



For Departmental Use

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**CORPORATION INCOME TAX RETURN (1990 and Subsequent Years)**

For use by all corporations, as a FEDERAL income tax return and as a PROVINCIAL income tax return in respect of those provinces and territories which have entered into an agreement under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977.

ONE COMPLETED RETURN together with the required financial statements and schedules is to be delivered or mailed within six months from the end of the taxation year to the DISTRICT TAXATION OFFICE or mailed to the TAXATION CENTRE. The T2 Corporation Income Tax Guide provides information on completing the T2 return.

**IDENTIFICATION**

<p>Account Number (See Guide item 28)</p> <p>Name of Corporation (Print) (Guide item 29)</p> <p>Address of Head Office (Guide item 29)</p> <p>City and Province or Territory</p> <p>Postal Code</p> <p>(a) Has the above address changed since last return was filed? No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>(b) If "Yes", has the Department been previously notified of the change? No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Mailing Address (If different from Head Office address) (Guide item 29)</p> <p>c/o</p> <p>City and Province or Territory</p> <p>Postal Code</p> <p>(a) Has the above address changed since last return was filed? No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>(b) If "Yes", has the Department been previously notified of the change? No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Is the corporation a resident of Canada? (Guide item 30)</p> <p>1 No <input type="checkbox"/> 2 Yes <input type="checkbox"/></p> <p>If "No", provide country of residence?</p> <p>Describe major business activity (Guide item 37)</p> <p>Has major activity changed since last return was filed? 1 No <input type="checkbox"/> 2 Yes <input type="checkbox"/></p> <p>Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage that the revenue from each is of the total revenue</p> <p>(Guide item 37)</p>	<p>Is this the first year of filing? (Guide item 34) No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Is this an amended return? No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Is this the final year before amalgamation or wind-up? No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Return for taxation year (Guide item 32)</p> <p>From Day Month Year To Day Month Year</p> <p>1 9 1 9</p> <p>(a) Has the fiscal year changed since last return was filed? No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>(b) If "Yes", was there a change of control per subsection 249(4)? This year <input type="checkbox"/> Last year <input type="checkbox"/></p> <p>Type of corporation at end of taxation year (Guide item 33)</p> <p>1 <input type="checkbox"/> Canadian-controlled Private 4 <input type="checkbox"/> Other (Specify)</p> <p>2 <input type="checkbox"/> Other Private</p> <p>3 <input type="checkbox"/> Public 5 <input type="checkbox"/> Other - Controlled by Public Corporation</p> <p>Did the type of corporation change during this taxation year? (Guide item 33)</p> <p>1 No <input type="checkbox"/> 2 Yes <input type="checkbox"/> If "Yes", specify change</p> <p>Provide the date of incorporation and if the first return of an amalgamated corporation, the date of amalgamation (Guide items 34 and 35)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="3">Date of Incorporation</th> <th colspan="3">Date of Amalgamation</th> </tr> <tr> <td>Day</td><td>Month</td><td>Year</td> <td>Day</td><td>Month</td><td>Year</td> </tr> <tr> <td></td><td></td><td>1 9</td> <td></td><td></td><td>1 9</td> </tr> </table> <p>Provide your Employer's Remittance Account Number. If the corporation has more than one number, provide any one of those numbers (Guide item 36)</p>	Date of Incorporation			Date of Amalgamation			Day	Month	Year	Day	Month	Year			1 9			1 9
Date of Incorporation			Date of Amalgamation																
Day	Month	Year	Day	Month	Year														
		1 9			1 9														
<p>1 <input type="checkbox"/> Product or service % 2 <input type="checkbox"/> Product or service % 3 <input type="checkbox"/> Product or service %</p>																			

**COMPUTATION OF TAXABLE INCOME**

Net income (loss) for income tax purposes per financial statements or T2S(1), as applicable (Guide items 38 and 53)	111
Deduct: Charitable donations 113 maximum 20% of net income (Guide item 54)	115
Gifts to Canada or a province and gifts of cultural property (Guide item 55)	117
Taxable dividends deductible per Sections 112 and 113 (Guide item 56)	119
Part VI.1 tax X 9/4 (for taxation years commencing prior to 1990, see Guide item 57)	120
Restricted farm losses of prior taxation years per T2S(4) (Guide item 59)	121
Non-capital losses of prior taxation years per T2S(4) (Guide items 60 and 61)	123
Net capital losses of prior taxation years per T2S(4) (Guide item 62)	125
Farm losses of prior taxation years per T2S(4) (Guide item 63)	126
Other Adjustments (Specify) (Guide item 66)	
<b>Taxable Income</b>	<b>127</b>

## SCHEDULES AND INFORMATION REQUIRED

**Financial Statements** – Complete financial statements (including auditor's report and notes to financial statements, if any) **MUST** be attached to this return. **Schedules** – All corporations must complete the following questionnaire and for each question to which a reply is "Yes", tick (✓) the box and attach the appropriate form or schedule providing full details. The "T2 Corporation Income Tax Guide" contains the instructions necessary to complete the forms or schedules. Schedules indicated with an asterisk (\*) are printed by the Department and are available at any District Taxation Office. All other attached schedules for which preprinted forms are not provided should be indexed in the top right hand corner with the number as indicated under the "Schedule Number" column.

	Yes	Schedule Number	Guide Item(s)
1 - Is net income per financial statements different from net income for income tax purposes? _____	<input type="checkbox"/>	T2S(1)	38 & 53
2 - Has the corporation made any charitable donations, gifts to Canada or a province or gifts of cultural property? _____	<input type="checkbox"/>	T2S(2)	54 & 55
3 - Has the corporation received or paid any dividends? _____	<input type="checkbox"/>	T2S(3)*	56, 85 & 87
4 - Is the corporation claiming any non-capital, net capital, farm, limited partnership or restricted farm losses? _____	<input type="checkbox"/>	T2S(4)	58 - 64
5 - Has the corporation a permanent establishment in more than one jurisdiction? _____	<input type="checkbox"/>	T2S-TC*	94
6 - Has the corporation, by either an actual or a deemed disposition, realized any capital gains (including capital gains dividends) or incurred any capital losses? _____	<input type="checkbox"/>	T2S(6)*	39
7 - If a Canadian-controlled private corporation, has the corporation any income other than from an active business carried on in Canada? _____	<input type="checkbox"/>	T2S(7)*	67
8 - If a Canadian-controlled private corporation, has the corporation carried on business as a member of one or more partnerships? _____	<input type="checkbox"/>	T2S(7)(A)*	67
9 - Has the corporation any assets eligible for capital cost allowance? _____	<input type="checkbox"/>	T2S(8)*	40
10 - Has the corporation any assets that are eligible capital property? _____	<input type="checkbox"/>	T2S(8)(A)*	41
11 - Has the corporation any related corporations? _____	<input type="checkbox"/>	T2S(9)	14
12 - Has the corporation any associated corporations? _____	<input type="checkbox"/>	T2013*	12
13 - Has the corporation had any non-arm's length transactions with a non-resident person, including transactions involving nil or non-monetary consideration? If yes, file information return T106, under separate cover, at your District Taxation Office or Taxation Centre. _____	<input type="checkbox"/>	T106*	26
14 - a) Has the corporation had any transactions (including section 85 transfers) with its shareholders, officers or employees, excluding those in question 13? If an election is made under section 85, form T2057 or T2058 must be filed. _____	<input type="checkbox"/>	T2S(11)	15
b) If "Yes" and the transaction was between corporations not dealing at arm's length and in respect of which section 85 applies, were all or substantially all of the assets of the transferor disposed of to the transferee? _____	<input type="checkbox"/>	T2S(11)(A)	18
15 - Has the corporation an earned depletion base? _____	<input type="checkbox"/>	T2S(12)	42
16 - Is the corporation claiming reserves of any kind? _____	<input type="checkbox"/>	T2S(13)	43
17 - Has the corporation paid any royalties, management fees or other similar payments to residents of Canada? _____	<input type="checkbox"/>	T2S(14)	17
18 - Is the corporation claiming a deduction for payments to a registered pension plan, registered supplementary unemployment benefit plan, deferred profit sharing plan or employees profit sharing plan? _____	<input type="checkbox"/>	T2S(15)	18
19 - Is the corporation claiming a patronage dividend deduction? _____	<input type="checkbox"/>	T2S(16)*	44
20 - Is the corporation a Credit Union claiming a deduction for "Allocation in Proportion to Borrowing"? _____	<input type="checkbox"/>	T2S(17)	45
21 - Is the corporation an Investment Corporation under section 130, or a Mutual Fund Corporation under section 131? _____	<input type="checkbox"/>	T2S(18)	109
22 - Has the corporation any non-resident shareholders? _____	<input type="checkbox"/>	T2S(19)	21
23 - Was the corporation carrying on business in Canada while not a Canadian Corporation? _____	<input type="checkbox"/>	T2S(20)	92
24 - Is the corporation claiming federal foreign tax credits or federal logging tax credits? _____	<input type="checkbox"/>	T2S(21)*	75, 76 & 77
25 - Did the corporation or any controlled foreign affiliate of the corporation or any other corporation with which the corporation did not deal at arm's length have, at any time during the taxation year, a beneficial interest in a non-resident discretionary trust to which subsection 94(1) applied? _____	<input type="checkbox"/>	T2S(22)	22
26 - Has the corporation made a claim for scientific research and experimental development under subsection 37(1)? _____	<input type="checkbox"/>	T661*	46
27 - Is this the first return of (a) a new corporation, or (b) an amalgamated corporation, or (c) a parent corporation after winding-up a subsidiary corporation? _____	<input type="checkbox"/>	T2S(24)	34 & 35
28 - Did the corporation have any foreign affiliates as defined in paragraph 95(1)(d) during the year? _____	<input type="checkbox"/>	T2S(25)	23
29 - Is the corporation a Non-Resident-Owned Investment Corporation claiming an allowable refund? _____	<input type="checkbox"/>	T2S(26)	110
30 - Has the corporation any Canadian manufacturing and processing profits? _____	<input type="checkbox"/>	T2S(27)*	68
31 - Is the corporation adding an amount to taxable income under section 110.5? _____	<input type="checkbox"/>	T2S(28)	66
32 - Has the corporation paid any royalties, rents, management fees, technical assistance fees, research and development fees, interest, dividends or firm payments to non-residents of Canada in respect of which the appropriate NR4-NR4A or T4-T4A return has not been filed? _____	<input type="checkbox"/>	T2S(29)	24
33 - Is the corporation claiming an expense for advertising space in an issue of a non-Canadian newspaper or periodical or for an advertisement broadcasted by a foreign broadcasting undertaking? _____	<input type="checkbox"/>	T2S(30)	25
34 - If a non-resident corporation, has the corporation paid fees, commissions or other payments to non-residents in respect of services performed in Canada; reported income from rent on real property in Canada or from timber royalties; carried on business in Canada through a permanent establishment? _____	<input type="checkbox"/>		5
35 - Have any contributions been made to, or refunds received from, a Retirement Compensation Arrangement (R.C.A.) in the year? _____	<input type="checkbox"/>		
36 - Is the corporation claiming a loss/deduction in respect of a tax shelter acquired after August 31, 1989? _____	<input type="checkbox"/>	T5004*	19
37 - Is the corporation a member of a partnership for which a partnership identification number has been assigned? If "Yes", attach a list of all such numbers on a separate sheet _____	<input type="checkbox"/>	T5013*	20

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Name of Corporation	Account Number	Taxation Year End		
		Day	Month	Year
		1	9	

**SMALL BUSINESS DEDUCTION**

Guide item 67

**Canadian-Controlled Private corporations throughout the taxation year**

Income from active business carried on in Canada per T2S(7) or T2S(7)(A) -----	223	
Taxable Income from line 127 on page 1 (Less Adjustment for Foreign Tax Credit) -----	225	(B)
Business Limit for the year (Per T2013 for associated corporations) -----	227	(C)
Small Business Deduction - 16% of the least of Amounts (A), (B) and (C) -----	231	

**MANUFACTURING AND PROCESSING PROFITS DEDUCTION**

Guide item 68

**All corporations that have such profits**

Canadian manufacturing and processing profits per T2S(27) -----	233	
Deduct: The least of amounts in lines 223, 225 and 227 above -----		(A)
Taxable Income from line 127 on page 1 -----		
Deduct the aggregate of:		
i) Least of amounts in lines 223, 225 and 227 above -----		
ii) Canadian-controlled Private Corporations only, enter		
Canadian investment income from line 247 -----		
Foreign investment income from line 249 -----		
Subtotal -----	449	
Deduct: Net Capital losses claimed at line 125 -----		
iii) Foreign Business Income Tax Credit from line 213 -----		
	× 10/4 =	
		235 (B)
Lesser of (A) and (B) -----	×	(C)
	number of days in the taxation year before July 1989	× 2% =
	number of days in the taxation year	
Lesser of (A) and (B) -----	×	(D)
	number of days in the taxation year after June 1989 and before July 1990	× 3% =
	number of days in the taxation year	
Lesser of (A) and (B) -----	×	(E)
	number of days in the taxation year after June 1990	× 4% =
	number of days in the taxation year	
Manufacturing and Processing Profits Deduction - Total of (C), (D) and (E) (Enter Amount (F) in Part I calculation below) -----	243	(F)

**PART I TAX ON TAXABLE INCOME**

Guide item 69

**All corporations**

Taxable Income from line 127 on page 1 -----		(A)
Tax at 38% of Amount (A) -----	202	
Add: Tax at 5% of taxable income earned in the Nova Scotia Offshore Area for taxation years commencing prior to December 23, 1989. (Guide item 70) -----	204	
	<b>Net Amount</b>	
Deduct: Small Business Deduction from line 231 above -----		
Investment Corporation Deduction (Guide item 71) -----	203	
(Taxed Capital Gains 205 ----- )		
Additional Deduction - Credit Unions (Guide item 72) -----	206	
Federal Tax Abatement (Guide item 73) -----	207	
Manufacturing and Processing Profits Deduction from line 243 above -----		
		Sub-total
Add: Corporate Surtax from page 4 -----	209	
		Sub-total
Deduct: Foreign Non-Business Income Tax Credit per T2S(21) (Guide item 75) -----	211	
Foreign Business Income Tax Credit per T2S(21) (Guide item 76) -----	213	
Logging Tax Credit per T2S(21) (Guide item 77) -----	215	
Federal Political Contribution Tax Credit (Guide item 78) -----	217	
(Federal Political Contributions (receipts attached) 219 ----- )		
Part VI Tax Credit per T921 (Guide item 79) -----	224	
Part I.3 Tax Credit per T962 (Guide item 80) -----	226	
Investment Tax Credit per T2038 (CORP) (Guide item 81) -----	221	
Part I Tax Payable - enter on line 129 on page 6 -----		

**CALCULATION OF 3% CORPORATE SURTAX**

Guide item 74

"Net Amount" from Part I Tax on Taxable Income calculation on page 3 _____		_____ (A)
Deduct:	(i) 10% of taxable income _____	_____ (1)
	(ii) 5% of taxable income earned in the Nova Scotia Offshore Area from line 204 _____	_____ (2)
	(iii) Investment Corporation Deduction from line 203 _____	_____ (3)
	(iv) Additional Deduction - Credit Unions from line 206 _____	_____ (4)
	(v) Logging Tax Credit from line 215 _____	_____ (5)
	(vi) For a corporation that was throughout the taxation year a Mutual Fund Corporation (subsection 131(B)) or an Investment Corporation (subsection 130(3)) the least of:	
	(a) 28% of Taxable Income _____	} _____ (6)
	(b) 28% of Taxed Capital Gains _____	
	(c) Part I Tax Payable before application of the 3% surtax _____	
Total of amounts (1) to (6) _____		_____ (B)
Amount subject to 3% Corporate Surtax (Amount (A) minus Amount (B)) _____		_____ (C)
Deduct: Adjustment for Taxation Years Commencing Prior to July 1989		
(vii) For a Canadian-controlled Private Corporation throughout the taxation year:		
	(a) 4/5 of the amount at line 257 in the Refundable Portion of Part I Tax calculation on page 5 _____	_____ (7)
	(b) Small Business Deduction from line 231 on page 3 _____	_____ (8)
	(viii) Manufacturing and Processing Profits Deduction from line 243 on page 3 _____	_____ (9)
Total of amounts (7) to (9) _____		_____ (10)
Amount (10)	_____ × $\frac{\text{number of days in the taxation year before July 1989}}{\text{number of days in the taxation year}}$ = _____	_____ (D)
Adjusted Amount subject to 3% Corporate Surtax (Amount (C) minus Amount (D)) _____		_____ (E)
Amount (E)	_____ × 3% _____	_____ (F)
Enter Amount (F) on Line 209 in the "Part I Tax on Taxable Income" calculation on page 3.		

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Name of Corporation	Account Number	Taxation Year End		
		Day	Month	Year
				1 9

**REFUNDABLE PORTION OF PART I TAX**

Guide item 84

**Canadian-controlled Private corporations throughout the taxation year**

(1) Net Canadian Investment Income or Loss from T2S(7) 247

Add or deduct as applicable: Net Foreign Investment Income or Loss from T2S(7) 249

Deduct: Net Capital Losses claimed at line 125 on page 1 \_\_\_\_\_

Total - If negative, enter NIL \_\_\_\_\_ (A)

(2) Net Canadian Investment Income from line 247 above (if negative, enter NIL) \_\_\_\_\_

Add: Foreign Investment Income from line 249 above \_\_\_\_\_

(if negative, enter NIL) \_\_\_\_\_ X 30 % \_\_\_\_\_

Deduct: Foreign Non-Business Income Tax Credit from line 211 on page 3 \_\_\_\_\_

Subtotal \_\_\_\_\_ X 4 \_\_\_\_\_

Deduct: Net Capital Losses claimed from line 125 on page 1 \_\_\_\_\_

Total - If negative, enter NIL \_\_\_\_\_ (B)

(3) Taxable Income \_\_\_\_\_

Deduct: Least of Amounts in lines 223, 225 and 227 on page 3 \_\_\_\_\_

Foreign Non-Business Income \_\_\_\_\_

Tax Credit from line 211 \_\_\_\_\_ X 10/3 \_\_\_\_\_

Foreign Business Income \_\_\_\_\_

Tax Credit from line 213 \_\_\_\_\_ X 10/4 \_\_\_\_\_ (C)

25% of least of Amounts (A), (B) and (C) 257 (D)

Part I Tax Payable from page 3 \_\_\_\_\_

Deduct: Corporate Surtax from line 209 on page 3 \_\_\_\_\_

\_\_\_\_\_ X 5/4 \_\_\_\_\_ (E)

Refundable Portion of Part I Tax - 4/5 of the lesser of Amounts (D) and (E) 261

**PART IV TAX ON TAXABLE DIVIDENDS RECEIVED**

Guide item 85

**Private and Subject corporations at any time in the taxation year**

Taxable Dividends subject to Part IV Tax from column 5 of T2S(3) 405

Deduct: Total Non-Capital and/or Farm loss claimed for purposes of Part IV per T2S(4) 406

Taxable Amount \_\_\_\_\_ (A)

Part IV Tax Payable \_\_\_\_\_ Amount (A) \_\_\_\_\_ X 1/4 \_\_\_\_\_ (B)

Part IV.1 Tax Payable, if any, on dividends subject to Part IV Tax from form T761 418 (C)

Total Part IV Tax Payable - Amount (B) minus Amount (C) - enter on line 131 on page 6 \_\_\_\_\_

**REFUNDABLE DIVIDEND TAX ON HAND**

Guide item 86

**Private and Subject corporations at the end of the taxation year**

Refundable Dividend Tax on Hand at the end of the preceding taxation year 409

Deduct: Dividend Refund for the preceding taxation year 410 = \_\_\_\_\_

Add: Refundable Portion of Part I Tax from line 261 above \_\_\_\_\_

Total Part IV Tax Payable \_\_\_\_\_

Net Refundable Dividend Tax on Hand transferred from predecessor corporation 465 = \_\_\_\_\_

Refundable Dividend Tax on Hand at the end of the taxation year 411

**DIVIDEND REFUND**

Guide item 87

**Private and Subject corporations at the end of the taxation year**

Taxable Dividends Paid in the taxation year from T2S(3) 414 X 1/4 \_\_\_\_\_ (A)

Refundable Dividend Tax on Hand at the end of the taxation year from line 411 above \_\_\_\_\_ (B)

Dividend Refund - Lesser of (A) and (B) - enter on line 147 on page 6 \_\_\_\_\_

**ADDITIONAL INFORMATION**

(1) Total remuneration (including salaries, wages, bonuses, commissions) paid to employees during the taxation year. Do not include employee fringe benefits or bonuses or management salaries included below.

Total management salaries (including bonuses and directors' fees) paid during the taxation year to corporate owners acting as Officers, Directors, etc. \_\_\_\_\_

(2) Number of employees at taxation year end of corporation. \_\_\_\_\_

(3) Total employee benefits. Include employee fringe benefits or bonuses. \_\_\_\_\_

(4) Enter the gross profit (the excess of sales over the cost of goods sold). If the nature of business does not involve the sale of goods, leave blank. \_\_\_\_\_

(5) For a Canadian-controlled private corporation, as determined by reference to the voting shares held, provide the following information for the three most significant shareholders.

Name of shareholder(s)	Social Insurance or Account Number	% of Voting Shares Held
_____	_____	%
_____	_____	%
_____	_____	%

**LOCATION OF BOOKS AND RECORDS**

Address - \_\_\_\_\_

Name of Person to Contact - \_\_\_\_\_

Telephone Number - \_\_\_\_\_

**SUMMARY OF TAX AND CREDITS**

**Federal Tax:**

Part I - Tax Payable from page 3 (Guide item 88) _____	129	_____
Part IV - Tax Payable from page 5 (Guide item 89) _____	131	_____
Part IV.1 - Tax Payable (per form T761) (Guide item 90) _____	132	_____
Part VI.1 - Tax Payable (per forms T761 and T770) (Guide item 91) _____	133	_____
Part XIV - Tax Payable (per T2S(20)) (Guide item 92) _____	135	_____
<b>Total Federal Tax</b>		_____

**Provincial and Territorial Tax:**

Provincial or Territorial Jurisdiction (Guide item 93) \_\_\_\_\_ **137**

(where more than one jurisdiction, enter "multiple" and complete form T2S-TC)

Provincial and Territorial Tax Payable (except Quebec, Ontario and Alberta) (Guide item 94)	139	_____
Deduct: Prov. and Territorial Tax Credits and Rebates per T2S-TC (Guide items 95 to 105)	141	_____
<b>Total Tax Payable</b>		<b>143</b>

**Deduct Credits:** Instalments (Guide item 106) \_\_\_\_\_

Investment Tax Credit Refund (Guide items 82 and 107) _____	145	_____
Dividend Refund from page 5 (Guide items 87 and 108) _____	146	_____
Federal Capital Gains Refund per T2S(18) (Guide item 109) _____	147	_____
Prov. and Territorial Capital Gains Refund per T2S(18) (Guide item 109) _____	149	_____
Allowable Refund per T2S(26) (Guide item 110) _____	151	_____
Tax Withheld at Source (attach T4A, T4A-NR) (Guide item 111) _____	153	_____
British Columbia Refundable Tax Credit per form T87 (Guide item 112) _____	157	_____
	158	_____

Payment on Filing **159** \_\_\_\_\_  
(Guide item 113)

Balance Unpaid **163**  Refund Code **161**  Overpayment **165**   
(Guide item 114) (Guide item 115) (Guide item 114)

A balance of less than \$1.00 will be neither charged nor refunded.

**CERTIFICATION**

I, \_\_\_\_\_ of \_\_\_\_\_  
(Name in block letters) (Address)

am an authorized signing officer of the corporation.

I certify that this return, including accompanying schedules and statements, has been examined by me and is a true, correct, and complete return. I further certify that the method of computing income for this taxation year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

\_\_\_\_\_  
Signature of an authorized signing officer of the Corporation

\_\_\_\_\_  
Date

\_\_\_\_\_  
Position, Rank or Office