



Net Income (Loss) for Income Tax Purposes

**T5013
Schedule 1**

Partnership name	Partnership account number	Fiscal period end Year Month Day	<input type="checkbox"/> Original <input type="checkbox"/> Amended
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- Fill out this schedule to reconcile the partnership's net income (loss) reported on the financial statements and its net income (loss) for income tax purposes.
- All the information requested in this form and in the documents supporting your information return is "prescribed information".
- Fill out this schedule using the instructions in Guide T4068, *Guide for the Partnership Information Return (T5013 forms)*.
- Fill out a worksheet to identify the source of all the amounts reported on the T5013 information slips.
- Attach the original copy of this completed schedule to Form T5013 FIN, *Partnership Financial Return*.

Is this a NIL schedule?	999	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
(If yes , do not use zeroes (000 00), dashes (-), nil, or N/A on the lines.)				
Amount calculated on line 9999 from Schedule 125 or Schedule 140				500
Add:				
Provision for Part IX.1 specified investment flow through (SIFT) taxes	101	_____		
Amortization/depreciation of tangible assets	104	_____		
Amortization of natural resource assets	105	_____		
Amortization of intangible assets	106	_____		
Recapture of capital cost allowance from Schedule 8	107	_____		
Income recapture inclusion on sale of eligible capital property from Schedule 10 ..	108	_____		
Income or loss for tax purposes from partnerships	109	_____		
Loss in equity of affiliates	110	_____		
Loss on disposal of assets per financial statements	111	_____		
Charitable donations and gifts from Schedule 2	112	_____		
Political contributions from Schedule 2	114	_____		
Current fiscal period's holdbacks	115	_____		
Deferred and prepaid expenses	116	_____		
Depreciation in inventory – end of fiscal period	117	_____		
Scientific research and experimental development (SR&ED) expenditures deducted per financial statements	118	_____		
Capitalized interest and property taxes on vacant land	119	_____		
Non-deductible club dues and fees	120	_____		
Non-deductible meals and entertainment expenses	121	_____		
Non-deductible automobile expenses	122	_____		
Non-deductible life insurance premiums	123	_____		
Non-deductible company pension plans	124	_____		
Reserves from financial statements – balance at the end of the fiscal period	126	_____		
Soft costs on construction and renovation of buildings	127	_____		
Salaries and 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	_____		
Amount from line 508 on page 2 of this schedule	199	_____		
Total (Add lines 101 to 199. Enter this amount on line 501)		501	+	_____
Deduct: Amount from line 511 on page 3 of this schedule		502	–	_____
Net income (loss) for income tax purposes – (line 500 plus line 501 minus line 502)		503	=	_____
Deduct: Net income (loss) for general partners		504	–	_____
Net income (loss) for income tax purposes for limited and non-active partners (line 503 minus line 504)		505	=	_____

Partnership account number	Fiscal period end
	Year Month Day
	_ _ _ _ _ _

Add:

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 fiscal period	204	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
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 fiscal period	212	
Dividend stop-loss adjustment	213	
Dividends credited to the investment account	214	
Exploration expenses claimed in current fiscal period	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 subsection 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 fiscal period	224	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Optional value of inventory – included in current fiscal period	229	
Other expenses from financial statements	230	
Recapture of SR&ED expenditures from 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 fiscal period	238	
Taxable/Non-deductible other comprehensive income items	239	

Total (Add lines 201 to 239. Enter this amount on line 506) **506** +

Other additions:

600		290	
601		291	
602		292	
603		293	
604		294	

Total (Add lines 290 to 294. Enter this amount on line 507) **507** +

Total (Add lines 506 and 507) **508** =

Enter the amount from line 508 on line 199 on page 1 of this schedule.

Partnership account number	Fiscal period end		
	Year	Month	Day

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 fiscal period	303	_____
Bad debt	304	_____
Book income of joint venture or partnership	305	_____
Equity in income from affiliates	306	_____
Exempt income under section 81	307	_____
Income from international banking centres	308	_____
Mandatory inventory adjustment – included in prior fiscal period	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 fiscal period	313	_____
Other income from financial statements	314	_____
Payments made for allocations in proportion to borrowing and bonus interest payments	315	_____
Contractors' completion method adjustment: revenue net of costs on contracts under 2 years – current fiscal period	316	_____
Non-taxable/Deductible other comprehensive income items	317	_____

Other less common deductions:

700 _____	390 _____
701 _____	391 _____
702 _____	392 _____
703 _____	393 _____
704 _____	394 _____

Total (Add lines 300 to 394. Enter this amount on line 509) **509** + _____

Other deductions:

Gain on disposal of assets per financial statements	401	_____
Non-taxable dividends 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 fiscal period's holdbacks	408	_____
Deferred and prepaid expenses	409	_____
Depreciation in inventory – end of prior fiscal period	410	_____
SR&ED expenditures claimed in the fiscal period from Form T661 (line 460)	411	_____
Reserves from financial statements – balance at the beginning of the fiscal period	414	_____
Patronage dividends	416	_____
Contributions to deferred income plans	417	_____

Total (Add lines 401 to 417. Enter this amount on line 510) **510** + _____

Total (Add lines 509 and 510) **511** = _____
 Enter this amount on line 502 on page 1 of this schedule.