



Partnership name	Partnership account number	Fiscal period end	<input type="checkbox"/> Original
		Year Month Day	<input type="checkbox"/> Amended

- Fill out this schedule from the perspective of the person (referred to in this schedule as the "accountant") who prepared or reported on the financial statements.
- All the information requested in this form and in the documents supporting your information return is "prescribed information".
- For more information, see Guide T4068, *Guide for the Partnership Information Return (T5013 forms)*, and Guide RC4088, *General Index of Financial Information (GIFI)*.
- Attach the original copy of this completed schedule, along with any "Notes to the financial statements" and the auditor's or accountant's report, to Form T5013 FIN, *Partnership Financial Return*.

Part 1 – Information on the accountant who prepared or reported on the financial statements

Does the accountant have a professional designation? **095** 1 Yes 2 No

Is the accountant connected with the partnership? * **097** 1 Yes 2 No

Note: If the accountant does not have a professional designation or is connected with the partnership, you do not have to complete parts 2 and 3 below.

* 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.

Part 2 – Type of involvement with the financial statements

Choose the option that represents the accountant's highest level of involvement: **198**

Completed an auditor's report 1

Completed a review engagement report 2

Conducted a compilation engagement 3

Part 3 – Reservations

If you selected option 1 or option 2 in part 2 above, answer the following question:

Has the accountant expressed a reservation? **099** 1 Yes 2 No

Part 4 – Other information (continued on page 2)

If you have a professional designation and are not the accountant associated with the financial statements in part 1 above, choose one of the following options (tick 1 or 2):

Prepared the information return (financial statements prepared by client) **110** 1

Prepared the information return and the financial information contained therein (financial statements have not been prepared) 2

Were notes to the financial statements prepared? **101** 1 Yes 2 No

If yes, answer the following four questions:

Are subsequent events mentioned in the notes? **104** 1 Yes 2 No

Is re-evaluation of asset information mentioned in the notes? **105** 1 Yes 2 No

Is contingent liability information mentioned in the notes? **106** 1 Yes 2 No

Is information regarding commitments mentioned in the notes? **107** 1 Yes 2 No

Does the partnership have investments in joint ventures? If yes, complete question 109 below **108** 1 Yes 2 No

Are you filing joint venture(s) financial statements? **109** 1 Yes 2 No

Partnership account number	Fiscal period end		
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Part 4 – Other information (continued)

Impairment and fair value changes

In any of the following assets, was an amount recognized in net income or other comprehensive income as a result of an impairment loss in the fiscal period, a reversal of an impairment loss recognized in a previous fiscal period, or a change in fair value during the fiscal period? **200** 1 Yes 2 No

If yes , enter the amount recognized:	In net income Increase (decrease)	In other comprehensive income Increase (decrease)
Property, plant and equipment	210 _____	211 _____
Intangible assets	215 _____	216 _____
Investment property	220 _____	
Biological assets	225 _____	
Financial instruments	230 _____	231 _____
Other	235 _____	236 _____

Financial instruments

Did the partnership derecognize any financial instrument(s) during the fiscal period (other than trade receivables)? **250** 1 Yes 2 No

Did the partnership apply hedge accounting during the fiscal period? **255** 1 Yes 2 No

Did the partnership discontinue hedge accounting during the fiscal period? **260** 1 Yes 2 No

Adjustments to opening partners' capital

Was an amount included in the opening balance of partners' capital, in order to correct an error, to recognize a change in accounting policy, or to adopt a new accounting standard in the current fiscal period? **265** 1 Yes 2 No

If **yes**, you have to maintain a separate reconciliation.

See the privacy notice on your return.