

## **SECTION VII**

A minimum number of reference points **must** be cross-checked before the Annual Return **or the Interim Return** is filed. The corresponding figures must agree exactly, resolving any rounding differences.

A convention for identifying each reference point (datapoint) has been adopted.

For example:

Page 20.10, line 01, column 01 is represented as: 20100101

Note: two "inside datapoints" are located on the Statement of Income, Page 20.30:

20304005 "Ancillary Operations expenses"

20306005 "Income Taxes on Extraordinary Items"

Commercially available software includes the minimum cross-checks required, which may be found (described as "validation rules") on OSFI's website at the following link:

<http://www.osfi-bsif.gc.ca/eng/documents/guidance/docs/frdbval4.xls>