

MIDDLEFIELD
RESOURCE FUNDS

Notice to Unitholders
2023 Tax Information

Resource Limited Partnerships

T5013 federal tax forms and Relevé 15 Quebec tax forms will be issued by Investment Dealers to all Unitholders, as applicable, by March 31, 2024, based on the following per unit tax information:

Per Unit	T5013 Box No.	Relevé 15 Box No.	MRF 2021 A Class	MRF 2021 F Class	MRF 2022 A Class	MRF 2022 F Class	MRF 2023 A Class	MRF 2023 F Class
Limited Partner Business Income (Loss)	10 & 104	1	-0.05086	-0.05304	-0.66935	-0.49113	-0.51802	-0.53893
Capital Gains	30 & 151	12	0.84526	0.88150	8.04608	8.39708	-	-
Interest Income	128	7	0.02191	0.02284	0.02607	0.02720	0.31798	0.33082
Actual Eligible Dividends	132	6A	0.01567	0.01634	0.15531	0.16209	-	-
Foreign Dividend and Interest Income	135	8	-	-	0.00520	0.00543	-	-
Carrying Charges	210 & 214	15A	-	-	0.06200	0.06470	-	-
At-Risk Amount	105	26	8.82663	9.39002	8.35745	8.69985	25.31798	25.33082
Total cost of units	203	52	-	-	-	-	25.00000	25.00000
CEE	190	60	-	-	-	-	24.74530	24.74530
CEE – assistance	192	N/A	-	-	-	-	-	-
Expenses Qualifying for METC (Individuals ¹ Only)	194	N/A	-	-	-	-	17.00133	17.00133
Expenses Qualifying for BC Tax Credit (BC Individuals ¹)	197	N/A	-	-	-	-	4.05973	4.05973
Expenses Qualifying for SK Tax Credit (SK Individuals ¹)	198	N/A	-	-	-	-	0.29982	0.29982
Expenses Qualifying for MB Tax Credit (MB Individuals ¹)	199	N/A	-	-	-	-	-	-
Expenses Qualifying for ON Tax Credit (ON Individuals ¹)	200	N/A	-	-	-	-	3.11820	3.11820
Expenses Qualifying for CMETC (Individuals ¹ Only)	239	N/A	-	-	-	-	7.74398	7.74398
Critical Mineral Exploration Tax Credit - BC Individuals ¹ (CMETC)	241	N/A	-	-	-	-	2.42034	2.42034
Critical Mineral Exploration Tax Credit - SK Individuals ¹ (CMETC)	242	N/A	-	-	-	-	1.47849	1.47849
Critical Mineral Exploration Tax Credit - MB Individuals ¹ (CMETC)	243	N/A	-	-	-	-	-	-
Critical Mineral Exploration Tax Credit - ON Individuals ¹ (CMETC)	244	N/A	-	-	-	-	1.12788	1.12788
Quebec Exploration Expense (Individuals ¹ only)	N/A	62	-	-	-	-	2.40627	2.40627
Quebec Mining/Oil and Gas Exploration Expense (PQ individuals ¹)	N/A	63	-	-	-	-	1.51186	1.51186
Northern Quebec Exploration Expenses (PQ individuals ¹)	N/A	64	-	-	-	-	0.30655	0.30655

Note:

1. Individuals include partnerships, where the limited partner is an individual, and estates.

For further information, please visit our website at www.middlefield.com.

March 15, 2024

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Per Unit	T5013 Box No.	Relevé 15 Box No.	DISC 2021 A Class	DISC 2021 F Class	DISC 2022 A Class	DISC 2022 F Class	DISC 2023 A Class	DISC 2023 F Class
Limited Partner Business Income (Loss)	10 & 104	1	-0.03960	-0.04111	-0.86273	-0.71870	-0.16135	-0.16017
Capital Gains	30 & 151	12	0.46757	0.48532	12.65104	12.96020	-	-
Interest Income	128	7	0.01243	0.01291	0.07230	0.07407	0.11823	0.11737
Actual Eligible Dividends	132	6A	0.01977	0.02052	0.19656	0.20136	-	-
Foreign Dividend and Interest Income	135	8	-	-	0.00528	0.00542	-	-
Carrying Charges	210 & 214	15A	-	-	0.06333	0.06488	-	-
At-Risk Amount	105	26	10.07576	10.63886	13.09164	13.39157	25.11823	25.11737
Total cost of units	203	52	-	-	-	-	25.00000	25.00000
CEE	190	60	-	-	-	-	24.83631	24.83631
CEE – assistance	192	N/A	-	-	-	-	-	-
Expenses Qualifying for METC (Individuals ¹ Only)	194	N/A	-	-	-	-	13.26746	13.26746
Expenses Qualifying for BC Tax Credit (BC Individuals ¹)	197	N/A	-	-	-	-	2.99402	2.99402
Expenses Qualifying for SK Tax Credit (SK Individuals ¹)	198	N/A	-	-	-	-	0.50009	0.50009
Expenses Qualifying for MB Tax Credit (MB Individuals ¹)	199	N/A	-	-	-	-	-	-
Expenses Qualifying for ON Tax Credit (ON Individuals ¹)	200	N/A	-	-	-	-	1.28188	1.28188
Expenses Qualifying for CMETC (Individuals ¹ Only)	239	N/A	-	-	-	-	11.56886	11.56886
Critical Mineral Exploration Tax Credit - BC Individuals ¹ (CMETC)	241	N/A	-	-	-	-	2.10332	2.10332
Critical Mineral Exploration Tax Credit - SK Individuals ¹ (CMETC)	242	N/A	-	-	-	-	3.03562	3.03562
Critical Mineral Exploration Tax Credit - MB Individuals ¹ (CMETC)	243	N/A	-	-	-	-	-	-
Critical Mineral Exploration Tax Credit - ON Individuals ¹ (CMETC)	244	N/A	-	-	-	-	1.77904	1.77904
Quebec Exploration Expense (Individuals ¹ only)	N/A	62	-	-	-	-	2.53025	2.53025
Quebec Mining/Oil and Gas Exploration Expense (PQ individuals ¹)	N/A	63	-	-	-	-	1.78675	1.78675
Northern Quebec Exploration Expenses (PQ individuals ¹)	N/A	64	-	-	-	-	1.18070	1.18070

Note:

1. Individuals include partnerships, where the limited partner is an individual, and estates.

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