

Montants attribués aux membres d'une société de personnes

No d'autorisation : FS-07-15-012

RL-15 (2007-10)

Code du relevé

0

600 000 041

Date de clôture de l'exercice financier : 2008/01/18

Numéro d'identification de l'abri fiscal, s'il y a lieu : QAF-06-01141

1- Revenu net (ou perte nette) d'entreprise, canadien et étranger -41 91	2- Revenu net (ou perte nette) d'entreprise de source étrangère	3- Revenu net (ou perte nette) de location, canadien et étranger	4- Revenu net (ou perte nette) de location de source étrangère	5- Amortissement	6A- Montant réel des dividendes déterminés
7- Intérêts et autres revenus de placement de source canadienne 0 05	8- Dividendes et intérêts de source étrangère	9- Ristourne de coopérative	10- Gains (ou pertes) en capital servant au calcul de la déduction -357 47	11- Provisions relatives aux immobilisations aliénées	6B- Montant réel des dividendes ordinaires
12- Gains (ou pertes) en cap. ne servant pas au calcul de la déduction	13- Perte à l'égard d'un placement dans une entreprise	14- Revenu brut (ou perte brute) de la société de personnes 188 00	15A- Frais financiers et frais d'intérêts	15B- Paiements compensatoires d'un mécanisme de transfert de dividendes	16- Impôt du Québec retenu à la source
17- Impôts étrangers payés sur les revenus non tirés d'une entreprise	18- Impôts étrangers payés sur les revenus d'entreprise	19- Dons de bienfaisance	20- Autres dons	21A- Crédit d'impôt à l'investissement – Biens amortissables	21B- Crédit d'impôt à l'investissement – Autres biens amortissables
24A- Capital versé – Part de la société membre dans les dettes	24B- Capital versé – Part de la société membre dans les biens admissibles	24C- Capital versé – Part de la société membre dans l'actif total	25- Dépenses de R-D ayant trait aux salaires versés au Québec	26- Fraction à risques 2,128 28	27- Perte comme membre à responsabilité limitée
28- Frais d'exploration au Canada	29- Frais de mise en valeur au Canada	30- Frais à l'égard de biens canadiens relatifs au pétrole et au gaz	31- Frais relatifs à des ressources étrangères	32- Frais d'exploration au Québec	33- Frais d'explor. minière de surface, pétrolière ou gazière au Québec
34- Montant donnant droit à la déduction relative aux ressources	35- Montants d'aide pour les frais inscrits aux cases 28 à 30, 32 et 33			36- Pourcentage de participation dans les revenus (ou les pertes) 0.025000 %	37- Nombre d'unités détenues par l'associé 1,000.0000
38- Code du genre d'activité	39- Code du genre de société de personnes 1	40- Code du genre d'associé 0	41- Code du genre de contribuable 3	42- Pourcentage des affaires faites au Québec par la société de personnes	43- Remboursement de capital

Abri fiscal

Description et code de la principale activité commerciale concernant l'abri fiscal :
Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire TP-1079.6 (voyez au verso). Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

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

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

Voyez l'explication des cases au verso.

Nom et adresse de l'associé

SAMPLE ONLY - DO NOT SUBMIT TO CRA

CAN

Raison sociale et adresse de la société de personnes

Creststreet 2006(II) Limited Partnership

70 University Avenue, Suite 1450
Toronto
ON
M5J 2M4
CAN

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

Numéro d'identification de la société de personnes

1212924101 SP 0001

Relevé 15

Montants attribués aux membres d'une société de personnes

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Code du relevé

0

600 000 041

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Abri fiscal

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66- Montants d'aide pour les frais inscrits aux cases 60 à 64					
60-	61-	62-	63-	64-	

Voyez l'explication des cases au verso.

Nom et adresse de l'associé

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Raison sociale et adresse de la société de personnes

Creststreet 2006(II) Limited Partnership
70 University Avenue, Suite 1450
Toronto
ON
M5J 2M4
CAN

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

Numéro d'identification de la société de personnes

1212924101 SP 0001

Relevé 15

RL-15 Slip Information

RL-15-T
2007-10

RL-15 slip: Amounts allocated to the members of a partnership

Explanation of boxes and instructions

Member that is a corporation or a trust

Use the information provided on the RL-15 slip to complete the *Déclaration de revenus des sociétés* (form CO-17) or the *Trust Income Tax Return* (form TP-646-V).

Member that is a partnership

Use the information provided on the RL-15 slip to draw up the partnership's financial statements.

Member that is an individual

Read the instructions below and carry 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). Carry this amount to the line corresponding to the code entered in box 38 (to line 22, 23, 24, 25 or 26 of Schedule L or to line 136 or 154 of the income tax return).

However,

if a note in the centre of 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 in the centre of 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 in the centre of 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). Carry this amount to line 136 of the income tax return, or to 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. Carry the amounts from box 6A and box 6B respectively to line 166 and line 167 of the income tax return. The taxable amount of dividends from taxable Canadian corporations and the dividend tax credit appear in the centre of the RL-15 slip, with a note referring to box 6A or 6B. Carry the taxable amount to line 128 of the income tax return* and carry the tax credit to line 415. If two notes refer respectively to box 6A and box 6B, you must carry the total taxable amount and the total tax credit to the return.

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

Box 8 – Foreign dividends and interest. Carry this amount to line 130 of the income tax return.*

Box 9 – Patronage dividends from a cooperative. Carry this amount to line 154 of the income tax return. If the note "Deduction for patronage dividends" (or "Déduction pour ristourne") appears in the centre of 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" appears in the centre of 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. Carry this amount to line 56 of Schedule G of the income tax return, after subtracting or adding the reserve entered in box 11.

Box 11 – Reserves respecting dispositions of capital property. Any amount indicated in the centre of 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 or notes in the centre of the RL-15 slip with respect to this box and carry the appropriate amount to line 22 or 47 of Schedule G, after subtracting or adding the reserve entered in box 11.

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

Box 14 – Gross income (or gross loss) of the partnership. Refer to the note or notes in the centre of the RL-15 slip with respect to this box and carry the appropriate amount to 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 carry the total amount to line 231 of the income tax return.

Box 16 – Québec income tax withheld at source. Carry this amount to 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 – Charitable donations

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 in the centre of 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 respecting salaries and wages paid in Québec. Use this amount to complete form RD-1029.7, *Crédit d'impôt relatif aux salaires - 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

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 10% 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 33 – Québec surface mining or oil and gas exploration expenses. A portion of these amounts (25% of the amount in box 32 and 50% 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 – Amount giving entitlement to the resource deduction. This amount represents your share of resource income that entitles you to a 25% resource deduction on line 250 of the income tax return. For further information, contact Revenu 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

Codes in box 38

22: Business 26: Commissions

23: Farming 136: Rental

24: Fishing 154: Other

25: Professional practice

Box 39 – Partnership code

Box 40 – Partner code

Codes in box 40

0: Specified member who is a limited partner

1: Other specified member

2: General partner

Box 41 – Taxpayer code

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.

"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 should 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 accreditives"

This section contains information on flow-through shares.

Boxes 60 and 61 – Canadian exploration expenses and 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).

Boxes 62 and 63 – Québec exploration expenses, Québec surface mining and oil and gas exploration expenses. A portion of these amounts (10.42% or 25% of the amount in box 62 and 20.83% or 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.

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

65 – Security issue expenses. You may deduct this amount on line 297 of the income tax return.

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

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 in the centre of the 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