

Complete this information return using the instructions in our guide T4068, *Guide for the T5013 Partnership Information Return*, and its supplemental guide T4068-1, *2010 Supplement to the 2006 T4068 – Guide for the T5013 Partnership Information Return*.

Technology Centre <b>Ottawa</b> Centre de technologie	TSO code <b>93</b> Code du BSF	Do not use this area <b>1616</b>
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- Full disclosure is required pertaining to all documents relating to this information return. All the information requested in this form and in the documents supporting your information return is "prescribed information."

If this is an <b>amended</b> T5013 Summary, tick (✓) here. <input type="checkbox"/>	Attach a note to explain any changes you made. <input type="checkbox"/>	If this is an <b>additional</b> T5013 Summary, tick (✓) here. <input type="checkbox"/>
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**Information return for fiscal period:**

From       To        
Year Month Day Year Month Day

Partnership's Account Number   
 Tax shelter identification number **T S**

Have you filed a T5013 Partnership Information Return before?  1 No  2 Yes  
 If yes, for what year:

**Do not use this area**

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**Section A – Identification**

Partnership's name (please print)   
 Care of   
 Head office address   
 City  Province or territory  Postal code   
 Country  State  U.S. zip code

**Address on last T5013 Summary, if different from above.**

City  Province or territory  Postal code   
 Country  State  U.S. zip code

**Is this a limited partnership?** No  1 Yes  2  
 If yes, give the principal general partner's full name and address.  
 Name   
 Address   
 City  Province or territory  Postal code   
 Country  State  U.S. zip code

**Location of books and records**

Address   
 City  Province or territory  Postal code   
 Country  State  U.S. zip code

**Section B – General information**

01 Total number of T5013 information slips attached:   
 Total number of T5013A information slips attached:

02 Type of partners:  
 Individuals, other than a trust   
 Trusts   
 Corporations   
 Partnerships

03 Type of end members: (for the definition, see the guide)  
 Individuals, other than a trust   
 Trusts   
 Corporations

04 Partnership's principal business activity:  
 Enter the best description for the principal operation of the partnership's principal business activity,  
  
 and provide the NAICS code:

05 Is this the partnership's final information return? No  1 Yes  2

06 Was the partnership inactive throughout this fiscal period? No  1 Yes  2

07 Language of correspondence English  1 French  2

**Name and social insurance number of partner designated under subsection 165(1.15) of the Income Tax Act**

First name  Last name  Social insurance number

**Person to contact for more information**

First name  Last name  Area code  Telephone number



**Section C – T5013A slip totals (continued)**

**Renounced Canadian exploration and development expenses**

Renounced Canadian exploration expenses	120		Portion subject to an interest-free period – ITC	129	
Renounced Canadian development expenses	121		Expenses qualifying for BC tax credit	141	
Assistance for Canadian exploration expenses	124		Expenses qualifying for SK tax credit	143	
Assistance for Canadian development expenses	125		Expenses qualifying for MB tax credit	144	
Portion subject to an interest-free period – CEE	130		Expenses qualifying for ON tax credit	145	
Expenses qualifying for an ITC	128				

**Tax shelter information**

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

**Section D – Miscellaneous information**

Is this a publicly traded partnership? 01 No  1  Yes  2  Also see new question 28 below.

Does the partnership have operations in more than one jurisdiction? 02 No  1  Yes  2  If yes, provide the codes for those jurisdictions. See our guide T4068, *Guide for the T5013 Partnership Information Return*, for the list of codes. Appendix A has the codes for Canadian provinces and territories, and Appendix B has the codes for countries.

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Is this partnership a member of another partnership? 03 No  1  Yes  2  If yes, give the following information about the other partnership.  
Give the name, complete address, and account number of the other partnership.

Name	04	Partnership's Account Number																		
		05																		
Address	06																			
City	07	Province or territory	08		Postal code	09														

If the partnership reports rental income, is the rental property the principal residence of any of the partners? 10 No  1  Yes  2  If yes, provide that partner's name(s).  
11

Did you pay someone to prepare this T5013 Partnership Information Return? 12 No  1  Yes  2  If yes, attach a completed T5013 SCH 141 to this information return.

Did the partnership donate any cultural or ecological gifts? 13 No  1  Yes  2  If yes, attach a completed T5013 SCH 2 and the original certificate to this information return.

Did the partnership allocate renounced resource expenses to its members? 14 No  1  Yes  2  If yes, attach completed Form T5013 SCH 52, and Form(s) T101 to the front of this information return. If you are filing late, attach your cheque for the late-filing penalty.

Did the partnership have any scientific research and experimental development expenditures? 15 No  1  Yes  2  If yes, attach a completed Form T661 to the front of this information return.

Did the partnership earn any investment tax credits (ITCs) during the fiscal period? 16 No  1  Yes  2  If yes, enter the total ITCs earned, and attach a completed schedule showing your calculations. 17

Did the partnership incur any exploration and development expenditures during the fiscal period? 18 No  1  Yes  2  If yes, enter the total expenditures and attach a completed T5013 SCH 12. 19

Did the partnership allocate any income tax deductions withheld at source in box 80 of the T5013 or T5013A slip? 20 No  1  Yes  2  If yes, enter the total amount, and attach a copy of the slips for tax deductions withheld at source (e.g., T4A). 21

Did the partnership make any elections under the Income Tax Act during the fiscal period? 22 No  1  Yes  2  If yes, attach a copy of the election(s).

Are any members of this partnership non-residents of Canada? 23 No  1  Yes  2  If yes, attach a completed T5013 SCH 19 to this information return.

• file an NR4 information return for tax deductions withheld at source for the fiscal period; and 24 No  1  Yes  2  If yes, provide the non-resident account number. 25

• issue NR4 information slips to the non-resident partners? 26 No  1  Yes  2

During the fiscal period, did your partnership own or hold a beneficial interest in specified foreign property with a total cost amount of more than \$100,000? 27 No  1  Yes  2  If yes, attach completed Form T1135, *Foreign Income Verification Statement* to this information return.

Did the partnership use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? 28 No  1  Yes  2  See page 4 in the supplementary guide T4068-1, *2010 Supplement to the 2006 T4068 – Guide for the T5013 Partnership Information Return*.

## Section E – Supporting documents and attachments checklist

Tick (✓) all the applicable boxes for the forms, schedules, and documents that you have to complete and attach to this summary form.

### Documents you have to file:

T5013 slips .....   
 T5013 SCH 1 .....   
 T5013 SCH 50 .....   
 T5013 SCH 100 ...   
 T5013 SCH 125 ...   
 T5013 SCH 141 ...

### Documents you may have to file, if they apply:

T5013A slips .....   
 T5013 SCH 2 .....   
 T5013 SCH 6 .....   
 T5013 SCH 8 .....   
 T5013 SCH 10 .....   
 T5013 SCH 12 .....   
 T5013 SCH 19 .....   
 T5013 SCH 25 .....

Notes to the financial statements and the auditor or accountant's report . . .   
 Form T5013 SCH 52 – Attach to the **FRONT** of this information return . . .   
 and  
 Form(s) T101 – Attach to the **FRONT** of this information return . . . .   
 and  
 Your cheque attached to the **FRONT** of this information return, if you are filing the return late and a penalty applies. (Calculate the penalty on Form T5013 SCH 52) .....  Payment enclosed (make your cheque payable to the Receiver General).  
 Penalty amount from line 110 of Form T5013 SCH 52, 110

Original certificate for donated cultural or ecological gifts .....   
 ITC calculation schedule .....   
 Information slips supporting tax deductions at source .....   
 Copy of elections under the *Income Tax Act* .....   
 Form T1135 .....   
 Form T661 – Attach to the **FRONT** of this information return .....

### Distributing the forms:

- Send the original T5013 Summary along with the original of all T5013 and T5013A information slips, other schedules, and required documents no later than the due date to:
 

Data Assessment and Evaluation Programs Division  
 Ottawa Technology Centre  
 Canada Revenue Agency  
 875 Heron Road  
 Ottawa ON K1A 1A2
- Send two copies of the T5013 and T5013A information slips to the partner no later than the date you have to file the T5013 *Partnership Information Return*.

## Section F – Certification

Full disclosure is required pertaining to all documents relating to this information return.  
 All the information requested in this form and in the documents supporting your information return is "prescribed information."

I, , certify that the information in this return and in any documents attached is, to the best of my knowledge, correct and complete, and fully discloses the partnership's income.  
 Authorized partner's name (please print)

Date  Authorized partner's signature  Position or office

**PARTNERSHIP'S NET INCOME (LOSS)  
FOR INCOME TAX PURPOSES**

Partnership's name	Partnership's Account Number	Fiscal period end Year      Month      Day	Amended <input type="checkbox"/>
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- Use this schedule to reconcile the difference between the partnership's net income (loss) reported on the financial statements and its net income (loss) for tax purposes, and attach it to the T5013 Summary.
- Report amounts in accordance with whichever applies for your partnership: International Financial Reporting Standards (IFRS) or Generally Accepted Accounting Principles (GAAP).
- The partnership will need to prepare a worksheet to separate the sources for reporting the amounts in the appropriate boxes on the partner's T5013 and T5013A information slips.
- For more information, see our guide T4068, *Guide for the T5013 Partnership Information Return*, and its supplement, the T4068-1, *2010 Supplement to the 2006 T4068 – Guide for the T5013 Partnership Information Return*.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.
- **Full disclosure is required pertaining to all documents relating to this information return. All the information requested in this form and in the documents supporting your information return is "prescribed information".**

**Reconciliation – Net income (loss) for income tax purposes**

Partnership's net income (loss) after extraordinary items from the partnership's financial statements ..... A

<b>Add:</b> Provision for Part IX.1 SIFT taxes .....	<b>101</b>			
Amortization/depreciation of tangible assets .....	<b>104</b>			
Amortization of natural resource assets .....	<b>105</b>			
Amortization of intangible assets .....	<b>106</b>			
Recapture of capital cost allowance from Schedule 8 .....	<b>107</b>			
Income recapture inclusion on sale of eligible capital property from Schedule 10 .....	<b>108</b>			
Income or loss for tax purposes – joint ventures or partnerships .....	<b>109</b>			
Loss in equity of subsidiaries and affiliates .....	<b>110</b>			
Loss on disposal of assets per financial statements .....	<b>111</b>			
Charitable donations and gifts to Canada, a province, or a territory, and gifts of certified cultural property and ecologically sensitive land (from Schedule 2) .....	<b>112</b>			
Federal political contributions, and provincial or territorial political contributions (from Schedule 2) .....	<b>114</b>			
Current year's holdbacks .....	<b>115</b>			
Deferred and prepaid expenses .....	<b>116</b>			
Depreciation in inventory – end of year .....	<b>117</b>			
Scientific research and experimental development expenditures deducted per financial statements .....	<b>118</b>			
Capitalized interest and property taxes on vacant land .....	<b>119</b>			
Non-deductible club dues and fees .....	<b>120</b>			
Non-deductible food, beverages and entertainment expenses .....	<b>121</b>			
Non-deductible automobile expenses .....	<b>122</b>			
Non-deductible life insurance premiums .....	<b>123</b>			
Soft costs on construction and renovation of buildings .....	<b>124</b>			
Reserves from financial statements – balance at the end of the year .....	<b>126</b>			
Non-deductible company pension plans .....	<b>127</b>			

**Other additions:**

<b>636</b> .....	<b>136</b>			
<b>637</b> .....	<b>137</b>			
<b>638</b> .....	<b>138</b>			
<b>639</b> .....	<b>139</b>			
<b>640</b> .....	<b>140</b>			
Amount from line K on page 2 .....	<b>199</b>			
<b>Total (Add lines 101 to 199)</b>	<b>500</b>		▶ +	B

**Deduct:** Amount from line L on page 3 ..... – C

**Net income (loss) for income tax purposes – (A plus B minus C)** ..... = D

**Deduct:** Net income (loss) for general partners ..... – E

**Net income (loss) for income tax purposes for limited and non-active partners – (D minus E)** ..... = F

<b>Add:</b> Salary or wages paid to partners deducted on financial statements	150		
Cost of products available for sale that were consumed	151		
Personal expenses of the partners paid by the partnership	152		
Residual income inclusion on sale of eligible capital property from Schedule 10	153		
Dividend rental arrangement compensation payment deductions	154		
Renounced exploration, development and resource property expenses deducted per financial statements (from Schedule 52)	155		
Certain fines and penalties	156		
Carrying charges	159		
<b>Total (Add lines 150 to 159. Enter this amount on line I.)</b>			I

<b>Add:</b> Accounts payable and accruals for cash basis – closing	201		
Accounts receivable and prepaid for cash basis – opening	202		
Accrual inventory – opening	203		
Accrued dividends – prior year	204		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
All crown charges, royalties, rentals, etc.	207		
Debt issue expense	208		
Deemed dividend income	209		
Deemed interest on loans to non-residents	210		
Deemed interest received	211		
Development expenses claimed in current year	212		
Dividend stop-loss adjustment	213		
Dividends credited to the investment account	214		
Exploration expenses claimed in current year	215		
Financing fees deducted in books	216		
Foreign accrual property income	217		
Foreign affiliate property income	218		
Foreign exchange included in retained earnings	219		
Gain on settlement of debt – income inclusion under 80(13)	220		
Interest paid on income debentures	221		
Limited partnership losses	222		
Loss from international banking centres	223		
Mandatory inventory adjustment – included in current year	224		
Mining royalties (provincial mining taxes)	225		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Optional value of inventory – included in current year	229		
Other expenses from financial statements	230		
Recapture of SR&ED expenditures – Form T661	231		
Resource amounts deducted	232		
Sales tax assessments	234		
Write-down of capital property	236		
Amounts received in respect of qualifying environmental trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Contractors' completion method adjustment: revenue net of costs on contracts under 2 years – previous year	238		
Taxable/Non-deductible other comprehensive income items	239		

**Other additions:**

690		290	
691		291	
692		292	
693		293	
694		294	
<b>Total (Add lines 201 to 294. Enter this amount on line J.)</b>			J

**Total (Add lines I and J. Enter the amount from line K on line 199 on page 1.)** = K

**Deduct:**

Accounts payable and accruals for cash basis – opening	300		
Accounts receivable and prepaid for cash basis – closing	301		
Accrual inventory – closing	302		
Accrued dividends – current year	303		
Bad debt	304		
Book income of joint venture or partnership	305		
Equity in income from subsidiaries or affiliates	306		
Exempt income under section 81	307		
Income from international banking centres	308		
Mandatory inventory adjustment – included in prior year	309		
Contributions to a qualifying environmental trust	310		
Non-Canadian advertising expenses – broadcasting	311		
Non-Canadian advertising expenses – printed materials	312		
Optional value of inventory – included in prior year	313		
Other income from financial statements	314		
Payments made for allocations in proportion to borrowing and bonus interest payment	315		
Contractors' completion method adjustment: revenue net of costs on contracts under 2 years – current year	316		
Non-taxable/Deductible other comprehensive income items	347		

**Other deductions:**

790		390	
791		391	
792		392	
793		393	
794		394	

**Total (Add lines 300 to 394)** 499                      ▶                     

**Other deductions:**

Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403		
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405		
Foreign non-business tax deduction under subsection 20(12)	407		
Prior year's holdbacks	408		
Deferred and prepaid expenses	409		
Depreciation in inventory – end of prior year	410		
Scientific research expenses claimed in year from Form T661	411		
Reserves from financial statements – balance at the beginning of the year	414		
Patronage dividends	416		
Contributions to deferred income plans	417		

**Total (Add lines 401 to 417)** 510                      ▶                     

**Total (Add lines 499 and 510. Enter this amount on line C on page 1.)**                      L







## Commonly used field codes for partnerships

The following list contains some commonly used GIFI balance sheet field codes for partnerships. You are not limited to using just these codes. Please refer to the RC4088, *Guide to the General Index of Financial Information (GIFI) for Corporations*, for a complete list of the GIFI codes. You must report **bolded** field codes.

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
<b>Current assets</b>		<b>Current liabilities</b>	
Cash and deposits	1000	Bank overdraft	2600
Cash	1001	Trade payables	2621
Accounts receivable	1060	Wages payable	2624
Trade accounts receivable	1062	Bonuses payable	2626
Taxes receivable	1066	Taxes payable	2680
Inventories	1120	Current portion of long-term liability	2920
Short-term investments	1180	Total current liabilities	3139
Canadian term deposits	1181		
Prepaid expenses	1484	<b>Current Advances/Loans/Notes between the partnership and the partners</b>	
Total current assets	1599	Due to limited partners	2781
		Due to members that are partnerships	2782
<b>Current Advances/Loans/Notes between the partners and the partnership</b>		Due to general partners	2783
Due from limited partners	1301	Due to specified members who are not limited partners	2784
Due from members that are partnerships	1302	<b>Due to member(s)/general partner(s)</b>	<b>2780</b>
Due from general partners	1303		
Due from specified members who are not limited partners	1304	<b>Long-term liabilities</b>	
<b>Due from member(s)/general partner(s)</b>	<b>1300</b>	Long-term debt	3140
		Deferred income taxes	3240
<b>Capital assets</b>		Due to related parties	3300
Land	1600	<b>Total liabilities</b>	<b>3499</b>
Buildings	1680		
Accumulated amortization of buildings	1681	<b>Long-term Advances/Loans/Notes between the partnership and the partners</b>	
Motor vehicles	1742	Due to limited partners	3261
Accumulated amortization of motor vehicles	1743	Due to members that are partnerships	3262
Computer equipment/software	1774	Due to general partners	3263
Accumulated amortization of computer equipment/software	1775	Due to specified members who are not limited partners	3264
Furniture and fixtures	1787	<b>Due to member(s)/general partner(s)</b>	<b>3260</b>
Accumulated amortization of furniture and fixtures	1788		
Leasehold improvements	1918	<b>Member equity</b>	
Accumulated amortization of leasehold improvements	1919	General partners' capital (cost of partnership interest)	3500
Total tangible capital assets	2008	Limited partners' capital (cost of partnership interest)	3520
Total accumulated amortization of tangible capital assets	2009	Contributions during the year	3540
Goodwill	2012	Accumulated other comprehensive income	3580
Accumulated amortization of goodwill	2013	<b>Retained earnings/deficit – end</b>	<b>3600</b>
		<b>Total partners' capital</b>	<b>3620</b>
<b>Long-term assets</b>		Total liabilities and partners' capital	3640
Due from/investment in related parties	2240		
Long-term investments	2300	<b>Retained earnings</b>	
Long-term loans	2360	Retained earnings/deficit – start	3660
<b>Total assets</b>	<b>2599</b>	Net income/loss	3680
		Capital contributed	3690
<b>Long-term Advances/Loans/Notes between the partners and the partnership</b>		Drawings	3700
Due from limited partners	2181	Other items affecting retained earnings	3740
Due from members that are partnerships	2182	<b>Retained earnings/deficit – end</b>	<b>3849</b>
Due from general partners	2183		
Due from specified members who are not limited partners	2184		
<b>Due from member(s)/general partner(s)</b>	<b>2180</b>		





## Commonly used field codes

The following list contains some commonly used GIFI income statement field codes. You are not limited to using just these codes. For a complete listing of the GIFI codes, see Appendix A in our income tax guide RC4088, *Guide to the General Index of Financial Information (GIFI) for Corporations*. You have to report the information for the **bolded** field codes.

<b>Non-farming revenue and expenses</b>					
<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
<b>Non-farming revenue</b>		<b>Non-farming expenses – Cost of sales</b>		<b>Non-farming expenses – Operating expenses (continued)</b>	
Trade sales of goods and services	8000	Opening inventory	8300	Business taxes	8762
Total sales of goods and services	8089	Purchases/cost of materials	8320	Office expenses	8810
Investment revenue	8090	Direct wages	8340	Professional fees	8860
Interest from foreign sources	8091	Trades and sub-contracts	8360	Accounting fees	8862
Interest from Canadian bonds and debentures	8092	Other direct costs	8450	Management and administration fees	8871
Interest from Canadian mortgage loans	8093	Freight in and duty	8457	Real estate rental	8911
Interest from other Canadian sources	8094	Closing inventory	8500	Equipment rental	8914
Dividend income	8095	Cost of sales	8518	Repairs and maintenance	8960
Dividends from Canadian sources	8096	Gross profit/loss	8519	Repairs and maintenance - buildings	8961
Dividends from foreign sources	8097	<b>Non-farming expenses – Operating expenses</b>		Salaries and wages	9060
Commission revenue	8120	Advertising and promotion	8520	Management salaries	9065
Rental revenue	8140	Advertising	8521	Supplies	9130
Real estate rental revenue	8141	Meals and entertainment	8523	Property taxes	9180
Realized gains/losses on disposal of assets	8210	Amortization of intangible assets	8570	Travel expenses	9200
Realized gains/losses on sale of investments	8211	Bad debt expense	8590	Utilities	9220
Other revenue	8230	Employee benefits	8620	Telephone and communications	9225
Income/loss of subsidiaries/affiliates	8232	Amortization of tangible assets	8670	Other expenses	9270
<b>Total revenue</b>	<b>8299</b>	Insurance	8690	Vehicle expenses	9281
		Interest and bank charges	8710	General and administrative expenses	9284
		Interest on long-term debt	8714	Total operating expenses	9367
		Bank charges	8715	<b>Total expenses</b>	<b>9368</b>
				Net non-farming income	9369
<b>Farming revenue and expenses</b>					
<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
<b>Farming revenue</b>		<b>Farming expenses</b>		<b>Farming expenses (continued)</b>	
Grains and oilseeds	9370	Fertilizers and lime	9662	Property taxes	9810
Wheat	9371	Seeds and plants	9664	Rent – land and buildings	9811
Barley	9373	Feed, supplements, straw and bedding	9711	Salaries and wages	9814
Corn	9375	Livestock purchases	9712	Motor vehicle expenses	9819
Other crop revenues	9420	Veterinary fees, medicine and breeding fees	9713	Telephone	9824
Fruit	9421	Machinery fuel	9764	Net inventory adjustment	9870
Vegetables	9423	General farm expenses	9790	<b>Total farm expenses</b>	<b>9898</b>
Cattle	9471	Amortization of tangible assets	9791	Net farm income	9899
Poultry	9473	Advertising, marketing costs and promotion	9792		
Milk and cream (excluding dairy subsidies)	9476	Building repairs and maintenance	9795		
Program payment revenues	9540	Custom or contract work	9798		
NISA payments (for limited partnerships only)	9543	Electricity	9799		
Other farm revenues/losses	9600	Other insurance premiums	9804		
Rental income	9606	Interest and bank charges	9805		
Interest income	9607	Professional fees	9809		
<b>Total farm revenue</b>	<b>9659</b>				
<b>Extraordinary items</b>					
<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Net income/loss before extraordinary items – all operations	9970	Extraordinary item(s)	9975	<b>Net income/loss after extraordinary items/total comprehensive income</b>	<b>9999</b>
		Unrealized gains/losses	9980		
<b>Other comprehensive income</b>					
<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Revaluation surplus	7000	Equity instruments gains/losses	7006	Miscellaneous other comprehensive income	7020
Defined benefits gains/losses	7002	Cash flow hedge effective portion gains/losses	7008	Total other comprehensive income	9998
Foreign operation translation gains/losses	7004	Income Tax relating to components of other comprehensive income	7010		

**PARTNERSHIP'S FINANCIAL STATEMENT NOTES CHECKLIST**  
**LISTE DE CONTRÔLE DES NOTES AFFÉRENTES AUX ÉTATS FINANCIERS DE LA SOCIÉTÉ DE PERSONNES**

Partnership's name – Raison sociale de la société de personnes	Partnership's Account Number Numéro de compte de la société de personnes	Fiscal period end – Exercice se terminant le	Amended Modifié																																																		
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- Complete this schedule from the perspective of the person (accountant) who prepared or reported on the **financial statements**.
- For more information, see our guides RC4088, *Guide to the General Index of Financial Information (GIFI) for Corporations*, and T4068, *Guide for the T5013 Partnership Information Return*.
- Full disclosure is required pertaining to all documents relating to this information return. All the information requested in this form and in the documents supporting your information return is "prescribed information."
- Attach a copy of this schedule, along with any "Notes to the financial statements," and the auditor or accountant's report, to the T5013 Summary.
- La personne (comptable) ayant préparé les **états financiers** ou établi un rapport doit être celle qui répond aux questions sur cette annexe.
- Pour en savoir plus, consultez le guide RC4088, *Guide de l'Index général des renseignements financiers (IGRF) pour les sociétés* et le guide T4068, *Guide pour la déclaration de renseignements des sociétés de personnes T5013*.
- Une divulgation complète est requise pour tous les documents se rapportant à cette déclaration de renseignements. Tous les renseignements demandés sur ce formulaire et sur les documents appuyant votre déclaration de renseignements sont des « renseignements prescrits ».
- Joignez une copie de cette annexe, avec les « Notes qui se rapportent aux états financiers » s'il y a lieu, et le rapport comptable ou du vérificateur au T5013 *Sommaire*.

**Section A – Accountant information – Renseignements sur le comptable**

Does the accountant have a professional designation?  
 Le comptable a-t-il un titre professionnel? ..... **095** Yes  1  No  2

Is the accountant connected\* with the partnership?  
 Le comptable est-il rattaché\* à la société de personnes? ..... **097** Yes  1  No  2

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

\* Une personne est rattachée à une société de personnes lorsqu'elle est l'une des suivantes : (i) un associé de la société de personnes qui possède plus de 10 % des unités; (ii) un employé de la société de personnes; (iii) une personne ayant un lien de dépendance avec la société de personnes.

**Note**  
 If the accountant does not have a professional designation or is connected with the partnership, you do not have to complete sections B and C of this schedule. However, in this case you **have** to complete section D.

**Remarque**  
 Si le comptable n'a aucun titre professionnel ou est rattaché à la société, vous n'avez pas à remplir les sections B et C de cette annexe. Cependant, dans un tel cas vous **devez** remplir la section D.

**Section B – Type of involvement – Genre de participation**

Choose the option that represents the accountant's highest level of involvement:  
 Choisissez l'énoncé qui représente le plus haut degré de participation du comptable :

Completed an auditor's report – Prépare un rapport de vérificateur ..... **198**  1  If you selected "1" or "2," complete section C.  
 Completed a review engagement report – Prépare un rapport de mission d'examen .....  2  Si vous avez choisi « 1 » ou « 2 », remplissez la section C.  
 Conducted a compilation engagement – Prépare les états financiers .....  3

**Section C – Reservations – Réserves**

If you selected option "1" or "2" under **Type of involvement** above, answer the following question.  
 Si vous avez choisi « 1 » ou « 2 » au **Genre de participation** ci-dessus, répondez à la question suivante.

Has the accountant expressed a reservation? – Le comptable a-t-il formulé des réserves? ..... **099** Yes  1  No  2

**Section D – Other information – Autres renseignements**

Were notes to the financial statements prepared?  
 Des notes afférentes aux états financiers ont-elles été préparées? ..... **101** Yes  1  No  2   
 If Yes, complete lines 102 to 107 below. – Si vous avez répondu *Oui*, répondez aux lignes 102 à 107 ci-dessous.

Are any amounts included that are not cost? – Avez-vous inscrit des montants à un coût autre que le coût d'acquisition? . . . . **102** Yes  1  No  2

Has there been a change in accounting policies since the last return?  
 Avez-vous changé de pratiques comptables depuis la dernière déclaration? ..... **103** Yes  1  No  2

Do the notes mention subsequent events?  
 Un événement postérieur à la clôture de l'exercice est-il indiqué dans les notes? ..... **104** Yes  1  No  2

Do the notes mention re-evaluation of asset information?  
 Est-il fait mention d'une réévaluation d'éléments d'actif dans les notes? ..... **105** Yes  1  No  2

Do the notes mention contingent liability information?  
 Y a-t-il des renseignements sur des éléments de passif éventuel dans les notes? ..... **106** Yes  1  No  2

Do the notes mention information regarding commitments?  
 Y a-t-il des renseignements sur les engagements de la société dans les notes? ..... **107** Yes  1  No  2

Does the partnership have investments in joint venture(s) or partnership(s)?  
 La société de personnes a-t-elle des placements dans des sociétés en participation ou des sociétés de personnes? ..... **108** Yes  1  No  2   
 If Yes, complete line 109 below. – Si vous avez répondu *Oui*, répondez à la ligne 109 ci-dessous.

Are you filing joint venture(s) or partnership(s) financial statements?  
 Produisez-vous les états financiers de la (des) société(s) en participation ou de la (des) société(s) de personnes? ..... **109** Yes  1  No  2