

Part IX.I Income Tax Calculation – SIFT Partnership

T5013-1

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

- Fill out this form to calculate:
 - the amount of Part IX.I tax payable, and the allocation to the applicable jurisdictions
 - the balance due or the overpayment
 - the deemed dividend to be allocated to the partners for the tax year
- For instructions on how to fill out this form, go to canada.ca/complete-form-t5013-1.
- Attach the original copy of this completed form to Form T5013 FIN, Partnership Financial Return. If you are filing your partnership return electronically, go to canada.ca/where-to-send-your-t5013-partnership-information-return to know where to send this form.

Part 1 – Amount of Part IX.I tax payable – SIFT Partnerships

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|--|------------------------|
| Section A – Federal tax payable | |
| Taxable non-portfolio earnings for the year (as reported on line 305 of the T5013 FIN) | 100 _____ A |
| Net corporate income tax rate (expressed as a decimal fraction) | _____ x _____ B |
| Federal tax payable (Multiply the amount A by the decimal fraction B) | 150 = _____ C |

| Section B – Provincial tax payable | (1) Taxable non-portfolio earnings for the tax year earned in the province | (2) Taxable non-portfolio earnings for the tax year (from line A) | (3) General corporate income tax rate in the province * | (4) Provincial SIFT tax rate * divide column (1) by column (2), multiply that result by column (3) | (5) Provincial tax payable multiply column (2) by column (4) |
|---|---|--|--|--|---|
| Newfoundland and Labrador | 210 | | | | 250 |
| Newfoundland and Labrador-offshore | 211 | | | | 251 |
| Prince Edward Island | 212 | | | | 252 |
| Nova Scotia | 213 | | | | 253 |
| Nova Scotia-offshore | 214 | | | | 254 |
| New Brunswick | 215 | | | | 255 |
| Quebec | 216 | | | | 256 |
| Ontario | 217 | | | | 257 |
| Manitoba | 218 | | | | 258 |
| Saskatchewan | 219 | | | | 259 |
| Alberta | 220 | | | | 260 |
| British Columbia | 221 | | | | 261 |
| Yukon | 222 | | | | 262 |
| Northwest Territories | 223 | | | | 263 |
| Nunavut | 224 | | | | 264 |
| Other | 225 | | | | 265 |
| Total (Add the calculated decimal fraction of each line) = | | | | | _____ D |

* Enter the tax rate as a decimal fraction.

Part 2 – Balance due or overpayment

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| Total of SIFT tax payable: line A \$ _____ × (line B plus line D) _____ | 300 _____ E |
| <small>(Carry the amount from line E to line 306 of page 3 of the T5013 FIN) Enter the amount from line E in box 169 of the T5013 slips.</small> | |
| Tax instalments paid | 305 _____ F |
| Balance due or overpayment | 310 = _____ G |
| <small>(Amount E minus amount F: if the result is positive, you have a balance due; if the result is negative, you have an overpayment)</small> | |

Part 3 – Deemed dividend of a SIFT partnership

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|--|----------------------|
| Taxable non-portfolio earnings for the tax year (from line A) | _____ H |
| SIFT tax payable (from line E) | _____ J |
| Quebec SIFT tax payable | 400 + _____ K |
| Total (Add amounts J and K) | _____ L |
| Deemed amount of eligible dividend (amount H minus amount L) | 410 = _____ M |
| <small>Include each partner's share of the amount from line M in box 132 of the T5013 slips.</small> | |

See the privacy notice on your return.