

**NOTES CHECKLIST  
(2004 and later taxation years)**

Corporation's name	Business Number	Taxation year-end Year      Month      Day
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- This schedule should be completed from the perspective of the person who prepared or reported on the **financial statements**. This person is referred to as the "accounting practitioner", in this schedule.
- For more information, see RC4088, *Guide to the General Index of Financial Information (GIFI) for Corporations* and T4012, *T2 Corporation – Income Tax Guide*.
- Attach a copy of this schedule, along with any Notes to the financial statements, to the GIFI.

**Part 1 – Accounting practitioner information**

Does the accounting practitioner have a professional designation? ..... **095**    1 Yes     2 No

Is the accounting practitioner connected\* with the corporation? ..... **097**    1 Yes     2 No

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note**  
If the accounting practitioner does not have a professional designation **or** is connected with the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4.

**Part 2 – Type of involvement**

Choose the option that represents the highest level of involvement of the accounting practitioner:

**198**

Completed an auditor's report ..... 1

Completed a review engagement report ..... 2

Conducted a compilation engagement ..... 3

**Part 3 – Reservations**

If you selected option "1" or "2" under **Type of involvement** above, answer the following question:

Has the accounting practitioner expressed a reservation? ..... **099**    1 Yes     2 No

**Part 4 – Other information**

Were notes to the financial statements prepared? ..... **101**    1 Yes     2 No

If Yes, complete lines 102 to 107 below:

Are any values presented at other than cost? ..... **102**    1 Yes     2 No

Has there been a change in accounting policies since the last return? ..... **103**    1 Yes     2 No

Are subsequent events mentioned in the notes? ..... **104**    1 Yes     2 No

Is re-evaluation of asset information mentioned in the notes? ..... **105**    1 Yes     2 No

Is contingent liability information mentioned in the notes? ..... **106**    1 Yes     2 No

Is information regarding commitments mentioned in the notes? ..... **107**    1 Yes     2 No

Does the corporation have investments in joint venture(s) or partnership(s)? ..... **108**    1 Yes     2 No

If Yes, complete line 109 below:

Are you filing financial statements of the joint venture(s) or partnership(s)? ..... **109**    1 Yes     2 No