



Financial Statement Notes Checklist

T5013
Schedule 141

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 from the perspective of the person (referred to in this schedule as the "accountant") who prepared or reported on the financial statements
- 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** Yes No
- Is the accountant connected with the partnership? * **097** Yes 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** Yes No

Part 4 – Other Information

- 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: **110**
- Prepared the information return (financial statements prepared by client) 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** Yes No
- If **yes**, answer the following four questions:
- Are subsequent events mentioned in the notes? **104** Yes No
- Is re-evaluation of asset information mentioned in the notes? **105** Yes No
- Is contingent liability information mentioned in the notes? **106** Yes No
- Is information regarding commitments mentioned in the notes? **107** Yes No
- Does the partnership have investments in joint ventures? If **yes**, complete question 109 below **108** Yes No
- Are you filing joint venture(s) financial statements? **109** Yes No

Partnership account number	Fiscal period-end		
	Year	Month	Day

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** Yes No

If **yes**, enter the amount recognized:

In net income Increase (decrease)

Property, plant, and equipment **210** _____

Intangible assets **215** _____

Investment property **220** _____

Biological assets **225** _____

Financial instruments **230** _____

Other **235** _____

In other comprehensive income Increase (decrease)

Property, plant, and equipment **211** _____

Intangible assets **216** _____

Financial instruments **231** _____

Other **236** _____

Financial instruments

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

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

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

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

See the privacy notice on your return.