

**T2 CORPORATION INCOME TAX RETURN**
(2009 and later tax years)

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see www.cra.gc.ca or Guide T4012, *T2 Corporation - Income Tax Guide*.

055 Do not use this area

Identification											
Business Number (BN)..... 001 0 0 1 9 9 9 9 9 9 R C R C 0 1											
Corporation's name						To which tax year does this return apply?					
002 CORPORATION NAME 1 CORPORATION NAME 2						Tax year start 060 2007 12 01 YYYY MM DD Tax year-end 061 2008 11 30 YYYY MM DD					
Address of head office						Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year?..... 063 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>					
Has this address changed since the last time you filed your T2 return? (If yes, complete lines 021 to 028) 010 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>						If yes, provide the date control was acquired..... 065 2008 02 01 YYYY MM DD					
011 ADDRESS 011 012 ADDRESS 012 City Province, territory, or state						Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)?..... 066 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>					
015 CITY 015 016 PROV 016 Country (other than Canada) Postal code/Zip code						Is the corporation a professional corporation that is a member of a partnership? 1 Yes 2 No..... 067 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>					
017 COUNTRY 017 018 POS ZI						Is this the first year of filing after:					
Mailing address (if different from head office address)						Incorporation?..... 070 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/> Amalgamation?..... 071 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>					
Has this address changed since the last time you filed your T2 return? (If yes, complete lines 011 to 018) 020 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>						If yes, complete lines 030 to 038 and attach Schedule 24.					
021 c/o CARE OF 021 022 ADDRESS 022 023 ADDRESS 023 City Province, territory, or state						Has there been a wind-up of a subsidiary under section 88 during the current tax year?..... 072 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>					
025 CITY 025 026 PROV 026 Country (other than Canada) Postal code/Zip code						If yes, complete and attach Schedule 24.					
027 COUNTRY 027 028 POS028						Is this the final tax year before amalgamation?..... 076 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>					
Location of books and records						Is this the final return up to dissolution?..... 078 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>					
Has the location of books and records changed since the last time you filed your T2 return? (If yes, complete lines 031 to 038) 030 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>						If an election was made under section 261, state the functional currency used. . . . 079 CURRENCY 079					
031 ADDRESS 031 032 ADDRESS 032 City Province, territory, or state						Is the corporation a resident of Canada?					
035 CITY 035 036 PROV 036 Country (other than Canada) Postal code/Zip code						080 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/> If no, give the country of residence on line 081 and complete and attach Schedule 97.					
037 COUNTRY 037 038 POS038						081 COUNTRY 081					
040 Type of corporation at the end of the tax year						Is the non-resident corporation claiming an exemption under an income tax treaty?..... 082 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>					
1 <input type="checkbox"/> Canadian-controlled private corporation (CCPC) <input type="checkbox"/> Corporation controlled by a public corporation						If yes, complete and attach Schedule 91.					
2 <input type="checkbox"/> Other private corporation 5 <input checked="" type="checkbox"/> Other corporation (specify, below)						If the corporation is exempt from tax under section 149, tick one of the following boxes:					
3 <input type="checkbox"/> Public corporation SPRCIFY 040						085 1 <input type="checkbox"/> Exempt under paragraph 149(1)(e) or (l) 2 <input type="checkbox"/> Exempt under paragraph 149(1)(t) 3 <input checked="" type="checkbox"/> Exempt under paragraph 149(1)(j) 4 <input type="checkbox"/> Exempt under other paragraphs of section 149					
If the type of corporation changed during the tax year, provide the effective date of the change. 043 2006 01 01 YYYY MM DD						Do not use this area					
091 092 093 094 095 096											
100											

Attachments

Financial statement information: Use GIFL schedules 100, 125, and 141.

Yes Schedule

Schedules - Answer the following questions. For each **Yes** response, **attach** to the T2 return the schedule that applies.

Is the corporation related to any other corporations?	150	<input checked="" type="checkbox"/>	9
Is the corporation an associated CCPC?	160	<input type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161	<input checked="" type="checkbox"/>	49
Does the corporation have any non-resident shareholders?	151	<input type="checkbox"/>	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents.	162	<input checked="" type="checkbox"/>	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164	<input checked="" type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165	<input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166	<input checked="" type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167	<input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168	<input checked="" type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	169	<input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal Income Tax Regulations?	170	<input checked="" type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident?	171	<input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	<input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172	<input type="checkbox"/>	—
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	<input checked="" type="checkbox"/>	1
Has the corporation made any charitable donations: gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	202	<input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	<input checked="" type="checkbox"/>	3
Is the corporation claiming any type of losses?	204	<input type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205	<input checked="" type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206	<input type="checkbox"/>	6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax?	207	<input checked="" type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance?	208	<input type="checkbox"/>	8
Does the corporation have any property that is eligible capital property?	210	<input checked="" type="checkbox"/>	10
Does the corporation have any resource-related deductions?	212	<input type="checkbox"/>	12
Is the corporation claiming reserves of any kind?	213	<input checked="" type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	216	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217	<input checked="" type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	218	<input type="checkbox"/>	18
Was the corporation carrying on business in Canada as a non-resident corporation?	220	<input checked="" type="checkbox"/>	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221	<input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits?	227	<input checked="" type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	231	<input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232	<input checked="" type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	233	<input type="checkbox"/>	—
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	234	<input checked="" type="checkbox"/>	—
Is the corporation claiming a surtax credit?	237	<input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238	<input checked="" type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	242	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243	<input checked="" type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244	<input type="checkbox"/>	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249	<input checked="" type="checkbox"/>	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	253	<input checked="" type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	254	<input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculation on a sheet that you identify as Schedule S2.)	255	<input checked="" type="checkbox"/>	92

Attachments - continued from page 2

Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256	<input checked="" type="checkbox"/>	T1134-A
Did the corporation have any controlled foreign affiliates?	258	<input type="checkbox"/>	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259	<input checked="" type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust?	260	<input type="checkbox"/>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	<input checked="" type="checkbox"/>	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	<input type="checkbox"/>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	<input checked="" type="checkbox"/>	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	<input type="checkbox"/>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	<input checked="" type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	<input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267	<input checked="" type="checkbox"/>	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	<input type="checkbox"/>	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	<input checked="" type="checkbox"/>	54

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Is the corporation inactive?	280	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Has the major business activity changed since the last return was filed? (enter yes for first-time filers).	281	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
What is the corporation's major business activity?	282	BUSINESS ACTIVITY 282	
(Only complete if yes was entered at line 281)			
If the major business activity involves the resale of goods, show whether it is wholesale or retail.	283	1 Wholesale <input checked="" type="checkbox"/>	2 Retail <input type="checkbox"/>
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284	PRINCIPAL PRODUCT 284	285 <u>85</u> %
	286	PRINCIPAL PRODUCT 286	287 <u>87</u> %
	288	PRINCIPAL PRODUCT 288	289 <u>89</u> %
Did the corporation immigrate to Canada during the tax year?	291	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Did the corporation emigrate from Canada during the tax year?	292	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible.	294	<u>2001</u>	<u>03</u> <u>30</u> YYYY MM DD
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL.	300	<u>33991</u>	A
Deduct: Charitable donations from Schedule 2.	311	<u>260</u>	
Gifts to Canada, a province, or a territory from Schedule 2.	312	<u>360</u>	
Cultural gifts from Schedule 2.	313	<u>460</u>	
Ecological gifts from Schedule 2.	314	<u>560</u>	
Gifts of medicine from Schedule 2.	315	<u>660</u>	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3.	320	<u>13616</u>	
Part VI.1 tax deduction *.	325		
Non-capital losses of previous tax years from Schedule 4.	331	<u>130</u>	
Net capital losses of previous tax years from Schedule 4.	332	<u>332</u>	
Restricted farm losses of previous tax years from Schedule 4.	333	<u>430</u>	
Farm losses of previous tax years from Schedule 4.	334	<u>330</u>	
Limited partnership losses of previous tax years from Schedule 4.	335	<u>32765</u>	
Taxable capital gains or taxable dividends allocated from a central credit union.	340	<u>340</u>	
Prospector's and grubstaker's shares.	350	<u>350</u>	
Subtotal		<u>50593</u>	B
Subtotal (amount A minus amount B) (if negative, enter "0")			C
Add Section 110.5 additions or subparagraph 115(1)(a)(vii) additions.	355	<u>44355</u>	D
Taxable income (amount C plus amount D).	360	<u>44355</u>	
Income exempt under paragraph 149(1)(t).	370	<u>70</u>	
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)		<u>44285</u>	Z
This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.			

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7 **400** 936 A

Taxable income from line 360 on page 3, **minus** 10/3 of the amount on line 632* on page 7, **minus** 3 times the amount on line 636** on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax **405** 44055 B

Calculation of the business limit:

For all CCPCs, calculate the amount at line 4 below.

400,000 x $\frac{\text{Number of days in the tax year in 2006}}{\text{Number of days in the tax year}}$ = 334247 1

500,000 x $\frac{\text{Number of days in the tax year after 2006}}{\text{Number of days in the tax year}}$ = 419178 2

Add amounts at lines 1 and 2 753425 4

Business limit (see notes 1 and 2 below) **410** 753425 C

Notes: 1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.

2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C 753425 x $\frac{\text{415 *** } 452 \text{ D}}{11,250}$ = 30288 E

Reduced business limit (amount C **minus** amount E) (if negative, enter "0") **425** 723137 F

Small business deduction

Amount A, B, C, or F
whichever is the least 936 Number of days in the tax year before
January 1, 2008 308 x 16% = 126 5
Number of days in the tax year 365

Amount A, B, C, or F
whichever is the least 936 Number of days in the tax year after
December 31, 2007 307 x 17% = 134 6
Number of days in the tax year 365

Total of amounts 5 and 6 - enter on line 9 of page 7 **430** 260 G

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

*** Large corporations

* If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **prior year 25%** minus \$10,000,000) x 0.225%.

* If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **current year** minus \$10,000,000) x 0.225%

* For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from line 360 on page 3			44355	A
Lesser of amounts V and Y from Part 9 of Schedule 27		B		
Amount QQ from Part 13 of Schedule 27		C		
Amount used to calculate the credit union deduction (from Schedule 17)		D		
Amount from line 400, 405, 410, or 425 on page 4, whichever is the least	936	E		
Aggregate investment income from line 440 of page 6	13616	F		
Total of amounts B, to F	14552		14552	G
Amount A minus amount G (if negative, enter "0")			29803	H

Amount H	29803	x	Number of days in the tax year before January 1, 2008	308	x 7% =	1760	I
			Number of days in the tax year	365			
Amount H	29803	x	Number of days in the tax year after December 31, 2007 and before January 1, 2009	309	x 8.5% =	2145	J
			Number of days in the tax year	365			
Amount H	29803	x	Number of days in the tax year after December 31, 2008 and before January 1, 2010	310	x 9% =	2278	K
			Number of days in the tax year	365			
Amount H	29803	x	Number of days in the tax year after December 31, 2009 and before January 1, 2011	311	x 10% =	2539	L
			Number of days in the tax year	365			

General tax reduction for Canadian-controlled private corporations - total of amounts I to L **8722** M

Enter amount M on line 638 of page 7.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)			44355	N
Lesser of amounts V and Y from Part 9 of Schedule 27		O		
Amount QQ from Part 13 of Schedule 27		P		
Amount used to calculate the credit union deduction (from Schedule 17)		Q		
Total of amounts O to Q				R
Amount N minus amount S (if negative, enter "0")			44355	S

Amount S	44355	x	Number of days in the tax year before January 1, 2008	308	x 7% =	2620	T
			Number of days in the tax year	365			
Amount S	44355	x	Number of days in the tax year after December 31, 2007 and before January 1, 2009	309	x 8.5% =	3192	U
			Number of days in the tax year	365			
Amount S	44355	x	Number of days in the tax year after December 31, 2009 and before January 1, 2011	310	x 9% =	3390	V
			Number of days in the tax year	365			
Amount S	44355	x	Number of days in the tax year after December 31, 2008 and before January 1, 2010	311	x 10% =	3779	W
			Number of days in the tax year	365			

General tax reduction - Total of amounts T to W **12981** X

Enter amount X on line 639 of page 7.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income
from Schedule 7

440

x 26 2/3% =

13616

A

3631

Foreign non-business income tax credit from line 632 on page 7

Deduct:

Foreign investment income
from Schedule 7

445

5238

x 9 1/3 % =

489

(if negative, enter "0")

B

Amount A minus amount B (if negative, enter "0")

3631 C

Taxable income from line 360 on page 3

44355

Deduct:

Amount from line 400, 405, 410, or 425 on page 4,
whichever is the least

936

Foreign non-business
income tax credit from
line 632 of page 7

x 25/9 =

Foreign business income
tax credit from line 636 of
page 7

x 3 =

936

936

43419

11578 D

Part I tax payable minus investment tax credit refund (line 700 minus line 780 from page 8)

101

Deduct: Corporate surtax from line 600 of page 7

376

Net amount

Refundable portion of Part I tax - Amount C, D, or E, whichever is the least

450

F

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year

460

1460

Deduct Dividend refund for the previous tax year

465

465

995

995 G

Add the total of:

Refundable portion of Part I tax from line 450 above

Total Part IV tax payable from Schedule 3

12846

Net refundable dividend tax on hand transferred from a predecessor
corporation on amalgamation, or from a wound-up subsidiary corporation

480

480

13326

13326 H

Refundable dividend tax on hand at the end of the tax year - Amount G plus amount H

485

14321

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3

43505

x 1/3

14502 I

Refundable dividend tax on hand at the end of the tax year from line 485 above

14321 J

Dividend refund - Amount I or J, whichever is less (enter this amount on line 784 of page 8)

14321

Part I tax**Base amount Part I tax**- taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by 38%**550****16855****A****Corporate surtax calculation**

Base amount from line A above	16855	1
Deduct:		
10% of taxable income (line 360 or amount Z, whichever applies) from page 3	4436	2
Investment corporation deduction from line 620 below	620	3
Federal logging tax credit from line 640 below		4
Federal qualifying environmental trust tax credit from line 648 below	648	5

For a mutual fund corporation or an investment corporation throughout the tax year, enter amount a, b, or c below on line 6, whichever is the least:

28% of taxable income from line 360 of page 3	12419	a	
28% of taxed capital gains	175	b	6
Part I tax otherwise payable		c	
(line A plus lines C and D minus line F)			
Total of lines 2 to 6	5704	7	
Net amount (line 1 minus line 7)	11151	8	

Corporate surtax*

Line 8 11151	x	Number of days in the tax year before January 1, 2008	308	x 4% =	600	376	B
		Number of days in the tax year	365				

*The corporate surtax is zero effective January 1, 2008.

Recapture of investment tax credit from Schedule 31	602	C
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Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income

(if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 6		i
Taxable income from line 360 on page 3	44355	
Deduct:		
Amount from line 400, 405, 410, or 425 of page 4, whichever is the least	936	
Net amount	43419	ii

Refundable tax on CCPC's investment income - 6 2/3% of whichever is less: amount i or ii	604	D
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Subtotal (add lines A, B, C, and D) **17231** **E****Deduct:**

Small business deduction from line 430 of page 4	260	9
Federal tax abatement	608	608
Manufacturing and processing profits deduction from Schedule 27	616	
Investment corporation deduction	620	620
Taxed capital gains 624 624		
Additional deduction - credit unions from Schedule 17	628	74735
Federal foreign non-business income tax credit from Schedule 21	632	
Federal foreign business income tax credit from Schedule 21	636	
Resource deduction from line 438 on page 4		2188
General tax reduction for CCPCs from amount L on page 5	638	1275
General tax reduction from amount X on page 5	639	12961
Federal logging tax credit from Schedule 21	640	
Federal political contribution tax credit	644	644
Federal political contributions 646 646		
Federal qualifying environmental trust tax credit	648	648
Investment tax credit from Schedule 31	652	

Subtotal **80978** **F****Part I tax payable** - Line E **minus** Line F **80978** **G**

Enter amount G on line 700 of page 8.

Summary of tax and credits**Federal tax**

Part I tax payable from page 7	700	101
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	12846
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		12947

Add provincial or territorial tax:

Provincial or territorial jurisdiction	750	750
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)		
Net provincial or territorial tax payable (except Quebec and Alberta)	760	3760
Provincial tax on large corporations (New Brunswick and Nova Scotia)	765	765
		4525
Total tax payable	770	17472 A

Deduct other credits:

Investment tax credit refund from Schedule 31	780	
Dividend refund from page 6	784	
Federal capital gains refund from Schedule 18	788	
Federal qualifying environmental trust tax credit refund	792	792
Canadian film or video production tax credit refund (Form T1131)	796	796
Film or video production services tax credit refund (Form T1177)	797	797
Tax withheld at source	800	800
Total payments on which tax has been withheld	801	801
Provincial and territorial capital gains refund from Schedule 18	808	
Provincial and territorial refundable tax credits from Schedule 5	812	
Tax instalments paid	840	840
	890	4025
Total credits		4025 B

Refund code 894 4

Overpayment

Balance (line A minus line B) 13447

**Direct deposit request**

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☒ Start ☐ Change information

910 91000 Branch number

914 914 Institution number

918 918003456789 Account number

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid 390

Enclosed payment 898 898

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due?

896 1 Yes ☒ 2 No ☐

* The New Brunswick tax on large corporations is eliminated effective January 1, 2009.

Certification

I, 950 LAST NAME 950 951 FIRST NAME 951 954 POSITION 954

Last name in block letters First name in block letters Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this tax year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

955 Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation

956 TEL-956-3452 Telephone number

Is the contact person the same as the authorized signing officer? If no, complete the information below

957 1 Yes ☐ 2 No ☒

958 NAME 958 Name in block letters

959 TEL-959-7654 Telephone number

Language of correspondence - Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

990 1