



## Summary Information for Partnerships that Allocated Renounced Resource Expenses to their Members

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 if, during the fiscal period, the partnership allocated renounced resource expenses to its members.
- 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)*.
- If you do not have enough space to list all the information, use an additional Schedule 52.
- Attach the original copy of this completed schedule to Form T5013 FIN, *Partnership Financial Return*. **A penalty can be applied if Schedule 52 is filed late.**

### Part 1 – Renounced Canadian exploration expenses and Canadian development expenses

#### Summary of renounced resource expenses allocated to the members of the partnership and the portion of the reduction subject to an interest-free period

100 Identification number*	102 Effective date of renunciation** (YYYY/MM/DD)	104 Canadian exploration expenses (CEE)	106 Canadian development expenses (CDE)	108 Portion of any reduction subject to an interest-free period – CEE
1				
2				
3				
<b>Total expenses allocated to the members:</b> (Enter each partner's share of the amount from lines 120, 121, and 130 in each of the corresponding boxes 190, 191, and 196 of the T5013 slips.)		<b>120</b>	<b>121</b>	<b>130</b>

#### Summary of assistance allocated or to be allocated

200 Identification number*	202 Effective date of renunciation** (YYYY/MM/DD)	204 Canadian exploration expenses (CEE)	206 Canadian development expenses (CDE)
1			
2			
3			
<b>Total assistance allocated or to be allocated:</b> (Enter each partner's share of the amount from lines 124 and 125 in each of the corresponding boxes 192 and 193 of the T5013 slips.)		<b>124</b>	<b>125</b>

#### Summary of expenses qualifying for an Investment Tax Credit (ITC) allocated to the members of the partnership

300 Identification number*	302 Effective date of renunciation** (YYYY/MM/DD)	304 Expenses qualifying for an ITC (mining exploration only)	306 Portion subject to an interest-free period
1			
2			
3			
<b>Total qualifying expenses allocated to the members:</b> (Enter each partner's share of the amount from lines 128 and 129 in each of the corresponding boxes 194 and 195 of the T5013 slips.)		<b>128</b>	<b>129</b>

#### Summary of expenses qualifying for a provincial tax credit

400 Identification number*	402 British Columbia	404 Saskatchewan	406 Manitoba	408 Ontario	
1					
2					
3					
<b>Total qualifying expenses:</b>		<b>141</b>	<b>143</b>	<b>144</b>	<b>145</b>

(Enter each partner's share of the amount from lines 141, 143, 144, and 145 in each of the corresponding boxes 197, 198, 199, and 200 of the T5013 slips.)

\* See instructions on page 2

\*\* See instructions on page 2

Partnership account number	Fiscal period end		
	Year	Month	Day

Protected B when completed

**Part 2 – Calculating the penalty under subsections 66(12.74) and 66(12.75) for filing this summary and the related T5013 slips late**

		Lines 120 and 121	Lines 124 and 125
<b>Minimum penalty:</b>	A	\$100	\$100
<b>Total of lines 120 and 121</b> \$ _____ × 0.25% .....	B	▶	
<b>Total of lines 124 and 125</b> \$ _____ × 0.25% .....			▶
<b>Maximum penalty:</b>	C	\$15,000	\$15,000
<b>Penalty:</b> For each column, enter the middle amount of A, B, and C, or, if two of the amounts are equal, enter that amount.	D	111	222

**Total penalty amount:** Enter the total of amounts in lines 111 and 222 ..... **307** \_\_\_\_\_

(Enter the penalty amount from line 307 on line 307 of Form T5013 FIN, *Partnership Financial Return*.)

\* Enter the Identification number of the issuing corporation indicated on Form T101, *Statement of Resource Expenses*; or, if the expenses flowed through from another partnership, enter that partnership's account number (RZ program identifier) as indicated on the T5013 slip, *Statement of Partnership Income*, your partnership received from that partnership.

\*\* Enter the effective date of renunciation indicated on Form T101, *Statement of Resource Expenses*; or, if the expenses flowed through from another partnership, enter that partnership's fiscal period end as indicated on the T5013 slip, Form T5013, *Statement of Partnership Income*, your partnership received from that partnership.