

TAX REPORTING FOR 2021 TAXATION YEAR

MUTUAL FUNDS

Middlefield Mutual Funds Limited
Middlefield Global Infrastructure Fund
Global Healthcare Dividend Fund
INDEXPLUS Income Fund,
ACTIVE Resources Income Fund (terminated on August 10, 2021)

The Mutual Funds transitioned its Fund Record Keeping function to RBC Investor and Treasury Services on July 12, 2021. Therefore, clients will be receiving two **CRA Form T5 – Statement of Investment Income/ CRA Form T3 – Statement of Trust Income Allocations and Designations/CRA Form T5008 – Statement of Securities Transactions**, where applicable, as per the following:

- For the period January 1, 2021 to July 11, 2021 – printed and mailed by Middlefield® to clients.
- For the period July 12, 2021 to December 31, 2021 – printed and mailed by RBC Investor and Treasury Services.

CRA Form T5 – Statement of Investment Income

This form reports the dividends paid by Middlefield Mutual Funds Limited for the 2021 taxation year. The anticipated mailing date is February 28, 2022.

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form reports the distributions paid by Middlefield Global Infrastructure Fund, Global Healthcare Dividend Fund, INDEXPLUS Income Fund and ACTIVE Resources Income Fund for the 2021 taxation year. The anticipated mailing date is March 31, 2022.

All non-resident holders of the Mutual Funds will receive “CRA Form NR4 – Statement of Amounts Paid or Credited to Non-Residents of Canada” instead of a T5 or T3. The anticipated mailing date for the NR4 is March 31, 2022.

CRA Form T5008 – Statement of Securities Transactions

This form reports the redemption of mutual fund securities by providing the proceeds and adjusted cost base of securities that have been disposed of during the 2021 taxation year. Investment Dealers may, in addition, issue a “transaction summary” to their mutual fund investors that will report redemption proceeds. To avoid confusion for Canada Revenue Agency (“CRA”) and investors, Middlefield® will disclose on the T5008 the reporting overlap to ensure the proceeds amounts are not counted twice. The anticipated mailing date is February 28, 2022.

RESOURCE LIMITED PARTNERSHIPS

MRF 2019 Resource L.P., Discovery 2019 Short Duration LP, MRF 2020 Resource L.P., Discovery 2020 Short Duration LP, MRF 2021 Resource L.P., Discovery 2021 Short Duration LP

CRA Form T5013 – Statement of Partnership Income
Rélevé 15 – Amounts Allocated to the Members of a Partnership (Quebec filers only)

These forms will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for our resource partnerships. These forms report the various types of income and deductions of the partnerships. Middlefield will provide the tax information by March 8, 2022 once the partnership receives the required tax information from the resource companies in which investments were made during 2021. The mailing deadline for Investment Dealers is March 31, 2022.

Middlefield® will post its Tax Guide on its website at www.middlefield.com. The Tax Guide contains the Federal tax forms and other information that will assist clients when preparing their 2021 income tax returns. The Federal forms and any Provincial tax forms that may be required can be obtained from local tax offices or by visiting the CRA website at www.cra-arc.gc.ca.

CLOSED-END FUNDS AND EXCHANGE TRADED FUNDS

MINT Income Fund, MBN Corporation, Middlefield Can-Global REIT Income Fund, Global Dividend Growers Income Fund, Global Innovation Dividend Fund, E Split Corp., Global Real Estate & E-Commerce Dividend Fund, Digital Consumer Dividend Fund, Middlefield Global Real Asset Fund, Sustainable Infrastructure Dividend Fund, Sustainable Innovation & Health Dividend Fund, Real Estate Split Corp. (formerly Real Estate & E-Commerce Split Corp.), International Clean Power Dividend Fund, Sustainable Agriculture & Wellness Dividend Fund, Workplace Technology Dividend Fund, Middlefield American Core Dividend ETF, Middlefield Health & Wellness ETF, Middlefield Healthcare & Life Sciences ETF, Middlefield REIT Indexplus ETF

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield® will supply electronically for our closed-end funds. Middlefield® will provide the tax information by March 8, 2021 once the Funds receive the required tax information from the entities in which the Funds were invested during 2021. Middlefield® will also post the taxable nature of distributions on its web-site. The mailing deadline for Investment Dealers is March 31, 2022.

CRA Form T5008 – Statement of Securities Transactions

Investment Dealers will print and mail either this form or a “transaction summary”, to their clients, to report redemption proceeds. The mailing deadline for Investment Dealers is February 28, 2022.

CRA Form T5 – Statement of Investment Income

This form reports the dividends paid by E Split Corp., MBN Corporation and Real Estate Split Corp. (collectively, the “Corporate Funds”) to their shareholders during the 2021 taxation year. It will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for the Corporate Funds by early-February 2022. The mailing deadline for Investment Dealers is February 28, 2022.

For further information, contact us at 1.888.890.1868 or email invest@middlefield.com.