INCOME STATEMENT INFORMATION (1998 and later taxation years)

Name of corporation	Business Number	Taxation year end					
		Y	ear		Month	1	Day
		1	ĺ	I	l ı		1

- Use this schedule to report the corporation's income statement information.
- For more information, see the Guide to the General Index of Financial Information (GIFI) for Corporations and the T2 Corporation Income Tax Guide.
- · Attach additional schedules if there is not enough space.

0001	Operating name	0002 Description of the operation	0003	** Sequence
				number
				01

Non-farming income				
Α	В			
Field Code	Amount			
* 8299				

Non-farming expenses				
Cost of sales				
Α	В			
Field Code	Amount			

Non-farming expenses					
Operating expenses					
Α	В				
Field Code	Amount				
* 9368					

^{*} These field codes must be completed if you are reporting non-farming revenue or expenses.

^{**} See page 3 of this schedule for information on field code 0003.

INCOME STATEMENT INFORMATION – continued

Farming income				
Α	В			
Field Code	Amount			
* 9659				
Fa	arming expenses			

Farming expenses – continued		
Α	В	
Field Code	Amount	
* 9898		

Extraordinary itama and				
Extraordinary items and				
	income taxes			
Α	В			
Field Code	Amount			
** 9999				

^{**} This field must be completed for all corporations.



Canada Revenue Agency Agence du revenu du Canada

SCHEDULE 140

SUMMARY STATEMENT (1998 and later taxation years)

- Use this section on the schedule **only** to report the summary statement when you are submitting supplementary income statements.
- For information on supplementary income statements, see Appendix B Reporting multiple lines of business of the *Guide to the General Index of Financial Information (GIFI) for Corporations*.
- Attach additional schedules if there is not enough space.

Α	В
Field Code	Amount
*** 9970	

Extraordinary items and					
	income taxes				
Α	В				
Field Code	Amount				
*** 9999					

^{*} These field codes must be completed if you are reporting farming revenue or expenses.

^{***} These field codes must be reported.

- Information -

Field code 0003 is pre-printed on this schedule. If you are submitting supplementary income statements, cross out the pre-printed 01 and complete in sequential order. Please refer to Appendix B of the *Guide to the General Index of Financial Information (GIFI) for Corporations* for information on reporting multiple lines of business using supplementary income statements.

Commonly used fields codes

The following list contains some commonly used GIFI income statement field codes. You are not limited to using just these codes. Please refer to Appendix A of the *Guide to the General Index of Financial Information (GIFI) for Corporations* for a complete listing of the GIFI codes. Bolded field codes must be reported.

Non-farming revenue and expenses

Account description	Field Code	Account description	Field Code	
Non-farming revenue		Operating expenses – continued		
Trade sales of goods and services	8000	Amortization of intangible assets	8570	
Total sales of goods and services	8089	Bad debt expense	8590	
Investment revenue	8090	Employee benefits	8620	
Dividend income	8095	Amortization of tangible assets	8670	
Commission revenue	8120	Insurance	8690	
Rental revenue	8140	Interest and bank charges	8710	
Real estate rental revenue	8141	Interest on long term debt	8714	
Realized gains/losses on disposal of assets	8210	Bank charges	8715	
Realized gains/losses on sale of investments	8211	Business taxes	8762	
Other revenue	8230	Office expenses	8810	
Income/loss of subsidiaries/affiliates	8232	Professional fees	8860	
Total revenue	8299	Accounting fees	8862	
		Management and administration fees	8871	
Non-farming expenses		Real estate rental	8911	
Cost of sales		Equipment rental	8914	
Opening inventory	8300	Repairs and maintenance	8960	
Purchases/cost of materials	8320	Repairs and maintenance – buildings	8961	
Direct wages	8340	Salaries and wages	9060	
Trades and sub-contracts	8360	Management salaries	9065	
Other direct costs	8450	Supplies	9130	
Freight in and duty	8457	Property taxes	9180	
Closing inventory	8500	Travel expenses	9200	
Cost of sales	8518	Utilities	9220	
Gross profit/loss	8519	Telephone and communications	9225	
		Other expenses	9270	
Operating expenses		Vehicle expenses	9281	
Advertising and promotion	8520	General and administrative expenses	9284	
Advertising	8521	Total operating expenses	9367	
Meals and entertainment	8523	Total expenses	9368	
		Net non-farming income	9369	

Commonly used fields codes - continued

The following list contains some commonly used GIFI income statement field codes. You are not limited to using just these codes. Please refer to Appendix A of the *Guide to the General Index of Financial Information (GIFI) for Corporations* for a complete listing of the GIFI codes. Bolded field codes must be reported.

Farming revenue and expenses

Account description	Field Code	Account description	Field Code
Farming revenue		Farming expenses – continued	
Grains and oilseeds	9370	Livestock purchases	9712
Wheat	9371	Veterinary fees, medicine and breeding fees	9713
Barley	9373	Machinery fuel	9764
Corn	9375	General farm expenses	9790
Other crop revenues	9420	Amortization of tangible assets	9791
Fruit	9421	Advertising, marketing costs and promotion	9792
Vegetables	9423	Building repairs and maintenance	9795
Cattle	9471	Custom or contract work	9798
Poultry	9473	Electricity	9799
Milk and cream (excluding dairy subsidies)	9476	Other insurance premiums	9804
Program payment revenues	9540	Interest and bank charges	9805
NISA payments	9543	Professional fees	9809
Other farm revenues/losses	9600	Property taxes	9810
Rental income	9606	Rent – land and buildings	9811
Interest income	9607	Salaries and wages	9814
Total farm revenue	9659	Motor vehicle expenses	9819
		Telephone	9824
Farming expenses		Net inventory adjustment	9870
Fertilizers and lime	9662	Total farm expenses	9898
Seeds and plants	9664	Net farm income	9899
Feed, supplements, straw and bedding	9711		

Extraordinary items and income taxes

Account description	Field Code
Extraordinary items and income taxes	
Extraordinary item(s)	9975
Current income taxes	9990
Deferred income tax provision	9995
Net income/loss after taxes and	
Extraordinary items	9999