete form TP-80.1-V, *Calculation of Business or Professional Income, Adjusted to December 31*. Even if the designated partner filed a request to revoke the election concerning the end of the fiscal period so that the partnership's current fiscal period now coincides with the calendar year, you must complete form TP-80.1-V to claim the deduction respecting the estimated additional income that was included in your income for the previous fiscal period.

Enter on line 86 of Schedule G of the income tax return any amount indicated on the RL-15 slip after the note "Box 1 – Farm or fishing income resulting from the disposition of incorporeal capital property" (or "Case 1 : revenu d'agriculture ou de pêche résultant de l'aliénation d'une immobilisation incorporelle").

**Box 2 – Net foreign business income (or loss).** This amount is included in box 1.

**Box 3 – Net Canadian and foreign rental income (or loss).** Enter this amount on line 136 of the income tax return, or on line 391 of form TP-128-V, *Income and Expenses Respecting the Rental of Immovable Property* if you are required to complete this form.

**Box 4 – Net foreign rental income (or loss).** This amount is included in box 3.

**Box 5 – Capital cost allowance.** This amount has already been subtracted from the net income (or net losses) in boxes 1 through 4. **Do not deduct it again.**

**Box 6A – Actual amount of eligible dividends**

**Box 6B – Actual amount of ordinary dividends.** Enter the amounts from box 6A and box 6B respectively on line 166 and line 167 of the income tax return. The taxable amount of dividends from taxable Canadian corporations appears on the RL-15 slip, with a note referring to box 6A or 6B. Enter the taxable amount on line 128 of the income tax return.\* If two notes refer respectively to box 6A and box 6B, you must enter the total taxable amount on the return.

**Box 7 – Interest and other investment income from Canadian sources.** Enter this amount on line 130 of the income tax return.

**Box 8 – Foreign dividends and interest.** Enter this amount on line 130 of the income tax return.\*

**Box 9 – Patronage dividends from a cooperative.** Enter this amount on line 154 of the income tax return. If the note "Deduction for patronage dividends" (or "Déduction pour ristourne") appears on the RL-15 slip, followed by an amount, you may deduct the amount on line 297 of your return. However, if you have made such a deduction and the note "Inclusion for patronage dividends – redemption of preferred shares" (or "Inclusion pour ristourne – rachat de parts privilégiées") appears on the RL-15 slip, you must include the amount on line 276 of the return.

**Box 10 – Capital gains (or capital losses) used to calculate the deduction.** Enter this amount on line 56 of Schedule G of the income tax return, after subtracting or adding the reserve entered in box 11.

**Box 11 – Reserves for dispositions of capital property.** Any amount indicated on the RL-15 slip with respect to this box is to be deducted from the capital gains (or added to the capital losses) entered in box 10 or box 12.

**Box 12 – Capital gains (or capital losses) not used to calculate the deduction.** Refer to the note(s) on the RL-15 slip with respect to this box and enter the appropriate amount on line 22 or 47 of Schedule G, after subtracting or adding the reserve entered in box 11.

**Box 13 – Business investment loss.** Enter this amount on form TP-232.1-V, *Business Investment Loss*.

**Box 14 – Gross income (or gross loss) of the partnership.** Refer to the note(s) on the RL-15 slip with respect to this box and enter the appropriate amount on lines 12 through 16 of Schedule L of the income tax return.

**Box 15A – Carrying charges and interest expenses**

**Box 15B – Dividend rental arrangement compensation payments.** Add boxes 15A and 15B and enter the total amount on line 231 of the income tax return.

**Box 16 – Québec income tax withheld at source.** Enter this amount on line 451 of the income tax return.

**Box 17 – Foreign income tax paid on non-business income**

**Box 18 – Foreign income tax paid on business income.** Use these amounts to calculate the foreign tax credit (line 409 of the income tax return or of Schedule E). If they pertain to split income, contact Revenu Québec.

**Box 19 – Donations and gifts**

**Box 20 – Other gifts.** Use these amounts to calculate the amount of donations and gifts entitling you to a tax credit on line 393 of the income tax return.

If the note "Box 19 – Increase in the limit of 75% of net income" (or "Case 19 : Hausse de la limite de 75 % du revenu net") appears on the RL-15 slip, followed by an amount, add the amount to the limit of your charitable donations.

**Box 21 – Investment tax credit**

**A – Depreciable property**

**B – Other property**

**Box 24 – Paid-up capital**

**A – Member corporation's share of debts**

**B – Member corporation's share of qualified property**

**C – Member corporation's share of total assets**

**Box 25 – R&D expenditures for salaries and wages paid in Québec.** Use this amount to complete form RD-1029.7-V, *Tax Crédit for salaries and wages (R&D)*, and enclose the form with your income tax return.

**Box 26 – At-risk amount**

**Box 27 – Limited partnership loss.** This loss may be carried forward to any subsequent year in which your at-risk amount in the partnership exceeds certain amounts. The loss may be deducted from your taxable income for the year in question, up to 100% of the excess amount.

**Box 28 – Canadian exploration expenses**

**Box 29 – Canadian development expenses**

**Note:** If, at the end of the year, the balance of cumulative expenses in box 28, 29, 32, 60, 61 or 62 is negative, this amount must be reported as a recovery of resource deductions on line 154 of the return.

\* If there is a note pertaining to this box on the RL-15 slip, indicating that this is split income, you must subtract this amount on line 295 of the return and calculate the corresponding special tax (line 443).

**Ministère du Revenu**

**Box 30 – Canadian oil and gas property expenses.** The amounts in boxes 28, 29 and 30 must be included in your cumulative Canadian exploration expenses, cumulative Canadian development expenses and cumulative Canadian oil and gas property expenses, respectively. However, you must subtract from these expenses the amount in box 32 and any corresponding amount of assistance (box 35).

You may claim this deduction on line 241 (code "0" or "1" in box 40) or line 250 of the income tax return. The deduction is limited to a percentage of your cumulative expenses at the end of the year: 100% of your Canadian exploration expenses; 30% of your Canadian development expenses; and 10% of your Canadian oil and gas property expenses.

**Box 31 – Expenses related to foreign resources.** If you were resident in Canada throughout the previous year, add this amount to your expenses related to foreign resources, accrued to the end of the partnership's fiscal period, after subtracting the amounts deducted for a previous fiscal period. You may claim a deduction of up to 100% of the accrued expenses on line 241 (code "0" or "1" in box 40) or line 250 of the income tax return.

**Box 32 – Québec exploration expenses.** This amount is included in your Canadian exploration expenses (box 28). You may deduct, on line 250 of the return, up to 100% of the amount in box 32, minus the corresponding amount of assistance (box 35).

**Box 32 – Québec exploration expenses**

**Box 33 – Québec surface mining or oil and gas exploration expenses.** A portion of these amounts (25% of the amount in box 32 and 25% of the amount in box 33), minus the corresponding amounts of assistance, must be included in your exploration base relating to Québec exploration expenses or in your exploration base relating to surface mining or oil and gas exploration expenses. You may deduct, on line 287 of the income tax return, up to 100% of the amount of the exploration bases at the end of the year.

**Box 34 – Exploration expenses incurred in northern Québec.** Only corporations are entitled to an additional deduction with respect to exploration expenses incurred in northern Québec.

**Box 35 – Amounts of assistance corresponding to the expenses reported in boxes 28 through 30, 32 and 33**

**Box 36 – Share of partnership income (or losses)**

**Box 37 – Number of units held by the partner**

**Box 38 – Business activity code**

22: Business	26: Commissions
23: Farming	136: Rental
24: Fishing	154: Other
25: Professional practice	

**Box 39 – Partnership code**

0: General partnership  
1: Limited partnership

**Box 40 – Partner code**

0: Specified member who is a limited partner  
1: Other specified member  
2: General partner

**Box 41 – Taxpayer code**

1: Individual  
3: Corporation  
4: Trust or partnership

**Box 42 – Percentage of business carried on in Québec by the partnership**

**Box 43 – Capital repayment.** Subtract this amount from the adjusted cost base (ACB) of your interest in the limited partnership.

**Box 44 – Dividend tax credit.** Enter this amount on line 415 of your income tax return.

**Box 45 – Eligible taxable capital gains amount on resource property.** Use this amount to complete form TP-726.20.2-V, *Capital Gains Deduction on Resource Property*.

**"Abri fiscal"**

This section contains information on the tax shelter. The first line is used to describe the tax shelter and to give its principal business activity code.

**Box 50 – Number of units acquired during the fiscal period**

**Box 51 – Cost per unit**

**Box 52 – Total cost of units**

**Box 53 – Limited-recourse amount**

**Box 54 – At-risk adjustment**

**Box 55 – Other indirect reductions.** The partnership must have already used these amounts to reduce your expenses with respect to the tax shelter.

If your interest in the partnership constitutes a tax shelter, and a loss or a deduction is indicated on the RL-15 slip, you must complete form TP-1079.6-V, *Statement of Losses, Deductions and Tax Credits Respecting a Tax Shelter*.

The identification number of the tax shelter (indicated in the upper-right hand corner of the RL-15 slip) must be entered on form TP-1079.6-V. This number does not confirm the investor's right to tax benefits from the tax shelter.

**"Actions accréditives"**

This section contains information on flow-through shares.

**Box 60 – Canadian exploration.**

**Box 61 – Canadian development expenses.**

Calculate the amount by which the amount in box 60 (Canadian exploration expenses) or box 61 (Canadian development expenses) exceeds your total Québec exploration expenses (box 62) and the corresponding amount of assistance (box 66). Then add the excess amount to your cumulative Canadian exploration expenses or your cumulative Canadian development expenses, as applicable.

You may claim this deduction on line 241 of the income tax return. The deduction is limited to a percentage of your cumulative expenses at the end of the year: 100% of your exploration expenses or 30% of your development expenses, as applicable.

**Box 62 – Québec exploration expenses.** This amount is included in your Canadian exploration expenses (box 60). You may deduct, on line 250 of the return, up to 100% of the amount in box 62, minus the corresponding amount of assistance (box 66).

**Box 62 – Québec exploration expenses**

**Boxes 62 and 63 – Québec surface mining and oil and gas exploration expenses**

A portion of these amounts (25% of the amount in box 62 and 25% of the amount in box 63), minus the corresponding amounts of assistance, must be included in your exploration base relating to Québec exploration expenses or in your exploration base relating to surface mining or oil and gas exploration expenses.

You may deduct, on line 287 of the income tax return, up to 100% of the amount of the exploration bases at the end of the year.

**Box 64 – Exploration expenses incurred in northern Québec.** Only corporations are entitled to an additional deduction with respect to exploration expenses incurred in northern Québec.

**Box 65 – Share and security issue expenses.** You may deduct this amount on line 297 of the income tax return.

**Box 66 – Amounts of assistance corresponding to the expenses reported in boxes 60 through 64**