

Courtesy Translation

Revenu Québec requires corporations established in Québec to file forms in French. For this reason, it does not produce an English version of the corporation income tax return and of the forms to be enclosed with it. However, Revenu Québec provides translations of the content of the forms for information purposes.

Corporation Income Tax Return

01a	Québec enterprise number (NEQ)	01b	Identification number	File	IC 0001	Area code	Telephone
02	Name of corporation						
03	Address of head office or principal place of business (if the address has changed)						
	Number	Street, P.O. box		Suite			
	City, town or municipality	Province				03b	Postal code

Information

05	End-date of the fiscal period covered by the return	Y	M	D
06	Date on which business activities began in Québec, if this is the corporation's first Québec return	Y	M	D
08	End-date of the previous fiscal period	Y	M	D
09	Date of incorporation	Y	M	D
10	Did the corporation receive government assistance (a subsidy) during the fiscal period indicated on line 05? If yes , indicate the amount of assistance received. Also indicate the purpose that it served.	Yes	No	
11	Did the corporation carry on its activities primarily <ul style="list-style-type: none"> • in a designated building of the Cité du multimédia? • in designated premises of the CNNTQ? • in a designated building of an ITDC, a NEC or a BDC? If yes , attach the valid certificate issued by Investissement Québec.	Yes	No	
13	Is the corporation applying for the temporary exemption?	Yes	No	
14	Is the corporation enclosing form CO-1012 (losses carried to previous years)?	Yes	No	
15	Is the corporation a large corporation?	Yes	No	
16	Is the corporation enclosing form CO-771.R.3 (proportion of business carried on in Québec and elsewhere)? If yes , indicate the gross revenue from Québec sources reported on the form.	Yes	No	
17	Corporation's sales figure			
18	Corporation's total assets (according to financial statements)			
21	Start-date of production, if the corporation is a mining corporation that has reached the production stage	Y	M	D
22	Does the corporation have farm income? If yes, indicate the gross income.	Yes	No	
23	Does the end-date of the fiscal period (indicated on line 05) coincide with a change in control of the corporation?	Yes	No	
24	Is the return an amended return?	Yes	No	
25	Is the corporation a corporation other than a Canadian-controlled private corporation (CCPC)?	Yes	No	
26	Is the corporation an agent corporation, a dummy corporation or a general partner?	Yes	No	
27	Is the corporation a non-profit organization?	Yes	No	
28	Is the corporation a non-resident corporation?	Yes	No	
29	Has the corporation ceased its activities?	Yes	No	
30	Was there a change in the type of corporation during the year?	Yes	No	
32	Describe the corporation's activities.	Yes	No	
34	Was the corporation formed through an amalgamation that occurred during the year?	Yes	No	
35	Did the corporation continue the operations of another business during the year?	Yes	No	

38	Did the corporation dispose of property to which section 518 of the <i>Taxation Act</i> applies and respecting which form TP-518 was filed during the year?	Yes	No
42	Did the corporation wind up one or more of its subsidiaries during the year? If yes , indicate the Québec enterprise number (NEQ) or identification number of the corporation or corporations and the date of the winding-up.	Yes	No
42a	1. NEQ or identification number	42b	1. Y M D
	2. NEQ or identification number		2. Y M D
43	Does the corporation hold an interest in one or more partnerships? If yes , indicate the percentage of its interest in the partnership and the partnership's Québec enterprise number (NEQ) or identification number.	Yes	No
43a	1. %	43b	1. NEQ or identification number
	2. "		2. " "
	3. "		3. " "
	4. "		4. " "

Certification

I certify that I have examined this return (including the related forms, schedules, other returns and statements attached), that it is accurate and complete and that the information it contains corresponds to the information entered in the registers and books of account of the corporation. I also certify that the method used to calculate income for the taxation year covered by this return is in conformity with that of the preceding year. If there are exceptions, they are clearly described in a statement attached to this return.

Name of authorized signee (please print)

Signature

Date

Area code Telephone

Revenu Québec may compare the information in this return with information obtained from other sources, and may communicate the information to other government departments and agencies.

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Information (continued)

44	If the corporation was associated with one or more other corporations, indicate the number of other corporations with which the corporation was associated and complete lines 44a through 44d.	Number
44a	Enter the paid-up capital, calculated on a consolidated basis for the preceding taxation year, for all of the associated corporations.	
44b	Enter the Québec enterprise number (NEQ) or identification number of each of the associated corporations (if there are more than four associated corporations, attach another sheet).	
	1. NEQ or identification number	3. NEQ or identification number
	2. " "	4. " "
44c	Are one or more of the associated corporations Canadian corporations resident outside Québec?	Yes No
44d	Are one or more of the associated corporations resident outside Canada?	Yes No
45	If the corporation was associated with one or more Canadian-controlled private corporations, indicate the number of other corporations with which the corporation was associated and complete lines 45a and 45b.	Number
45a	Enter the paid-up capital, calculated on a Canadian basis for the preceding taxation year, for all of the associated corporations.	
45b	Enter the Québec enterprise number (NEQ) or identification number of each of the associated corporations (if there are more than four associated corporations, attach another sheet).	
	1. NEQ or identification number	3. NEQ or identification number
	2. " "	4. " "
46	Is the corporation the beneficiary of a designated trust?	Yes No

Additional information

200	Directors of the corporation		
	1 Name	1 Social insurance number	1 Title or position
	2 "	2 " "	2 " "
	3 "	3 " "	3 " "
205	Canadian-controlled private corporation		
	If the corporation is a Canadian-controlled private corporation, provide the information requested below concerning the three shareholders that hold the most shares with voting rights in all circumstances, according to the share register. If you are claiming the temporary (five-year) exemption, enclose a list of all shareholders.		

Shareholders						
206	Name	207	Social insurance number, NEQ or identification number		208	Percentage of voting shares
1	"	1	"	"	1	%
2	"	2	"	"	2	%
3	"	3	"	"	3	%
210	Resource person					
	Name				Telephone number	
211	Location of registers and books of account					
	Address					

IMPORTANT

Financial statements

Attach complete financial statements and, if applicable, the auditor's report. If the corporation **holds an interest in a partnership or joint venture**, you must also attach the financial statements of the partnership or joint venture for the fiscal period ended during the corporation's fiscal period or on the same end-date.

In addition, in the case of a corporation that carries out a major investment project, of a corporation that operates a business established in the Montréal international trade zone at Mirabel (MITZM), of a corporation that operates a stock exchange business or a securities clearing-house business (taking into account the paid-up capital calculated on a consolidated basis), also attach the financial statements respecting the major investment project, business established in the MITZM, stock exchange business or securities clearing-house business, as applicable.

Calculation of taxable income

250	Net income (or net loss) according to financial statements or form CO-17.A.1, as applicable	
250a	Amount respecting income averaging for forest producers, from form CO-726.30	
251	Amount by which the losses exceed the income from the operations of	
251a	• an IFC	
251b	• a corporation established in the MITZM	
252		
253	Donations and gifts (schedule CO-17S.2)	
255	Gifts to the government of Canada or to a provincial government, gifts of cultural property, gifts of property with heritage value, ecological gifts (schedule CO-17S.2)	
256	Taxable dividends (schedule CO-17S.3)	
	Losses from other years (schedule CO-17S.4)	
260	• Restricted farm losses	
261	• Non-capital losses	
262	• Net capital losses	
263	• Farm losses	
264	• Corporation's share of limited partnership losses	
	Deductions	
265	265i	Specify:
266	266i	Specify:
270		
275		
297	Other (specify):	
299	Add lines 275 and 297. If the result is negative, enter 0.	
	Carry the result to line 420 on page 4. Taxable income	

Calculation of paid-up capital

300	Paid-up capital and any interest of a similar nature
301	Surplus
302	Other surpluses (specify):

Provisions and reserves

- 305 • Stocks
- 306 • Investments
- 307 • Contingencies
- 308 • Doubtful debts not deducted
- 309 • Future income tax liabilities
- 312 • Other (specify):
- 315 Financing of an inventory of new vehicles
- 317** Debts secured by corporation property
- 318 Bank loans and overdrafts
- 319 Other loans and advances granted to the corporation, regardless of source
- 320 Accrued interest
- 323 Bank acceptances and similar securities
- 324 Other debts outstanding for more than six months (specify):
- 325** Other (specify):
- 330 **Subtotal**

Deductions

- 331** Expenses related to the issuing of shares or bonds
- 332 Deficit
- 333 Deduction for mining operations
- 334 Future income tax assets
- 335 Amounts prescribed by law with respect to an international financial centre
- 336 Costs related to the acquisition or conversion of vessels
- 337 Eligible acquisition costs with respect to qualified property
- 338
- 339 Government and non-government assistance
- 340
- 342 Deduction for the financing of an inventory of new vehicles
- \$1 million deduction**
- 347 Amount B from form CO-1137.A X Percentage from line 16 of form CO-1137.E, or 100%
- 348 Other (specify):
- 349 Add lines 331 to 335, 340, 342, 347 and 348. **Deductions**
- 350** Subtract line 349 from line 330. If the result is negative, enter 0. **Balance**

Reduction for investments, loans and advances

Calculation of qualified property

Attach a separate sheet indicating the value (according to the balance sheet) of each property for which a deduction is claimed, and the name of the issuing corporation.

- 351 Shares of other corporations
- 352 Bonds of other corporations
- 353a Debts of other corporations secured by property other than an account receivable outstanding for **less** than six months
- 353b Debts of other corporations outstanding for **more** than six months
- 354** Other loans and advances to other corporations
- 355 Loans and advances made to a partnership or a joint venture and included in the paid-up capital of a corporation that has an interest in the partnership or joint venture
- 357 Bank acceptances and similar securities
- 358 Investments with a financial institution not related to the corporation
- 359 Other (specify):
- 360** **Qualified property**

Calculation of total assets

- 371** Total assets (according to the balance sheet)
- 372 Any provision (except for depreciation and depletion) that is not allowed as a deduction in calculating income for income tax purposes, where the provision reduces the assets shown on the balance sheet
- 373 Mortgage loans that reduced assets and must be included in paid-up capital
- 374 Other amounts that reduced assets and must be included in paid-up capital

379	Other (specify):		
380	Subtotal		
381	Provisions for depreciation and depletion, if they are included in liabilities		
382	Reserves for doubtful debts, if they are included in liabilities and were deducted in calculating income for income tax purposes		
383	Other (specify):		
388			
390	Total assets		
391	Reduction for investments, loans and advances		
	Qualified property (line 360)	X	Balance (line 350)
	<hr/>		
	Total assets (line 390)		
392	Subtract line 391 from line 350.		
393	393i	Deductions. Specify:	
399	Carry the result to line 426 on page 4.		Paid-up capital

Summary of income tax and other taxes

Income tax and contributions payable

420	Taxable income (line 299)		
420a	Amount giving entitlement to the temporary exemption (amount I, on form CO-771)		
420ab	Share of the \$400,000 business limit, if applicable (amount A, on form CO-771.1.3)		
420b	Savings and credit union whose taxation year started before June 12, 2003 (amount N, on form CO-771, version 2004-07)		
420c	Income from an eligible business (amount D, on form CO-771)		
420cb	Income from an eligible business carried on in Canada – SMB (amount G, on form CO-771)		
420d	Income tax (form CO-771 or CO-771.12)		
421	Proportion of business carried on in Québec (form CO-771.R.3 or CO-771.R.14, as applicable)		%
421a	Multiply line 420d by the proportion on line 421.		
	Deduction in the calculation of income tax		
421bi	Specify:		421b
421ci	" "		421c
422	Add lines 421b and 421c (the amount must not exceed the amount on line 421a).		
422a			
422bb	Contribution to the Québec Youth Fund (form CO-1186.6, Part I)		
422c			
423	Deduction for logging tax		
425	Income tax and contributions payable		

Amounts written off and special taxes payable

	Amount written off	Special tax
425ai	Specify:	425aa
425bi	" "	425bb
425z	Add lines 425a and 425b. Special taxes payable	

Tax on capital payable

426	Paid-up capital (line 399 on page 3 or form CO-1140, as applicable)		
426a	Paid-up capital, used for a purpose other than the calculation of tax on capital		
427a	Tax on paid-up capital (form CO-1132)		
428	Proportion of business carried on in Québec entered on line 421		%
429			
430	Amount from line 429	X	Number of days in the taxation year / 365

	Capital tax credit respecting investments		
430aa	• for the year (amount C, on form CO-1139)		
430ab	• carried forward from the previous year (amount D, on form CO-1139)		
430ac	• claimed as a deduction (amount F, on form CO-1139)		

430ad Subtract line 430ac from line 430.
 430a Amount from line 430ad or minimum amount
 430c Additional contribution to the Québec Youth Fund, if applicable (Part II of form CO-1186.6)
431 Tax on capital payable and additional contribution payable

Tax on capital payable by an insurance corporation (form CO-1167)

Premiums for
432 • insurance of persons or uninsured employee benefit plans **x 2%**
 432a • damage insurance **x 3%**
 433 Tax on marine insurance
 433a
 434 Amount from line 433a or minimum amount
Tax on capital payable by an insurance corporation
 434a **Tax on capital of life insurers** (form CO-1175.4)
 436 **Compensation tax payable by a financial institution** (form CO-1159.2)
438 Add lines 425, 425z, 431, and 434 through 436. **Income tax and other taxes payable**

Payments

440 Instalments paid (form CO-1027.VE)

Miscellaneous tax credits

440pi	440p
440qi	440q
440ri	440r
440si	440s
440ti	440t
440ui	440u
440vi	440v
440wi	440w
440xi	440x
440yi	440y
440z	Add lines 440 through 440y. Total payments and credits
441a	Subtract line 440z from line 438.
441b	Registration fee (Québec enterprise register, form LE-630)
441	Carry the result to box 444 or 445, as applicable. Balance due or refund

444	Balance due	435	Payment included	445	Refund
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Distribution of the refund

490 • Claimed
 491 • Applied to subsequent instalment
 492 • Transferred to a third party

Make your cheque or money order payable to the Minister of Revenue of Québec, and attach it to page 1.