



STATEMENT OF PARTNERSHIP INCOME –  
INSTRUCTIONS FOR RECIPIENT

T5013-INST

Instructions for recipient

**Partners that are corporations or trusts**

Report the information on a T2 *Corporation Income Tax Return* or a T3 *Trust Income Tax and Information Return*, whichever applies.

**Partners that are partnerships**

A partnership that receives a T5013 slip, *Statement of Partnership Income*, has to report the information on its financial statements for the fiscal period.

**Partners who are individuals**

Report the information on your T1 *General Income Tax and Benefit Return*, (T1 return). Keep one copy of this slip for your records and attach the other copy to your T1 return. You can get the T1 *General Income Tax and Benefit Guide*, (T1 guide), schedules, forms and other tax guides at [www.cra.gc.ca/formspubs](http://www.cra.gc.ca/formspubs), or by calling 1-800-959-2221.

**Identification**

**Boxes 01 to 10 and 12:** We use this information.

**Box 11:** Under the *Income Tax Act* (the Act), you have to give your social insurance number (SIN) on request to any person who prepares an information slip for you. If you do not have a SIN, you can apply for one at any Service Canada Centre. For more information, visit the Service Canada Web site at [www.servicecanada.gc.ca](http://www.servicecanada.gc.ca).

**Limited partnership net income (loss)**

**Tax Shelter** – If the limited partnership is a tax shelter, you should receive a T5013A slip.

**20** **Limited partnership farming income (loss)** – Include this amount on line 141 of your T1 return. **You could have a restricted farm loss.**

**20-1** **Agricultural income stabilization** – Include this amount on the AgriStability and AgriInvest program information and statement of farming activities that applies to you.

**21** **Limited partnership fishing income (loss)** – Include this amount on line 143 of your T1 return.

**22** **Limited partnership business income (loss)** – Enter this amount in Area III of Schedule 4 (line 122). You do not need to report the gross income amount indicated in box 34.

**22-1** **Limited partner's at-risk amount** – We use this information. If there is no amount in this box, we assume the amount is zero and you cannot claim any losses shown in boxes 20, 21, 22, 25, and 26.

**22-2** **Limited partner's adjusted at-risk amount** – We use this information.

**23** **Limited partnership rental income (loss)** – Enter this amount on line 9946 of Form T776, *Statement of Real Estate Rentals*, and report the income on line 126 of your T1 return.

**24** **Limited partnership loss available for carryforward** – This is the part of your current-year limited partnership loss that you **cannot** deduct on the current year's T1 return. You can only deduct it from the **same** partnership's income in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry it forward indefinitely.

**25** **Previous loss carryforward eligible in the current year** – This is the limited partnership loss from previous years that you can claim in the current year. Claim it on line 251 of your T1 return.

**27** **Return of capital** – This is the capital (including drawings) returned to you from the limited partnership. Use this amount to reduce the ACB of your limited partnership interest.

**Canadian and foreign net business income (loss)**

**Tax Shelter** – If the partnership is a tax shelter, you should receive a T5013A slip.

**Multiple jurisdictions** – If the partnership allocated income from more than one province or territory, the second part of the box number will show a two-letter province or territory code. If the income is from a foreign country, the box number will show a three-letter country code.

**30** **Other income** – Enter this amount on line 130 of your T1 return.

**30-1** **Type of other income** – Enter this description in the "Specify" area for line 130 of your T1 return.

**34** **Partnership's total gross income** – This is the total gross income from all sources. We use this information.

**35** **Business income (loss)** – Enter this amount on line **M** on page 2 of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 135 of your T1 return. The gross amount is in box 162.

**162** **Gross business income (loss)** – Enter this amount on line 162 of your T1 return.

**35-1** **Foreign business income that is exempt from Canadian tax due to a tax convention or agreement** – This amount is included in box 35. Use this amount to calculate your foreign tax credit for the country named. See Line 405 in your T1 guide and forms T2209 and T2036.

**37** **Professional income (loss)** – Enter this amount on line **M** on page 2 of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 137 of your T1 return. The gross amount is in box 164.

**164** **Gross professional income (loss)** – Enter this amount on line 164 of your T1 return.

**39** **Commission income (loss)** – Enter this amount on line **M** on page 2 of Form T2125, *Statement of Business or Professional Activities*, and report the income on line 139 of your T1 return. The gross amount is in box 166.

**166** **Gross commission income (loss)** – Enter this amount on line 166 of your T1 return.

**41** **Farming income (loss)** – Enter this amount on line **d** on page 2 of Form T2042, *Statement of Farming Activities*, or on the appropriate AgriStability and AgriInvest form. **You could have a restricted farm loss.**

**168** **Gross farming income (loss)** – Enter this amount on line 168 of your T1 return.

**43** **Fishing income (loss)** – Enter this amount on line **c** on page 1 of Form T2121, *Statement of Fishing Activities*.

**170** **Gross fishing income (loss)** – Enter this amount on line 170 of your T1 return.

**60** **Total business income (loss) from an active business carried on in Canada** – Report the information on a T2 *Corporation Income Tax Return*.

**61** **Canadian manufacturing and processing profits under subsection 125.1(3)** – Report the information on a T2 *Corporation Income Tax Return*.

## Canadian and foreign investments and carrying charges

**Tax Shelter** – If the partnership is a tax shelter, you should receive a T5013A slip.

- 26** **Canadian and foreign net rental income (loss)** – Enter this amount on line **e** on page 1 of Form T776, *Statement of Real Estate Rentals*, and report the income on line 126 of your T1 return.
- 26-1** **Foreign net rental income (loss)** – These amounts are included in box 26. Use these amounts to calculate your foreign tax credit for the country named. See Line 405 in your T1 guide and forms T2209 and T2036.
- 26-2** **Foreign rental income that is exempt from Canadian tax due to a tax convention or agreement** – These amounts are included in box 26 or in box 23, whichever applies to your partner code. Use these amounts to calculate your foreign tax credit for the country named. See Line 405 in your T1 guide and forms T2209 and T2036.
- 160** **Gross Canadian and foreign rental income** – Enter this amount on line 160 of your T1 return.
- 50** **Interest from Canadian sources** – Enter this amount on line 121 of Schedule 4.
- 51** **Actual amount of dividends (other than eligible dividends)** – This is the actual amount of dividends (other than eligible dividends) paid by corporations resident in Canada. The taxable amount of these dividends and the federal dividend tax credit appear in boxes 51-1 and 51-2 respectively.
- 51-1** **Taxable amount of dividends (other than eligible dividends)** – This is the taxable amount of dividends (other than eligible dividends) for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Enter this amount on line 180 of Schedule 4.
- 51-2** **Dividend tax credit for dividends other than eligible dividends** – Include this amount on line 425 of Schedule 1.
- 52** **Actual amount of eligible dividends** – This is the actual amount of eligible dividends paid by corporations resident in Canada. The taxable amount of eligible dividends and the federal dividend tax credit appear in boxes 52-1 and 52-2 respectively.
- 52-1** **Taxable amount of eligible dividends** – This is the taxable amount of eligible dividends for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Enter this amount on line 120 of Schedule 4.
- 52-2** **Dividend tax credit for eligible dividends** – Include this amount on line 425 of Schedule 1.
- 55** **Foreign dividend and interest income** – Enter this amount on line 121 of Schedule 4.
- 55-1** **Foreign investment income that is exempt from Canadian tax due to a tax convention or agreement** – This amount is included in box 55. Use the amount to calculate your foreign tax credit for the country named. See Line 405 in your T1 guide and forms T2209 and T2036.
- 56** **Business investment loss** – This amount is your gross business investment loss for line 228 of your T1 return. Use the amount to calculate your allowable business investment loss deduction for line 217, using "Chart 6 – How to claim an allowable business investment loss" in your T4037, *Capital Gains* guide.  
Provide us with the following information when you use the box 56 amount to calculate your allowable business investment loss deduction.
- 56-1** **Name of the Small Business Corporation**
- 56-2** **Number and class of shares, or type of debt the Small Business Corporation disposed of**
- 56-3** **Insolvency, bankruptcy, or wind-up date**
- 56-4** **Date the partnership bought the shares or acquired the debt**
- 56-5** **Proceeds of disposition**
- 56-6** **Adjusted cost base of the shares or debt**
- 56-7** **Outlays and expenses on the disposition**

- 57** **Dividend rental arrangement compensation payments** – Enter this amount on line 221 of Schedule 4.
- 58** **Other investment income** – Report this amount in Area II (line 121) of Schedule 4.
- 58-1** **Type of investment income** – You need this information to calculate adjusted taxable income for calculating the alternative minimum tax on Form T691, *Alternative Minimum Tax*.
- 59** **Carrying charges** – This amount is your share of the carrying charges for earning all investment income. Enter it on line 221 of Schedule 4.

## Other amounts and information

**Tax Shelter** – If the partnership is a tax shelter, you should receive a T5013A slip.

- 70** **Capital gains (losses)** – Enter this amount on line 174 of Schedule 3.
- Footnotes for Box 70** Amounts in boxes 70-1 to 70-17 are included in box 70.
- 70-1** **Last year's capital gains reserve allocated in the previous year and included in current year income** – Use this information to complete Form T2017, *Summary of Reserves on Dispositions of Capital Property*.
- 70-2** **Qualified small business corporation shares (QSBCS) capital gains amount eligible for the \$750,000 capital gains exemption** – Use this information to complete Form T657, Part 1, and Part 3a "Line 107 of Schedule 3," to calculate your capital gains deduction.
- 70-3** **QFP or qualified fishing property capital gains amount eligible for the \$750,000 capital gains exemption** – Use this information to complete Form T657, Part 1, and Part 3a "Line 110 of Schedule 3," to calculate your capital gains deduction.
- 70-4** **Capital gains (losses) from QFP or qualified fishing property mortgage foreclosures and conditional sales reposessions eligible for the capital gains deduction** – Use this information to complete Form T657, Part 1, and Part 3a "Line 124 of Schedule 3," to calculate your capital gains deduction.
- 70-5** **Foreign capital gains (losses)** – Use this information to calculate the foreign tax credits on foreign business and non-business income for the country identified by the three-letter code for this box. See Line 405 in your T1 guide and forms T2209 and T2036.
- 70-6** **Foreign capital gains exempt from Canadian tax due to a tax convention or agreement** – Use this information to calculate the foreign tax credits on foreign business and non-business income.
- 70-17** **Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property that is QFP or qualified fishing property** – Use this information to complete Form T657, Part 1 to calculate your capital gains deduction.
- 71** **Capital gains reserves** – Use this amount to complete Form T2017, *Summary of Reserves on Dispositions of Capital Property*. For details, see our guide called T4037, *Capital Gains*.

**Footnotes for Box 71** Amounts in boxes 71-1 to 71-8 are included in box 71.

- 71-1** **Capital gains reserve from qualified farm property and qualified fishing property transferred to your child** – Use this information to complete Part 1, Section A of Form T2017.
- 71-2** **Capital gains reserve from qualified small business corporation shares transferred to your child** – Use this information to complete Part 1, Section B of Form T2017.
- 71-3** **Capital gains reserve from family farm property other than QFP, or family fishing property other than qualified fishing property, transferred to your child, or shares of capital stock of a small business corporation other than QFP, qualified fishing property, and QSBCS transferred to your child** – Use this information to complete Part 1, Section C of Form T2017.

## Other amounts and information (continued)

- 71-4 Capital gains reserve from other property** – Use this information to complete Part 1, Section D of Form T2017.
- 71-5 Capital gains reserve from capital property disposed of before November 13, 1981** – Use this information to complete Part 2 of Form T2017.
- 71-6 Capital gains reserve from non-qualifying securities the partnership donated to a qualified donee** – Use this information to complete Part 1, Section D of Form T2017.
- 80 Income tax deducted** – Enter this amount on line 437 of your T1 return.
- 81 Foreign tax paid on non-business income** – Use this amount to calculate your foreign tax credits on your foreign non-business income on Form T2209. For details, see Line 405 in your T1 guide and Form T2036.
- 82 Foreign tax paid on business income** – Use this amount to calculate your foreign tax credits on your foreign business income on Form T2209. For details, see Line 405 in your T1 guide.
- 85 Capital cost allowance** – This is your share of capital cost allowance that the partnership used to arrive at the net income (loss) in boxes 30, 35, 37, 39, 41, and 43. **Do not deduct** this amount again. Use this amount to calculate your adjusted taxable income for Form T691, *Alternative Minimum Tax*.
- 85-1 Capital cost allowance class for rental or leasing property** – This is the property class for the capital cost allowance (CCA) in box 85 that the partnership used to arrive at the Canadian and foreign net rental income (loss) in box 26. If you also own other rental property as a proprietor, combine your share of partnership rental income (loss) with the total of your own rental income (loss) after expenses, but before CCA. You may then claim CCA on your own rental buildings only to the extent of the combined rental income, if any. Calculate your CCA in Area A of Form T776, *Statement of Real Estate Rentals*.
- 90 to 93 and 96 to 98** Use Form T1229, *Statement of Resource Expenses and Depletion Allowance*. If your CCOGPE pool has a negative balance, use that amount to reduce your CCDE pool. If your CCEE or CCDE pools have a negative balance, report the negative amount as income on line 130 of your T1 return. If you need more information, call us at **1-800-959-5525**.
- 90 Canadian exploration expenses (CEE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance.
- 90-1 Canadian Renewable and Conservation Expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance. For corporations, add this amount to line 217 called "Add: Canadian renewable and conservation expenses" of your Schedule 12.
- 91 Canadian development expenses (CDE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian development expense (CCDE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCDE pool. The maximum you can deduct is 30% of the CCDE pool balance.
- 92 Canadian oil and gas property expenses (COGPE)** – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCOGPE pool. The maximum you can deduct is 10% of the CCOGPE pool balance.
- 93 Foreign exploration and development expenses (FEDE)** – Add the amount in Area III for your cumulative foreign exploration and development expense pool.
- 94 Recapture of earned depletion** – This is your share of the recapture of earned depletion that the partnership used to arrive at the net income (loss) in boxes 30, 35, 37, 41, and 43. We use this amount. **Do not add** it to income again.
- 96 Assistance for Canadian exploration expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian exploration expense (CCEE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance.
- 97 Assistance for Canadian development expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian development expense (CCDE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCDE pool. The maximum you can deduct is 30% of the CCDE pool balance.
- 98 Assistance for Canadian oil and gas property expenses** – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCOGPE pool. The maximum you can deduct is 10% of the CCOGPE pool balance.
- 103 Eligible amount of charitable donations and government gifts** – Enter this amount on line 1 of Schedule 9.
- 104 Eligible amount of cultural and ecological gifts** – Enter this amount on line 342 of Schedule 9. For details, see your T1 guide.
- 105 Eligible amount of federal political contributions** – Enter this amount on line 409 of Schedule 1. You have to provide the following information to us when you use the amount in box 105 to claim a federal political contribution tax credit.
- 106 Eligible amount of provincial and territorial political contributions** – Enter the political contributions on the appropriate provincial or territorial form.
- 107 Investment tax credit** – Complete Form T2038(IND), *Investment Tax Credit (Individuals)*, and attach it to your T1 return. You need the following information to complete Form T2038(IND) when you use the amount in box 107 to claim an investment tax credit.
- 107-1 Investment tax credit transferred under subsection 127(8.3)** – This is the investment tax credit for the fiscal period that the partnership transferred to you under subsection 127(8.3).  
**Note**  
If you are **not** a limited partner, you can choose to renounce the investment tax credit (ITC) for the fiscal period that the partnership transferred to you under subsection 127(8.3). If you make this choice, complete Form T932, *Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4)*.
- 108 Excess ITC recapture** – Include the excess ITC recapture on the corresponding line in the section for Recapture of ITC on SR&ED expenditures in Part A of Form T2038(IND), *Investment Tax Credit (Individuals)*, or on Form T2SCH31, *Investment Tax Credit – Corporations*, whichever applies.