Claiming Issue Costs

Schedule of Partnership's Unamortized Balance of Issue Costs Available for Deduction

Front Street Flow-Through's limited partners of record at the date of dissolution of the partnership are entitled to claim a deduction, on their 2016 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 2016 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.

Report the total amount available for deduction on line 232 — "Other deductions", on page 3 of the T1 General Income Tax and Benefit Return.

For Québec residents only, report the total amount available for deduction on line 250 — "Other deductions", on page 2 of the Québec Income Tax Return.

****Important ****

Please retain this schedule for use in preparing your individual income tax return in future taxation years.

No additional information or reminders will be mailed to you with respect to these Deductions.

Table I — Deductible Partner's Schedule

Taxation Year	Front Street Limited Partnerships													
	2010 LP I	2010 LP II	2011 LP I	2011 LP II	2012 LP I National	2012 LP I Québec	2012LP II	2013 LP I National	2013 LP I Québec	2013LP II	2014 LP I CEE National	2014 LP I CDE National	2014 LP I Québec	2014LP II
2012	$0.318283	$0.351546												
2013	$0.361776	$0.399733	$0.319864	$0.345590										
2014	$0.361776	$0.399733	$0.352942	$0.391740	$0.285422	$0.286055	$0.32450							
2015	$0.361776	$0.399733	$0.352942	$0.391740	$0.317619	$0.318323	$0.36110	$0.278325	$0.278987	$0.285242				
2016	$0.299198	$0.399733	$0.352942	$0.391740	$0.317619	$0.318323	$0.36110	$0.364117	$0.364983	$0.373166	$0.239447	$0.015701	$0.107624	$0.291818
2017			$0.258565	$0.275000	$0.309773	$0.308597	$0.36110	$0.364117	$0.364983	$0.373166	$0.317527	$0.020747	$0.142719	$0.386977
2018					$0.308499	$0.307017	$0.36110	$0.364117	$0.364983	$0.373166	$0.317527	$0.020747	$0.142719	$0.386977
2019								$0.364117	$0.364983	$0.333251	$0.275822	$0.020747	$0.139974	$0.147852
2020														
2021														
2022														
2023														