

Statement of Trust Income Allocations and Designations

Select:

☒ T3

☐ R16

☐ AMENDED POSTING

☐ SUBSCRIPTION RECEIPTS

TAXATION YEAR:

2019

TRUST NAME:

Crombie Real Estate Investment Trust

ADDRESS (1):

610 East River Road

ADDRESS (2):

Suite 200

CITY:

New Glasgow

PROVINCE:

Nova Scotia

COUNTRY CODE:

CAN

POSTAL CODE:

B2H 3S2

TIN#:

T28098447

CUSIP#:

227107109

QUEBEC TAX ID:

Preparer information:

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2020/03/03

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1) CORPORATE ACTIONS

WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?:

No

2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?:

No

TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):

3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?:

Yes

Part XIII Tax (Income Tax Act)

4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?:

Yes

Part XIII.2 Tax (Income Tax Act)

CALCULATION METHOD:

RATE

PER CENT - ALLOCATION MUST ADD TO 100

RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

			Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8	Distribution 9	Distribution 10	Distribution 11	Distribution 12	Distribution 13	Distribution 14	
T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.56000		
		Record Date	2019/01/31	2019/02/28	2019/03/31	2019/04/30	2019/05/31	2019/06/30	2019/07/31	2019/08/31	2019/09/30	2019/10/31	2019/11/30	2019/12/31	2019/12/31		
		Payment Date	2019/02/15	2019/03/15	2019/04/15	2019/05/15	2019/06/14	2019/07/15	2019/08/15	2019/09/13	2019/10/15	2019/11/15	2019/12/13	2020/01/15	2020/01/15		
		Total Cash Distribution (\$) Per Unit	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.10000	
		Total Non Cash Distribution (\$) Per Unit														0.46000	
		Total Income (\$) per unit being allocated	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.56000		
21	A	Capital gain	0.03282	0.03282	0.03282	0.03282	0.03282	0.03282	0.03282	0.03282	0.03282	0.03282	0.03282	0.03282	0.24781		
49	C1	Actual Amount of Eligible Dividends															
23	C2	Actual Amount of Non Eligible Dividend															
24	E	Foreign Business Income															
25	F	Foreign Non-Business Income															
26 OTHER INCOME	G	G- Other Income (Investment Income)	0.04135	0.04135	0.04135	0.04135	0.04135	0.04135	0.04135	0.04135	0.04135	0.04135	0.04135	0.04135	0.31219		
42	M	Return of Capital															
X	X	Non Reportable Distribution															
30	H	Capital gains eligible for deduction															
33	K	Foreign business income tax paid															
34	L	Foreign non-business income tax paid															
		Total Income Allocation (check figure)	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.07417	0.56000		

CHECK: When the calculation method is Rate, row 24 should match row 40; when the calculation method is Percentage rows 25 to 39 should add up to 100, when correct, no error message will appear in this row for completed columns.

NOTES:

Please note that the Distribution 13 consisted of a cash portion - \$0.10/unit - and a non-cash (unit) portion - \$0.46/unit. The non -cash portion was paid solely by the issuance of additional trust units that had a fair market value equal to the dollar amount of the Special Distribution, which was based on the 10 day volume weighted average closing price of the trust units on the TSX on December 31, 2019. Immediately after the payment of the Special Distribution, the issued and outstanding trust units were consolidated such that the aggregate number of issued and outstanding trust units after the consolidation remained the same as immediately before the Special Distribution. In most cases, Canadian unitholders should be able to add the non-cash portion of this distribution to the adjusted tax basis of their units; however, please consult with your tax advisor as to the exact treatment of this distribution.

Crombie T3 2019.xls