

Partnership Information Return

Check the appropriate box:	
<input type="checkbox"/> Original return	<input type="checkbox"/> Amended return
Québec enterprise number (NEQ)	
Partnership identification number	
S P	
Tax shelter identification number (if applicable)	

1 General information

1 Name of partnership

2 Address of principal establishment

 Postal code

3 Resource person (if applicable)

4 Is this a limited partnership? Yes No
 If **yes**, enter the name and address of the principal general partner:
 Name

 Address

 Postal code

 Identification number (in the case of a corporation)
 _____ **IC 0001**

5 Fiscal period to which the return applies
 from _____ to _____

6 Location of registers and books of account
 Address

 Postal code

7 Number of RL-15 slips submitted
 in paper form _____ on magnetic media _____ by Internet _____
 Transmitter number (if applicable) **NP** _____

8 Partnership's principal activity (check the appropriate box)
 Business Work remunerated on a commission basis Rental
 Professional practice Farming Fishing
 Other (specify): _____

9 Indicate in which provinces or countries the partnership carries on its activities.

10 a) Indicate the year for which the most recent partnership return was filed: _____ **Yes No**
 b) Was the address on the most recent return the same as above?
 If **no**, enter the address shown on the most recent return:

11 Was the partnership inactive throughout the fiscal period?

12 Is the partnership a member of another partnership?
 If **yes**, provide the following information:
 Name of other partnership

 Address

 Postal code

 Identification number of other partnership
 _____ **S P**

13 Is one of the partners a partnership in its own right?

14 Is one of the partners a non-resident?

15 During the fiscal period, did the partnership file form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*?
 If **yes**, enter the identification number shown on form RLZ-1.S-V:

16 During the fiscal period, did the partnership make any elections under the *Income Tax Act* (such as the election concerning the transfer of property to a corporation, referred to in section 529 of the *Taxation Act*)? **Yes No**
 If **yes**, attach a copy of the appropriate form.

17 During the fiscal period, did the partnership derive income from the rental of the principal residence of one of the partners?
 If **yes**, enter the name of the partner:

18 During the fiscal period, did the partnership incur scientific research and experimental development expenditures?
 If **yes**, attach form RD-222-V, *Deduction Respecting Scientific Research and Experimental Development Expenditures*.

19 Was the partnership entitled to an investment tax credit during the fiscal period?
 If **yes**, enter the amount: _____

20 During the fiscal period, did the partnership incur exploration and development expenses?
 If **yes**, enter the amount: _____

2 Summary of income (or losses) [round off to the nearest dollar]

	Gross income		Net income	
Business income (other than the types listed below)	30		40	
Professional income	+ 31		+ 41	
Commissions	+ 32		+ 42	
Farming income	+ 33		+ 43	
Fishing income	+ 34		+ 44	
Add lines 30 through 34, and lines 40 through 44. Total business income	= 35		= 45	
Rental income	+ 36		+ 46	
Add lines 35 and 36, and lines 45 and 46. Total business and rental income	= 37		= 47	

Capital cost allowance	50	
Actual amount of eligible dividends	51A	
Actual amount of ordinary dividends	51B	
Interest from Canadian sources	52	
Foreign dividends and interest	53	
Carrying charges and interest expenses	54	
Dividend rental arrangement compensation payments	55	

		Reserve
Capital gains (or losses)	60	61
Business investment loss		70

3 Amounts shown on financial statements (round off to the nearest dollar)

Gross profit	80	
Salaries and wages paid (except those paid to partners)	81	
Subcontracting fees	82	
Management fees	83	
Interest	84	
Maintenance and repairs	85	
Advertising and public relations	86	

4 Other information and certification

Representative of the partnership (please print)

Last name	First name	Area code	Telephone

Name of designated partner (please print)

Last name	First name	Area code	Telephone

I hereby certify that the information provided on this return and in all attached documents is accurate and complete and that it takes into account the total income of the partnership.

Position or title	Date	Signature of designated partner

Revenu Québec may compare the information in this return with information obtained from other sources, and may communicate the information to other government departments and agencies.

Do not use this area.

Incorporeal Capital Property

Eligible Incorporeal Capital Amount Claimed as a Deduction or Amount to be Included in Income

A separate copy of this schedule must be completed for **each business** in respect of which the partnership holds incorporeal capital property.

Name of partnership (please print)	Partnership identification number <div style="text-align: center; font-weight: bold; font-size: 1.2em;">S P</div>	End-date of fiscal period <div style="text-align: center; font-weight: bold; font-size: 1.2em;">Y M D</div>
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1 Deduction claimed and eligible incorporeal capital amount at the end of the fiscal period

Eligible incorporeal capital amount at the beginning of the fiscal period (line 11 of Schedule C for the previous fiscal period). Enter 0 if the amount is negative.

Cost of the incorporeal capital property acquired during the fiscal period	x	75%	=	*	▶	+	1		
Add lines 1 and 2.							=	3	

Proceeds from any dispositions of incorporeal capital property made during the fiscal period (less any expenses incurred or paid in respect of the dispositions)**	4		+		5		=		
Reduction that results from amounts forgiven in respect of obligations, and that is designated under section 485.7 of the <i>Taxation Act</i>	+				6		=		
Add lines 4 and 5.							x	75%	

Multiply line 6 by 75%.	=		▶	7	
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Subtract line 7 from line 3.

If the result is negative, enter it in parentheses on line 8 and carry it to line 11; then go to Part 2.

If the result is positive, continue the calculation to line 11.

Amount from line 8 (if positive)	x	7%	▶	9	
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Enter the deduction claimed by the partnership. Do not exceed the amount on line 9. For any fiscal period shorter than 12 months, multiply the amount on line 9 by the ratio between the number of days in the fiscal period and 365.	-		=		
Deduction claimed					

Subtract line 10 from line 8. If you carry the amount from line 8, continue the calculations in Part 2.	-		=		
Eligible incorporeal capital amount at the end of the fiscal period					

* This amount must be reduced if the partnership is not dealing at arm's length with the person from whom the incorporeal capital property was acquired. For further information, see the brochure *Capital Gains and Losses* (IN-120-V).

** If the disposition involves incorporeal capital property, other than goodwill, for which you elect to report a capital gain, enter on line 4 the cost of the incorporeal capital property (not the actual proceeds of disposition). For further information, consult the brochure *Capital Gains and Losses* (IN-120-V).

2 Amount to be included in business income

Note: The term "adjustment time," as used below, means the commencement of the first fiscal period that began after 1987.

Enter the amount from line 11, if it is negative (without parentheses).

15	
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Total of the deductions claimed for fiscal periods that ended after the adjustment time		16	
Total of the reductions that result from amounts forgiven in respect of obligations, and that were designated previously under section 485.7 of the <i>Taxation Act</i>	+	17	
Total of the deductions claimed for fiscal periods that ended before the adjustment time		18	
Total of the amounts included in business income, pursuant to section 105 of the <i>Taxation Act</i> , before the adjustment time	-	19	
Subtract line 19 from line 18.	=		20
Add lines 16, 17 and 20.	=		21
Total of the amounts included in business income under subparagraph (i) of paragraph (a) of section 105 of the <i>Taxation Act</i>	-	22	
Subtract line 22 from line 21.	=		23

Enter the amount from line 15 or 23, whichever is lower. If you enter the amount from line 15, go to line 28 and enter 0.

24	
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Amount from line 20		x	50%	=		+	25	
Add lines 23 and 25.		=						26
Subtract line 26 from line 15. If the result is negative, enter 0.		=						27
						x		2/3
Multiply line 27 by 2/3.		=						28

Amount from line 24		+	Amount from line 28		=		29
Amount to be included in business income							

Continue the calculation below only if the amount on line 28 is a positive amount and the disposition involves incorporeal capital property that is **qualified farm property** or **qualified fishing property**.

	Fiscal periods that began after 1987 and ended before February 28, 2000	Fiscal period that ended after February 27, 2000, but before October 18, 2000	Fiscal periods that ended after October 17, 2000
Total proceeds of disposition of incorporeal capital property that is qualified farm property or qualified fishing property used in the business	30		
Total cost of incorporeal capital property referred to on line 30	- 31		
Non-deductible expenses incurred with respect to the dispositions referred to on line 30	- 32		
Subtract lines 31 and 32 from line 30 for each column.	= 33		
	x	3/4	2/3
Multiply line 33 by the fraction indicated for each column.	= 34		1/2
Add the amounts on line 34, and enter the total on line 35.			35

Total of the amounts deemed to be taxable capital gains for fiscal periods that began after 1987 and ended before February 23, 1994	-	36	
Total of the amounts constituting farm or fishing income resulting from dispositions of incorporeal capital property for previous fiscal periods that ended after February 22, 1994. (These amounts give entitlement to a capital gains deduction.)	+	37	
Add lines 36 and 37.	=		38
Subtract line 38 from line 35.	=		39

Enter the amount from line 28 or 39, whichever is lower. This amount constitutes **farm or fishing income resulting from dispositions of incorporeal capital property** and gives entitlement to a capital gains deduction.

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Member Corporations' Shares of the Paid-Up Capital

A duly completed copy of this schedule must be filed with the *Partnership Information Return* (form TP-600-V) of a partnership whose members include one or more corporations.

Do not include in this schedule amounts entered in the partnership's books and financial statements that result from a transaction between the partnership and its members.

Name of partnership (please print)	Partnership identification number S P	End-date of fiscal period Y M D
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1 Debts of the partnership

Provisions and reserves (specify):		312	
Debts secured by partnership property	+	317	
Bank loans and overdrafts	+	318	
Other loans and advances granted to the partnership	+	319	
Bank acceptances and similar securities	+	323	
Other debts outstanding for more than six months (specify):	+	324	
Other (specify):	+	325	
Add lines 312 through 325.	=	330	
Expenses related to the issuing of shares and bonds		331	
Deduction for mining operations	+	333	
Amounts prescribed by law with respect to an international financial centre	+	335	
Cost related to the acquisition or conversion of ships		336	
Eligible acquisition costs with respect to qualified property	+	337	
Add lines 336 and 337.	=	338	
Government or non-government assistance	-	339	
Subtract line 339 from line 338.	=		+ 340
Other (specify):			+ 348
Add lines 331 through 335, 340 and 348.	=		▶ 349
Subtract line 349 from line 330.			
Debts of the partnership			= 350

2 Qualified property

Enter below the value of the property entitling the member corporation to a reduction of paid-up capital.

Shares of other corporations		351	
Bonds of other corporations	+	352	
Debts secured by property of other corporations	+	353	
Other loans and advances to other corporations	+	354	
Loans and advances made to another partnership or to a joint venture, insofar as they are included in the calculation of the paid-up capital of a corporation that has an interest in the other partnership or the joint venture	+	355	
Bank acceptances and similar securities	+	357	
Other (specify):	+	359	
Add lines 351 through 359. Complete the table below, "Summary of qualified property."			
Qualified property			= 360

Summary of Information on the Tax Shelter or Flow-Through Shares

Before you complete this schedule, please read the instructions in the *Guide to Filing the Partnership Information Return* (TP-600.G-V).

Name of partnership (please print)	Partnership identification number S P	End-date of fiscal period Y M D
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1 Information on the tax shelter

Name of promoter		Tax shelter identification number	
Area code Telephone			
Was the tax shelter inactive throughout the fiscal period? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Tax shelter's principal business activity and code for the activity:		Income (or loss) from the tax shelter Gross Net	
Total of amounts from boxes 1, 3, 5, 15A and 52 to 55 of the RL-15 slips			
Loss or deduction (Canadian and foreign) respecting a business	1	Total cost of units	52
Loss or deduction (Canadian or foreign) respecting rental	3	Limited-recourse amount	53
Capital cost allowance	5	At-risk adjustment	54
Carrying charges and interest expenses	15	Other indirect reductions	55

2 Information on flow-through shares

2.1 Allocation of expenses

Effective date Y M D	Identification number according to RL-11 slips issued by development corporations or RL-15 slips issued by other partnerships	60 Canadian exploration expenses	61 Canadian development expenses	65 Share or security issue expenses
		+		
		+		
		+		
Enter the result.		Total expenses to be allocated =		
Expenses incurred in Québec (portion of the amount on the preceding line) pertaining to		62	N/A	N/A
• exploration				
• surface mining exploration or oil and gas exploration		63	N/A	N/A
• exploration in northern Québec		64	N/A	N/A
Security issue expenses renounced, as indicated on the attached (or previously filed) CO-726.4.17.15 form				
Penalty for late filing of the return, in the case of an allocation of resource expenses		Amount of penalty:		
		Cheque or money order attached (check if applicable) <input type="checkbox"/>		

2.2 Allocation of assistance

Date on which the partnership was informed of entitlement to assistance Y M D	Identification number according to RL-11 slips	66	Amounts of assistance for	
		Canadian exploration expenses	Canadian development expenses	Share or security issue expenses
		+		
		+		
		+		
Enter the result.				
Total amounts of assistance to be allocated		=		
Amounts of assistance for expenses incurred in Québec (portion of the amount on the preceding line) pertaining to				
• exploration			N/A	N/A
• surface mining exploration or oil and gas exploration			N/A	N/A
• exploration in northern Québec			N/A	N/A
Penalty for late filing of the return, in the case of an allocation of assistance		Amount of penalty:		
		Cheque or money order attached (check if applicable) <input type="checkbox"/>		

2.3 Adjustments to expenses

Effective date Y M D	Identification number according to RL-11 slips	60	61
		Adjustment to Canadian exploration expenses	Adjustment to Canadian development expenses
		+	
		+	
		+	
Enter the result.			
Adjustments to expenses incurred in Canada		=	
Expenses incurred in Québec (portion of the amount on the preceding line) pertaining to		62	
• exploration			N/A
• surface mining exploration or oil and gas exploration		63	N/A
• exploration in northern Québec		64	N/A