

**STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND
RENOUNCED RESOURCE EXPENSES**

T5013A

Canada Revenue Agency / Agence du revenu du Canada

Identification	
01 Fiscal period end 2008/12 Y M	02 Partnership's filer identification number HA8319022
03 Tax shelter identification number TS070649	04 Is this a publicly traded partnership? 0
05 Type of slip 0	
06 Partnership code 1	07 Country code CAN
08 Member code 0	09 Number of partnership units held 1,000.0000
10 Partner's share (%) of partnership income (loss) 0.025000	
11 Recipient's identification number	
12 Complex sharing arrangements	
Partner's name and address Y SAMPLE ONLY - DO NOT SUBMIT TO CRA CAN	
Partnership's name and address Creststreet Kettles Hill Windpower LP Creststreet Kettles Hill Windpower General Partner Limit 1450-70 University Avenue Toronto ON M5J 2M4 CAN	

Renounced Canadian exploration and development expenses						
120 Renounced Canadian exploration expenses	121 Renounced Canadian development expenses	124 Assistance for Canadian exploration expenses	125 Assistance for Canadian development expenses	130 Portion subject to an interest-free period - CEE	128 Expenses qualifying for an ITC	129 Portion subject to an interest-free period - ITC
119 Adjusted at-risk amount	Box 141 BC	Box 143 SK	Box 144 MB	Box 145 ON	Box	Box
	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details

Tax shelter information						
150 Number of units acquired	151 Cost per unit	152 Total cost of units	153 Limited-recourse amounts	154 At-risk adjustment	155 Other indirect reductions	Box
						Amount / Details

Income Tax Act paragraph 237.1(5)(c) - "The identification number issued for this tax shelter shall be included in any income tax return filed by the investor. Issuance of the identification number is for administrative purposes only and does not in any way confirm the entitlement of an investor to claim any tax benefits associated with the tax shelter."

Limited partnership net income (loss)						
20 Limited partnership farming income (loss)	20-1 Agricultural income stabilization (CAIS)	21 Limited partnership fishing income (loss)	22 Limited partnership business income (loss)	22-1 Limited partner's at-risk amount	22-2 Limited partner's adjusted at-risk amount	23 Limited partnership rental income (loss)
			-429.75	598.56		
24 Limited partnership loss available for carryforward	25 Previous loss carryforward eligible in the current year	27 Return of capital	Box	Box	Box	Box
			Amount / Details	Amount / Details	Amount / Details	Amount / Details

Canadian and foreign net business income (loss)						
35 Business income (loss)	37 Professional income (loss)	41 Farming income (loss)	43 Fishing income (loss)	30 Other income	34 Partnership's total gross income	
					472,539.00	

Canadian and foreign investments and carrying charges						
26 Canadian and foreign net rental income (loss)	51 Actual amount of dividends (other than eligible dividends)	51-1 Taxable amount of dividends (other than eligible dividends)	51-2 Dividend tax credit for dividends other than eligible dividends	52 Actual amount of eligible dividends	52-1 Taxable amount of eligible dividends	52-2 Dividend tax credit for eligible dividends
50 Interest from Canadian sources	55 Foreign dividend and interest income	56 Business investment loss	59 Carrying charges	Box	Box	Box
118.13				Amount / Details	Amount / Details	Amount / Details

Other amounts and information						
70 Capital gains (losses)	71 Capital gains reserve	85 Capital cost allowance	Box	Box	Box	Box
6,197.70			Amount / Details	Amount / Details	Amount / Details	Amount / Details
Box	Box	Box	Box	Box	Box	Box
Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details

Privacy Act personal information bank number CRA/P-PU-005

**For Recipient - Attach to your income tax return 2
See recipient information**

**STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND
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Identification	
01 Fiscal period end 2008/12 Y M	02 Partnership's filer identification number HA8319022
03 Tax shelter identification number TS070649	04 Is this a publicly traded partnership? 0
05 Type of slip 0	
06 Partnership code 1	07 Country code CAN
08 Member code 0	09 Number of partnership units held 1,000.0000
10 Partner's share (%) of partnership income (loss) 0.025000	

Partner's name and address

Y SAMPLE ONLY - DO NOT SUBMIT TO CRA

11 Recipient's identification number

12 Complex sharing arrangements

Partnership's name and address
Creststreet Kettles Hill Windpower LP
Creststreet Kettles Hill Windpower General Partner Limit
1450-70 University Avenue
Toronto
ON
M5J 2M4
CAN

Renounced Canadian exploration and development expenses

120 Renounced Canadian exploration expenses	121 Renounced Canadian development expenses	124 Assistance for Canadian exploration expenses	125 Assistance for Canadian development expenses	130 Portion subject to an interest-free period - CEE	128 Expenses qualifying for an ITC	129 Portion subject to an interest-free period - ITC
119 Adjusted at-risk amount	Box 141 BC	Box 143 SK	Box 144 MB	Box 145 ON	Box	Box
	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details

Tax shelter information

150 Number of units acquired	151 Cost per unit	152 Total cost of units	153 Limited-recourse amounts	154 At-risk adjustment	155 Other indirect reductions	Box
						Amount / Details

Income Tax Act paragraph 237.1(5)(c) - "The identification number issued for this tax shelter shall be included in any income tax return filed by the investor. Issuance of the identification number is for administrative purposes only and does not in any way confirm the entitlement of an investor to claim any tax benefits associated with the tax shelter."

Limited partnership net income (loss)

20 Limited partnership farming income (loss)	20-1 Agricultural income stabilization (CAIS)	21 Limited partnership fishing income (loss)	22 Limited partnership business income (loss) -429.75	22-1 Limited partner's at-risk amount 598.56	22-2 Limited partner's adjusted at-risk amount	23 Limited partnership rental income (loss)
24 Limited partnership loss available for carryforward	25 Previous loss carryforward eligible in the current year	27 Return of capital	Box	Box	Box	Box
			Amount / Details	Amount / Details	Amount / Details	Amount / Details

Canadian and foreign net business income (loss)

35 Business income (loss)	37 Professional income (loss)	41 Farming income (loss)	43 Fishing income (loss)	30 Other income	34 Partnership's total gross income 472,539.00

Canadian and foreign investments and carrying charges

26 Canadian and foreign net rental income (loss)	51 Actual amount of dividends (other than eligible dividends)	51-1 Taxable amount of dividends (other than eligible dividends)	51-2 Dividend tax credit for dividends other than eligible dividends	52 Actual amount of eligible dividends	52-1 Taxable amount of eligible dividends	52-2 Dividend tax credit for eligible dividends
50 Interest from Canadian sources 118.13	55 Foreign dividend and interest income	56 Business investment loss	59 Carrying charges	Box	Box	Box
				Amount / Details	Amount / Details	Amount / Details

Other amounts and information

70 Capital gains (losses) 6,197.70	71 Capital gains reserve	85 Capital cost allowance	Box	Box	Box	Box
			Amount / Details	Amount / Details	Amount / Details	Amount / Details
Box	Box	Box	Box	Box	Box	Box
Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details	Amount / Details

Privacy Act / Loi sur l'accès à l'information: CRA/P-PU-005

**For Recipient - Keep this slip for your records 3
See recipient information**

STATEMENT OF PARTNERSHIP INCOME FOR TAX SHELTERS AND RENOUNCED RESOURCE EXPENSES

Partners that are corporations or trusts

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

Partners that are partnerships

A partnership that receives a T5013A slip, *Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses*, has to report the information on its financial statements for the fiscal period.

Partners who are individuals

Report the information on your T1 General Income Tax and Benefit Return, (T1 return). Keep one copy of this slip for your records and attach the other copy to your T1 return. You can get the T1 General Income Tax and Benefit Guide, (T1 guide), schedules, forms or other guides you need on our Web site at www.cra.gc.ca/formspubs, or by calling 1-800-959-2221.

Identification

Boxes 01 to 10 and 12: We use this information.

Box 11: Under the *Income Tax Act* (the *Act*), you have to give your social insurance number (SIN) on request to any person who prepares an information slip for you. If you do not have a SIN, you can apply for one at any Human Resources and Social Development office.

Renounced Canadian exploration and development expenses

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

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

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

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

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

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

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

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

141 to 145 The amounts in boxes 141 to 145 are Canadian exploration expenses (mining only) that qualify for a provincial tax credit for individuals. Your province may require you to be a resident at the end of the calendar year in that province where the expenses qualify for that credit.

141 (BC) – You need this information to calculate provincial tax credits.

143 (SK) – You need this information to calculate provincial tax credits.

144 (MB) – You need this information to calculate provincial tax credits.

145 (ON) – You need this information to calculate provincial tax credits.

Tax shelter information

Tax Shelter – Other provisions of the *Act* may apply to reduce any loss from the tax shelter that you can claim. For example, the at-risk amount provisions in subsection 96(2.2) of the *Act* may apply.

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

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

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

152 Total cost of units – The total cost is the number in box 150 multiplied by the amount in box 151.

153 Limited-recourse amounts – We use this information.

154 At-risk adjustment – We use this information.

155 Other indirect reductions – We use this information.

Limited partnership net income (loss)

20 Limited partnership farming income (loss) – Include this amount on line 141 of your T1 return. You could have a restricted farm loss.

20-1 Agricultural income stabilization (CAIS) – Include this amount on the CAIS program information and statement of farming activities that applies to you.

21 Limited partnership fishing income (loss) – Include this amount on line 143 of your T1 return.

22 Limited partnership business income (loss) – Enter this amount on line 122 of Schedule 4. You do not need to report the gross income amount in box 34.

22-1 Limited partner's at-risk amount – We use this information. If there is no amount in this box, we assume the amount is zero and you cannot claim any losses shown in boxes 20, 21, 22, 25, and 26.

22-2 Limited partner's adjusted at-risk amount – We use this information.

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

24 Limited partnership loss available for carryforward – This is the part of your current-year limited partnership loss that you cannot deduct on the current year's T1 return. You can only deduct it from the same partnership's income in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the *Act*. You can carry it forward indefinitely.

25 Previous loss carryforward eligible in the current year – This is the limited partnership loss from previous years that you can claim in the current year. Claim it on line 251 of your T1 return.

Instructions for recipient

Limited partnership net income (loss) (continued)

- 27** **Return of capital** – This is the capital (including drawings) returned to you from the limited partnership. Use this amount to reduce the ACB of your limited partnership interest.
- 34** **Partnership's total gross income** – This is the total gross income from all sources. We use this information.

Canadian and foreign net business income (loss)

Multiple jurisdictions – If the partnership allocated income from more than one province, the second part of the box number will show a two-letter province code. If the income is from a foreign country, the box number will show a three-letter country code.

- 30** **Other income** – Enter this amount on line 130 of your T1 return.
- 30-1** **Type of other income** – Enter this description in the "Specify" area for line 130 of your T1 return.
- 34** **Partnership's total gross income** – This is the total gross income from all sources. We use this information.
- 35** **Business income (loss)** – Enter this amount on line 9369 of Form T2124, *Statement of Business Activities*, for line 135, *Net business income*, on your T1 return. The gross amount is in box 162.
- 162** **Gross business income (loss)** – Enter this amount on line 162 of your T1 return.
- 35-1** **Foreign business income that is exempt from Canadian tax due to a tax convention or agreement** – This amount is included in box 35. Use this amount to calculate your foreign tax credit for the country named. For details, see lines 431 and 433 in your T1 guide.
- 37** **Professional income (loss)** – Enter this amount on line 9369 of Form T2032, *Statement of Professional Activities*, and report the income on line 137 of your T1 return. The gross amount is in box 164.
- 164** **Gross professional income (loss)** – Enter this amount on line 164 of your T1 return.
- 39** **Commission income (loss)** – Enter this amount on line 139 of your T1 return. The gross amount is in box 166.
- 166** **Gross commission income (loss)** – Enter this amount on line 166 of your T1 return.
- 41** **Farming income (loss)** – Include this amount on line d on page 2 of Form T2042, *Statement of Farming Activities*, or on the appropriate CAIS form. **You could have a restricted farm loss.**
- 168** **Gross farming income (loss)** – Enter this amount on line 168 of your T1 return.
- 43** **Fishing income (loss)** – Enter this amount on line 9369 of Form T2121, *Statement of Fishing Activities*.
- 170** **Gross fishing income (loss)** – Enter this amount on line 170 of your T1 return.
- 60** **Total business income (loss) from an active business carried on in Canada** – Report the information on a T2 *Corporation Income Tax Return*.
- 61** **Canadian manufacturing and processing profits under subsection 125.1(3)** – Report the information on a T2 *Corporation Income Tax Return*.

Canadian and foreign investments and carrying charges (continued)

- 26** **Canadian and foreign net rental income (loss)** – Enter this amount on line 9946 of Form T776, *Statement of Real Estate Rentals*, and report the income on line 126 of your T1 return.
- 26-1** **Foreign rental income that is exempt from Canadian tax due to a tax convention or agreement** – These amounts are included in box 26. Use these amounts to calculate your foreign tax credit for the country named. For details, see lines 431 and 433 in your T1 guide.
- 50** **Interest from Canadian sources** – Enter this amount on line 121 of Schedule 4.
- 51** **Actual amount of dividends (other than eligible dividends)** – This is the actual amount of dividends (other than eligible dividends) paid by corporations resident in Canada. The taxable amount of these dividends and the federal dividend tax credit appear in boxes 51-1 and 51-2 respectively.
- 51-1** **Taxable amount of dividends (other than eligible dividends)** – This is the taxable amount of dividends (other than eligible dividends) for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Enter this amount on line 180 of Schedule 4.
- 51-2** **Dividend tax credit for dividends other than eligible dividends** – Include this amount on line 425 of Schedule 1.
- 52** **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 52-1 and 52-2 respectively.
- 52-1** **Taxable amount of eligible dividends** – This is the taxable amount of eligible dividends for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Enter this amount on line 120 of Schedule 4.
- 52-2** **Dividend tax credit for eligible dividends** – Include this amount on line 425 of Schedule 1.
- 55** **Foreign dividend and interest income** – Enter this amount on line 121 of Schedule 4.
- 55-1** **Foreign investment income that is exempt from Canadian tax due to a tax convention or agreement** – This amount is included in box 55. Use the amount to calculate your foreign tax credit for the country named. For details, see lines 431 and 433 in your T1 guide.
- 56** **Business investment loss** – This amount is your gross business investment loss for line 228 of your T1 return. Use the amount to calculate your allowable business investment loss deduction for line 217, using "Chart 6 – *How to claim an allowable business investment loss*," in your T4037, *Capital Gains* guide. Provide us with the following information when you use the box 56 amount to calculate your allowable business investment loss deduction.
- 56-1** **Name of the Small Business Corporation**
- 56-2** **Number and class of shares, or type of debt the Small Business Corporation disposed of**
- 56-3** **Insolvency, bankruptcy, or wind-up date**
- 56-4** **Date the partnership bought the shares or acquired the debt**
- 56-5** **Proceeds of disposition**
- 56-6** **Adjusted cost base of the shares or debt**
- 56-7** **Outlays and expenses on the disposition**

Instructions for recipient

Canadian and foreign investments and carrying charges (continued)

- 57** **Dividend rental arrangement compensation payments** – Enter this amount on line 221 of Schedule 4.
- 58** **Other investment income** – Report this amount in Area II (line 121) of Schedule 4.
- 58-1** **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*.
- 59** **Carrying charges** – This amount is your share of the carrying charges for earning all investment income. Enter it on line 221 of Schedule 4.

Other amounts and information

- 70** **Capital gains (losses)** – Enter this amount on line 174 of Schedule 3.
- Footnotes for Box 70** Amounts in boxes 70-1 to 70-17 are included in box 70.
- 70-1** **Last year's capital gains reserve allocated in the previous year and included in current year income** – Use this information to complete Form T2017, *Summary of Reserves on Dispositions of Capital Property*.
- 70-2** **Qualified small business corporation shares (QSBCS) capital gains amount eligible for the \$500,000 capital gains exemption** – Use this information to complete Form T657, Part 1, and Part 4 "Line 107 of Schedule 3," to calculate your capital gains deduction.
- 70-3** **QFP or qualified fishing property capital gains amount eligible for the \$500,000 capital gains exemption** – Use this information to complete Form T657, Part 1, and Part 3 "Line 110 of Schedule 3," to calculate your capital gains deduction.
- 70-4** **Capital gains (losses) from QFP or qualified fishing property mortgage foreclosures and conditional sales repossessions eligible for the capital gains deduction** – Use this information to complete Form T657, Part 1, and Part 3 "Line 124 of Schedule 3," to calculate your capital gains deduction.
- 70-5** **Foreign capital gains (losses)** – 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. For details, see lines 431 and 433 in your T1 guide.
- 70-6** **Foreign capital gains exempt from Canadian tax due to a tax convention or agreement** – Use this information to calculate the foreign tax credits on foreign business and non-business income.
- 70-7** **Capital gains from gifts of mutual fund units and other shares the partnership donated to a qualified donee** – We use this information.
- 70-8** **Capital gains from gifts of mutual fund units and other shares – Eligible amount** – We use this information.
- 70-9** **Capital gains from gifts of mutual fund units and other shares – Advantage** – We use this information.
- 70-10** **Capital gains from gifts of bonds, debentures, promissory notes, and other properties the partnership donated to a qualified donee** – We use this information.
- 70-11** **Capital gains from gifts of bonds, debentures, promissory notes, and other properties – Eligible amount** – We use this information.
- 70-12** **Capital gains from gifts of bonds, debentures, promissory notes, and other properties – Advantage** – We use this information.
- 70-13** **Capital gains from gifts of ecologically sensitive land the partnership donated to a qualified donee** – We use this information.
- 70-14** **Capital gains from gifts of ecologically sensitive land – Eligible amount** – We use this information.
- 70-15** **Capital gains from gifts of ecologically sensitive land – Advantage** – We use this information.

Other amounts and information (continued)

- 70-16** **Capital gains (losses) from a subsection 14(1.01) or proposed subsection 14(1.02) election** – We use this information.
- 70-17** **Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property that is QFP or qualified fishing property** – Use this information to complete Form T657, Part 1 to calculate your capital gains deduction.
- 70-18** **Capital gains inclusion adjustment** – Report this amount on line 193 of Schedule 3.
- 71** **Capital gains reserves** – Use this amount to complete Form T2017, *Summary of Reserves on Dispositions of Capital Property*. For details, see our guide called T4037, *Capital Gains*.
- Footnotes for Box 71** Amounts in boxes 71-1 to 71-8 are included in box 71.
- 71-1** **Capital gains reserve from qualified farm property and qualified fishing property transferred to your child** – Use this information to complete Part 1, Section A of Form T2017.
- 71-2** **Capital gains reserve from qualified small business corporation shares transferred to your child** – Use this information to complete Part 1, Section B of Form T2017.
- 71-3** **Capital gains reserve from family farm property other than QFP, or family fishing property other than qualified fishing property, transferred to your child, or shares of capital stock of a small business corporation other than QFP, qualified fishing property, and QSBCS transferred to your child** – Use this information to complete Part 1, Section C of Form T2017.
- 71-4** **Capital gains reserve from other property** – Use this information to complete Part 1, Section D of Form T2017.
- 71-5** **Capital gains reserve from capital property disposed of before November 13, 1981** – Use this information to complete Part 2 of Form T2017.
- 71-6** **Capital gains reserve from non-qualifying securities the partnership donated to a qualified donee** – Use this information to complete Part 1, Section D of Form T2017.
- 71-7** **Capital gains reserve from gifts of non-qualifying securities – Eligible amount** – Use this information to complete Part 1, Section D of Form T2017.
- 71-8** **Capital gains reserve from gifts of non-qualifying securities – Advantage** – We use this information.
- 80** **Income tax deducted** – Enter this amount on line 437 of your T1 return.
- 81** **Foreign tax paid on non-business income** – Use this amount to calculate your foreign tax credits on your foreign non-business income on Form T2209. For details, see lines 431 and 433 in your T1 guide.
- 82** **Foreign tax paid on business income** – Use this amount to calculate your foreign tax credits on your foreign business income on Form T2209. For details, see lines 431 and 433 in your T1 guide.
- 85** **Capital cost allowance** – This is your share of capital cost allowance that the partnership used to arrive at the net income (loss) in boxes 30, 35, 37, 39, 41, and 43. Do not deduct this amount again. Use this amount to calculate your adjusted taxable income for Form T691, *Alternative Minimum Tax*.
- 85-1** **Capital cost allowance class for rental or leasing property** – This is the property class for the capital cost allowance (CCA) in box 85 that the partnership used to arrive at the Canadian and foreign net rental income (loss) in box 26. If you also own other rental property as a proprietor, combine your share of partnership rental income (loss) with the total of your own rental income (loss) after expenses, but before CCA. You may then claim CCA on your own rental buildings only to the extent of the combined rental income, if any. Calculate your CCA in Area A of Form T776, *Statement of Real Estate Rentals*.

Instructions for recipient

Other amounts and information (continued)

- 90 to 93 and 96 to 98** Use Form T1229, *Statement of Exploration and Development Expenses and Depletion Allowance*.
If your CCOGPE pool has a negative balance, use that amount to reduce your CCDE pool. If your CCEE or CCDE pools have a negative balance, report the negative amount as income on line 130 of your T1 return.
If you need more information, call us at **1-800-959-5525**.
- 90 Canadian exploration expenses (CEE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCEE pool.
The maximum you can deduct is 100% of the CCEE pool balance.
- 91 Canadian development expenses (CDE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian development expense (CCDE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCDE pool.
The maximum you can deduct is 30% of the CCDE pool balance.
- 92 Canadian oil and gas property expenses (COGPE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCOGPE pool.
The maximum you can deduct is 10% of the CCOGPE pool balance.
- 93 Foreign exploration and development expenses (FEDE)** – Add the amount in Area III for your cumulative foreign exploration and development expense pool.
- 94 Recapture of earned depletion** – This is your share of the recapture of earned depletion that the partnership used to arrive at the net income (loss) in boxes 30, 35, 37, 41, and 43. We use this amount. Do not add it to income again.
- 95 Amount eligible for a resource allowance deduction** – This amount is your share of the resource profits that the partnership used to calculate the net income (loss) in box 35. Do not add this amount to income again.
You may be able to claim a portion of this amount as a resource allowance deduction on line 224 of your T1 return. If you need more information, call us at **1-800-959-5525**.
- 96 Assistance for Canadian exploration expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCEE pool.
The maximum you can deduct is 100% of the CCEE pool balance.
- 97 Assistance for Canadian development expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian development expense (CCDE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCDE pool.
The maximum you can deduct is 30% of the CCDE pool balance.
- 98 Assistance for Canadian oil and gas property expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCOGPE pool.
The maximum you can deduct is 10% of the CCOGPE pool balance.
- 103 Eligible amount of charitable donations and government gifts** – Enter this amount on line 1 of Schedule 9.
- 103-1 Value of the gift** – We use this information.
- 103-2 Name of the gift's recipient** – We use this information.
- 103-3 Date the recipient received the gift** – We use this information.
- 103-4 Description of the gifted property** – We use this information.
- 103-5 Donor's name that the recipient recorded on the receipt** – We use this information.

Other amounts and information (continued)

- 104 Eligible amount of cultural and ecological gifts** – Enter this amount on line 342 of Schedule 9. For details, see your T1 guide.
- 104-1 Value of the gift** – We use this information.
- 104-2 Name of the gift's recipient** – We use this information.
- 104-3 Date the recipient received the gift** – We use this information.
- 104-4 Description of the gifted property** – We use this information.
- 104-5 Donor's name that the recipient recorded on the receipt** – We use this information.
- 105 Eligible amount of federal political contributions** – Enter this amount on line 409 of Schedule 1. You have to provide the following information to us when you use the amount in box 105 to claim a federal political contribution tax credit.
- 105-1 Name of the registered party, or of the provincial or territorial division of the registered party** – We use this information.
- 105-2 Name of the registered constituency association** – We use this information.
- 105-3 Name of the candidate** – We use this information.
- 105-4 Date the recipient received the contribution** – We use this information.
- 105-5 Donor's name that the recipient recorded on the receipt** – We use this information.
- 106 Eligible amount of provincial and territorial political contributions** – Enter the political contributions on the appropriate provincial or territorial form.
- 106-1 Name of the provincial or territorial registered party** – We use this information.
- 106-2 Name of the registered constituency association** – We use this information.
- 106-3 Name of the candidate** – We use this information.
- 106-4 Date the recipient received the contribution** – We use this information.
- 106-5 Donor's name that the recipient recorded on the receipt** – We use this information.
- 107 Investment tax credit** – Complete Form T2038(IND), *Investment Tax Credit (Individuals)*, and attach it to your T1 return. You need the following information to complete Form T2038(IND) when you use the amount in box 107 to claim an investment tax credit.
- 107-1 Investment tax credit transferred under subsection 127(8.3)** – This is the investment tax credit for the fiscal period that the partnership transferred to you under subsection 127(8.3).
Note: If you are **not** a limited partner, you can choose to renounce the investment tax credit (ITC) for the fiscal period that the partnership transferred to you under subsection 127(8.3). If you make this choice, complete Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.
- 108 Excess ITC recapture** – Include the excess ITC recapture on the corresponding line in the section for Recapture of ITC on SR&ED expenditures in Part A of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on Form T2SCH31, *Investment Tax Credit – Corporations*, whichever applies.