



CMP 2017 RESOURCE LIMITED PARTNERSHIP (“CMP 2017”)

IMPORTANT INFORMATION FOR PREPARING YOUR 2019 INDIVIDUAL INCOME TAX RETURN

Dear (former) Limited Partners,

CMP 2017 (the “Partnership”) completed the sale of its assets in 2019 and distributed to its limited partners cash payments as return of capital. The partnership subsequently dissolved on December 30, 2019.

In connection with the dissolution of the Partnership, enclosed you will find important tax information relating to:

- **Filing instructions for Forms T5013 Statement of Partnership Income** and **Relevé 15 (“RL-15”) Amounts allocated to the members of a partnership** (for Québec residents only) to assist you in filing your 2019 income tax returns; and
- The unamortized issue costs of the Partnership available for deduction by you in determining your 2019 and subsequent taxation years’ taxable income.

You should receive your tax slip(s) (T5013/RL-15) directly from your broker or from Computershare Trust Company of Canada.

This information has been provided to assist you with the preparation of your 2019 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing. The information contained herein is strictly for information purposes only and should in no way be regarded as tax advice.

You are advised to obtain professional tax advice on your individual circumstances.

Yours truly,

GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

PART I

Filing Instructions for Form T5013 Statement of Partnership Income and Form RL-15 Amounts allocated to the members of a partnership (for Québec residents only)

FILING INSTRUCTIONS FOR FORM T5013

Box 104 Limited partner's business income (loss)

This amount represents your share of partnership net income (loss) for the 2019 tax year.

This amount should be reported on line 12200, page 3 of your 2019 T1 General Income Tax and Benefit Return.

Box 113 Return of Capital

This amount represents your share of the partnership investment that is returned to you.

Return of capital distributions reduce the adjusted cost base of your investment in the partnership and is not reported in the 2019 T1 General Income Tax and Benefit Return.

Box 128 Interest from Canadian sources

This amount represents your share of partnership interest income for the 2019 tax year.

This amount should be reported in Part II, "Interest, other investment income, and income from foreign sources" of Worksheet for the return (form 5000-D1).

Box 151 Capital gains (losses)

This amount represents your share of partnership capital gains for the 2019 tax year.

This amount should be reported on line 17400 of Schedule 3.

This information has been provided to assist you with the preparation of your 2019 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing.

FILING INSTRUCTIONS FOR RL-15 (QUÉBEC RESIDENTS ONLY)

Box 1 Limited partner's business income (loss)

This amount represents your share of partnership income (loss) for the 2019 tax year.

This amount should be reported on line 29, "Income from a Partnership of which you were a specified member" of Schedule L. A negative amount included on line 29 of Schedule L should also be reported on line 10 of Schedule N.

Box 6A Actual amount of eligible dividends

This amount represents your share of the partnership's actual dividends received from taxable Canadian Corporations for the 2019 tax year.

Calculate the taxable amount of eligible dividends by multiplying box 6A of the RL-15 slip by 1.38. The taxable dividends should be reported on line 128, page 2 of your 2019 Québec Income Tax Return. The amount included on line 128 should also be reported on line 20 of Schedule N.

Report the actual amount of eligible dividends (box 6A) on line 166 of page 2 of your 2019 Québec Income Tax Return.

Calculate the dividend tax credit by multiplying the amount on line 166 by 16.2564%. The dividend tax credit should be reported on line 415, page 3 of your 2019 Québec Income Tax Return.

PART I CONTINUED

FILING INSTRUCTIONS FOR RL-15 (QUÉBEC RESIDENTS ONLY) CONTINUED

Box 7

Interest from Canadian sources

This amount represents your share of partnership interest income for the 2019 tax year.

This amount should be reported on line 130, page 2 of your 2019 Québec Income Tax Return. The amount included on line 130 should also be reported on line 22 of Schedule N.

Box 12

Capital gains (losses)

This amount represents your share of partnership capital gains (losses) for the 2019 tax year. This amount includes the capital gains (losses) resulting from resource property and non-resource property as illustrated in the Note area of your RL-15 slip. The capital gains (losses) resulting from resource property should be reported on line 47 of Schedule G. The capital gains (losses) resulting from non-resource property should be reported on line 22 of Schedule G.

Note: You are strongly advised to consult with your tax advisor to determine your eligibility for exemption on gains realized from the disposition of resource property.

Box 14

Partnership's total gross income

This amount represents the total 2019 gross income or loss of the partnership.

Partners are not required to report this amount in the 2019 Québec Income Tax Return.

Box 43

Return of Capital

This amount represents your share of the partnership investment that is returned to you.

Return of capital distributions reduce the adjusted cost base of your investment in the partnership and is not reported in the 2019 Québec Income Tax Return.

Box 45

Eligible taxable capital gains amount on resource property

This amount entitles you to the capital gains deduction on resource property. Report the amount reported in box 45 on both line 27 and line 60 in the form TP-726.20.2-V, Capital Gains Deduction on Resource Property.

Note: You are strongly advised to consult with your own tax advisor to determine your eligibility for exemption on capital gains realized from the disposition of resource property.

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PART II

SCHEDULE OF PARTNERSHIP'S UNAMORTIZED BALANCE OF ISSUE COSTS AVAILABLE FOR DEDUCTION

Limited partners of record at the date of dissolution of the Partnership are entitled to claim a deduction on their 2019 and subsequent years income tax returns in respect of the unamortized balance of issue costs incurred by the Partnership.

To determine the total deduction available in 2019 and beyond, multiply the deduction per unit amount outlined below for the respective taxation year by the number of corresponding partnership units you owned immediately before the dissolution.

You should report the total amount available for deduction on line 23200 – “Other deductions”, on page 4 of the T1 General Income Tax and Benefit Return. For Québec residents only, you should report the total amount available for deduction on line 250 – “Other deductions”, on page 2 of the Québec Income Tax Return.

TAXATION YEAR	CMP 2017 DEDUCTION PER UNIT
2019	\$14.20751
2020	\$14.20751
2021	\$14.20751
2022	\$14.20751

Important: Please retain this schedule for use in preparing your individual income tax return in future taxation years. No additional information/reminder will be mailed to you with respect to these deductions.

This information is general in nature and is provided for information purposes only. Such information should not be relied upon as investment or tax advice. Based on an individual's circumstances, the application of laws and regulations may vary, and we strongly recommend you consult your investment professional or tax advisor for a comprehensive review of your personal tax situation. Information is provided "as is" without warranties of any kind, express or implied, including accuracy, timeliness and completeness.

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