

## Notice to Unitholders 2021 Tax Information

## **Resource Limited Partnerships**

T5013 federal tax forms and Relevé 15 Quebec tax forms will be issued by Investment Dealers to all Unitholders, as applicable, by March 31, 2022, based on the following per unit tax information:

| PER UNIT   | T5013<br>Box No. | Relevé<br>15<br>Box No. | MRF 2019  | MRF 2020<br>A Class | MRF 2020<br>F Class | MRF 2021<br>A Class | MRF 2021<br>F Class | DISC 2019 | DISC 2020<br>A Class | DISC 2020<br>F Class | DISC 2021<br>A Class | DISC 2021<br>F Class |
|--|------------------|-------------------------|-----------|---------------------|---------------------|---------------------|---------------------|-----------|----------------------|----------------------|----------------------|----------------------|
| LIMITED PARTNER BUSINESS   | 10 & 104         | 1                       | (0.06979) | (0.74295)           | (0.77492)           | (0.48035)           | (0.49871)           | (0.07345) | (0.50499)            | (0.52236)            | (0.20375)            | (0.21145)            |
| INCOME (LOSS)  |                  |                         |           |                     |                     |                     |                     |           |                      |                      |                      |                      |
| CAPITAL GAINS  | 30 & 151         | 12                      | 2.98862   | 12.50924            | 13.04744            | -                   | -                   | 2.11058   | 12.88353             | 13.32665             | -                    | -                    |
| ACTUAL ELIGIBLE DIVIDENDS  | 132              | 6A                      | 0.00051   | -                   | -                   | -                   | -                   | 0.00058   | 0.00758              | 0.00784              | -                    | -                    |
| INTEREST INCOME  | 128              | 7                       | 0.00550   | 0.00520             | 0.00542             | 0.02560             | 0.02657             | 0.00461   | 0.01978              | 0.02046              | 0.00922              | 0.00957              |
| CARRYING CHARGES   | 210 & 214        | 15A                     | -         | (0.03549)           | (0.03702)           | -                   | -                   | -         | (0.01809)            | (0.01871)            | -                    | -                    |
| AT-RISK AMOUNT   | 105              | 26                      | 16.55754  | 12.51444            | 13.05287            | 25.02560            | 25.02657            | 14.99561  | 12.91089             | 13.35495             | 25.00922             | 25.00957             |
| TAX SHELTER  | 203              | 52                      | 1         | -                   | -                   | 25.00000            | 25.00000            | -         | -                    | 1                    | 25.00000             | 25.0000              |
| CEE  | 190              | 60                      | ı         | ı                   | ı                   | 24.44634            | 24.44634            | -         | -                    | ı                    | 24.76399             | 24.76399             |
| EXPENSES QUALIFYING FOR ITC (INDIVIDUALS <sup>1</sup> ONLY)                        | 194              | N/A                     | -         | -                   | -                   | 24.05805            | 24.05805            | -         | -                    | -                    | 24.76399             | 24.76399             |
| EXPENSES QUALIFYING FOR BC<br>TAX CREDIT (BC INDIVIDUALS <sup>1</sup> )            | 197              | N/A                     | ı         | ı                   | ı                   | 6.76855             | 6.76855             | -         | -                    | ı                    | 3.06750              | 3.06750              |
| EXPENSES QUALIFYING FOR SK<br>TAX CREDIT (SK INDIVIDUALS <sup>1</sup> )            | 198              | N/A                     | -         | -                   | -                   | 1.99017             | 1.99017             | _         | -                    | -                    | 0.24900              | 0.24900              |
| EXPENSES QUALIFYING FOR MB TAX CREDIT (MB INDIVIDUALS <sup>1</sup> )               | 199              | N/A                     | -         | -                   | -                   | -                   | -                   | -         | -                    | -                    | 0.65000              | 0.65000              |
| EXPENSES QUALIFYING FOR ON TAX CREDIT (ON INDIVIDUALS <sup>1</sup> )               | 200              | N/A                     | -         | -                   | -                   | 6.88843             | 6.88843             | -         | -                    | -                    | 5.11360              | 5.11360              |
| QUEBEC EXPLORATION EXPENSE (INDIVIDUALS¹ ONLY)                                     | N/A              | 62                      | 1         | 1                   | 1                   | 0.32761             | 0.32761             | -         | -                    | 1                    | 0.19154              | 0.19154              |
| QUEBEC MINING/OIL AND GAS<br>EXPLORATION EXPENSE<br>(PQ INDIVIDUALS <sup>1</sup> ) | N/A              | 63                      | -         | -                   | -                   | 0.22839             | 0.22839             | -         | -                    | -                    | 0.19154              | 0.19154              |
| NORTHERN QUEBEC<br>EXPLORATION EXPENSES<br>(PQ INDIVIDUALS <sup>1</sup> )          | N/A              | 64                      | -         | -                   | -                   | -                   | -                   | -         | -                    | -                    | 0.19154              | 0.19154              |

## **Note:**

<sup>1</sup>Individuals include partnerships, where the limited partner is an individual, and estates. For further information, please visit our website at <a href="https://www.middlefield.com">www.middlefield.com</a> or contact the undersigned:

March 8, 2022