

**BRITISH COLUMBIA MINING EXPLORATION TAX CREDIT PARTNERSHIP SCHEDULE  
(2003 and later taxation years)**

Partner Information (Individual or Corporation)	Taxation Year:  from: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"><tr><td style="width: 20px;">Year</td><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table> to: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"><tr><td style="width: 20px;">Year</td><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>	Year	Month	Day				Year	Month	Day			
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Partnership Information	Fiscal Period:  from: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"><tr><td style="width: 20px;">Year</td><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table> to: <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"><tr><td style="width: 20px;">Year</td><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>	Year	Month	Day				Year	Month	Day			
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- Use this schedule to calculate the partnership's British Columbia mining exploration tax credit. If you are a member of a partnership, other than a specified member as defined in subsection 248(1) of the federal *Income Tax Act*, calculate your proportionate share of the credit in Part 5.
- The partnership's tax credit is determined as if the partnership were an eligible taxpayer and the qualified mining exploration expenses that the partnership may claim are those incurred by the partnership after **March 31, 2003** and before January 1, 2017. Further information is available on Form T88, *British Columbia Mining Exploration Tax Credit for 2003 and Subsequent Years (Individuals)* and Schedule 421, *British Columbia Mining Exploration Tax Credit (2003 and later taxation years) (Corporations)*.
- This schedule must be attached to your *T1 General Return* or *T2 Corporation Income Tax Return*.

**Part 1 – Exploration information**

Mineral resources that qualify for the credit include the following mineral and other deposits: base or precious metal, coal, bituminous sands, oil shale, ammonite gemstone, calcium chloride, kaolin, diamond, gypsum, halite, sylvite, silica extracted from sandstone or quartzite, and deposits certified by the Minister of Natural Resources that have been extracted as an industrial mineral contained in a non-bedded deposit.

British Columbia Free Miner Certificate Number ..... \_\_\_\_\_

List mineral resource(s) .....  
for which exploration has taken place. ....

For qualified mining exploration expenses in Part 2, identify each project, mineral title, and the mining division where the title is registered. Attach additional sheets if more space is required.

Project name	Mineral title(s)	Mining division

**Part 2 – Qualified mining exploration expenses**

Qualified expenses are expenses that the partnership incurred after March 31, 2003, and before January 1, 2017, for goods and services that are all or substantially all provided in British Columbia. Expenses must be reasonable in the circumstances and must not have been claimed by another person, other than an eligible taxpayer that is a member of the partnership, in relation to the mining exploration tax credit.

By category, enter the total qualified mining exploration expenses incurred in the tax year for the mineral titles listed in Part 1.

Prospecting .....	_____	1
Geological, geophysical, or geochemical surveys .....	+	2
Drilling by rotary, diamond, percussion, or other methods .....	+	3
Trenching, digging test pits, and preliminary sampling .....	+	4
Other qualified mining exploration expenses. Attach additional schedules if more space is required.		

Description	Amount
A. _____	
B. _____	
C. _____	
D. _____	

Total other qualified mining exploration expenses .....	+	5
<b>Total qualified mining exploration expenses (add lines 1 to 5)</b> .....	=	6

**Part 3 – Assistance and reimbursements**

Total of all assistance (including grants, subsidies, rebates, forgivable loans) or reimbursements that the partnership has received, is entitled to receive, or can reasonably be expected to receive for expenses claimed in Part 2 .....	_____		7
Enter any assistance or reimbursements that the partnership has repaid .....	-	_____	8
Line 7 minus line 8 .....	=	_____	9

**Part 4 – Calculating the mining exploration tax credit for the partnership**

Total qualified mining exploration expenditures from line 6 in Part 2 .....	_____		10
Net assistance and reimbursements from line 9 in Part 3 .....	-	_____	11
Line 10 minus line 11 .....	=	_____	12
Applicable rate .....	x	20%	13
Multiply line 12 by line 13 – Partnership's British Columbia Mining Exploration Tax Credit .....	=	_____	14

**Part 5 – Calculating the partner's mining exploration tax credit**

Partnership's British Columbia Mining Exploration Tax Credit from line 14 in Part 4 .....	_____		15
Partner's percentage of the Mining Exploration Tax Credit to be allocated from the partnership .....	x	_____ %	16
Multiply line 15 by line 16 – Partner's share of British Columbia Mining Exploration Tax Credit * .....	=	_____	17

\* Each partner should determine their proportionate share of the British Columbia Mining Exploration Tax Credit. Enter the amount from Part 5 – Line 17 to Line 15 on Form T88, *British Columbia Mining Exploration Tax Credit* for 2003 and Subsequent Years (*Individuals*) or Schedule 421, *British Columbia Mining Exploration Tax Credit (2003 and later taxation years)* (*Corporations*).

Attach this Schedule to your *T1 General Return* or *T2 Corporation Income Tax Return*.

**Freedom of Information and Protection of Privacy Act**

The personal information requested on this form is collected under the authority of and used for the purpose of administering the *Income Tax Act (British Columbia)*. Questions about the collection or use of this information can be directed to the Income Taxation Branch at (250) 387-3332, P.O. Box 9444, Stn Prov Govt, Victoria BC V8W 9W8.