

FOR ONTARIO INVESTORS



**NEW OFFERING
NOVEMBER
2012**

MTAX 2012 MINERAL LIMITED PARTNERSHIP

A CANADIAN MINING FLOW-THROUGH SHARE FUND WITH OPTIONAL CHARITABLE GIVING BENEFITS

Minimum Investment: \$25,000

Total Offering: \$10 Million

- **ATTRACTIVE 2012 INCOME TAX DEDUCTIONS UP TO 142% OF YOUR INVESTMENT AMOUNT:** Canadian income tax law permits you to write off your entire investment in qualifying flow through shares in the year of investment. Deductions and tax credits include 100% Canadian Exploration Expense (CEE) a 15% Federal Tax credit and where available a 20% B.C. Provincial tax credit. These are equivalent to a 142% deduction in 2011. **For example in MTAX 2011 investors received over \$13,500 in tax savings (at 43.7% tax rate) per \$25,000 investment.**
- **MTAX TRACK RECORD:** Since 2000 MTAX has undertaken 18 MTAX offerings with an average portfolio of 3-5 Canadian public mining exploration companies. The average tax refund per \$25,000 investment has been over \$13,000 and the average value at the distribution date has been over 85% of the gross investment over the past 18 funds. The net after tax returns has averaged in excess of 50%.
- **LIQUIDITY:** Investors can expect to receive free trading shares, of each Canadian mining exploration company invested in by MTAX 2012 Mineral Limited Partnership in late spring 2013. **These shares can then be DEPOSITED DIRECTLY INTO YOUR BROKER ACCOUNT OR SOLD.** There is no rolling over into a mutual fund one or two years later like all other funds.
- **OPITIONAL CHARITABLE GIVING BENEFITS:** Investors have the option of donating their shares directly to a charity of their choice and receive the equivalent of an additional 100% deduction. **IF THE VALUE OF THE DONATION EQUALS 90% OF THE ORIGINAL MTAX INVESTMENT CHARITABLE INVESTORS WILL RECEIVE \$74,000 TAX BACK ON A \$100,000 MTAX INVESTMENT.**
- **MTAX EXPERIENCED GENERAL PARTNER:** Lou Duarte, MBA, BASC, has over 30 years experience in the Canadian Mining industry. Jim Kerr, CA, former partner KPMG for over 25 years.

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For further information and to receive an offering memorandum please contact MTAX:

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WWW.MTAXFLOWTHROUGH.COM

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FINANCIAL CONSIDERATIONS

MTAX INVESTMENT	PER \$100,000 INVESTMENT
	Estimated Tax Refunds
Canadian Exploration Expense (CEE) 2010	\$ 41,760
Offering Costs	930
15% Federal Tax Credit	<u>13,500</u>
Total Refund in 2010 (ONT 46.4% tax rate)	56,190
Tax deductions in following years of offering costs and recapture of tax credit	(2,552)
TOTAL NET TAX REFUND	<u>53,638</u>
Donation of 90% of MTAX investment (\$90,000 donation x 46.4 ONT rate)	41,760
Less capital gains taxes on donation	(20,880)
TOTAL TAX REFUND FROM DONATION	<u>\$74,518</u>