

1995

Corporation  
Instalment  
Guide

# Before You Start

## Is this guide for you?

Generally, corporations are required to pay their taxes in monthly instalments. An instalment payment is a payment of part of the total amount of tax payable for the year. We require corporations to make instalment payments to ensure that they are treated the same as taxpayers who have tax deducted at source from their income.

In any of the following cases, corporations do not have to make instalment payments:

- If the total of their taxes payable under Parts I, I.3, VI, and VI.1 of the *Income Tax Act* for either 1994 or 1995 is \$1,000 or less.
- If they are in their first year of operation.
- If the taxable income of credit unions, as well as certain co-operatives, and other corporations that pay patronage dividends to customers was \$10,000 or less for either 1994 or 1995, and they did not have to pay any tax for those years under Parts I.3, VI, and VI.1 of the Act.

## Do you need more information?

If you would like to refer to the *Income Tax Act*, we have included in parenthesis, where applicable, the section, subsection, paragraph, or regulation to consult. Information Circular 81-11, *Corporate Instalments*, has more information about instalment payments. The staff at Revenue Canada income tax offices can provide you with this publication. Also, if you have a question about your account, you can contact us in writing or in person. We list the addresses and telephone numbers of the district taxation offices at the back of this guide. We list taxation centre addresses and telephone numbers in Appendix B.

This guide uses plain language to explain the most common tax situations. If you need help after reading this guide, please contact your Revenue Canada income tax office.

Cette publication est offerte en français sous le titre *Guide des acomptes provisionnels pour les sociétés*.

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## Note

The *Income Tax Act* authorizes us to charge instalment interest and a penalty if we do not receive the required payments on time. For more information, see the interest and penalty sections of this guide. We will charge arrears interest, at the prescribed rate, on any outstanding balance of tax, interest, or penalty until the date payment is made in full.

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# What's New!

## **Proposed legislation**

In a Notice of Ways and Means tabled in the House of Commons on November 22, 1994, the federal government announced that large corporations having taxable capital employed in Canada of \$15 million or more will not be eligible for the small business deduction. For corporations having taxable capital employed in Canada between \$10 and \$15 million, the small business deduction will be phased out on a straight line basis. These changes will apply to taxation years ending after June 30, 1994. See the highlighted area on page 6 for more details.

## **Corporate tax can be paid electronically**

On March 22, 1994, the federal government announced that Revenue Canada received the first corporate instalment payment using electronic data interchange (EDI). This initiative builds on our success in applying technology to improve the services we provide to you. Companies interested in using EDI to remit their corporate instalment payments can call (613) 954-2533 or contact their financial institution.

## **Part IX — Tax on deduction under subsection 66.5(1)**

For taxation years ending after 1994, instalment payments of Part IX tax no longer apply, as you cannot deduct Canadian exploration and development expenses under subsection 66.5(1).

## **Business number**

Starting in January 1995, the business number, or BN, (called the Single Business Registration Number during its 1994 pilot test), replaces the multiple numbers businesses now use to do business with government.

The new numbering system provides businesses with a unique number that will apply to the accounts covered by the BN. Initially, the BN will include the four main Revenue Canada business accounts: corporate income tax, payroll deductions, Goods and Services Tax (GST), and import/export.

Between January and April 1995 the BN will be implemented in stages by region. **Existing businesses will be mailed information packages on how to convert to the BN.** New businesses will be registered in the BN system when they open one of the accounts included in the BN system. Existing businesses will be able to choose their best time to convert up to the mandatory date of January 1, 1997.

With the national implementation of the BN, businesses will be able to get services on the accounts covered by the BN. They will be able to register their businesses in one place, open additional accounts, make changes to their accounts (e.g. address changes), as well as enquire about account balances and recent payments. In some offices, these services will be offered in a Business Window offering one-stop business program service.

For general information on the BN, businesses can call their local Revenue Canada income tax office. Businesses that want to enquire about conversion to the BN before they receive their information packages in the mail can call 1-800-959-8297.

## Section A

# Parts I, I.3, VI, and VI.1 Tax Instalments

Most corporations are subject to tax under Part I of the *Income Tax Act*. Corporations have to pay their Part I income tax, and any of the following corporate taxes, in monthly instalments:

- Part I.3 — Tax on large corporations
- Part VI — Tax on capital of financial institutions
- Part VI.1 — Tax on corporations paying dividends on taxable preferred shares

### How to calculate your instalments of corporate tax

There are three options you can use to calculate the amount of tax you have to pay in instalments for the current taxation year [paragraph 157(1)(a)]. You can calculate:

- the estimated tax for the current year (**option 1**);
- the tax for the preceding taxation year (**option 2**);
- a combination of the tax for the year before the preceding year, and for the preceding year (**option 3**).

For all three options, you base the calculation on the total tax you have to pay under Parts I, I.3, VI, and VI.1 of the Act, and the tax you have to pay to your province or territory.

Unlike other provinces and territories, Quebec, Ontario, and Alberta, do not have corporate tax collection agreements with the federal government. Corporations that earned taxable incomes in these provinces have to pay their provincial taxes directly to these provinces.

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#### Note

If a year used in calculating the tax is less than 12 months, see “Short taxation years” in this section.

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**Option 1** — One-twelfth of the estimated tax payable for the current year is due each month of the taxation year.

**Option 2** — One-twelfth of the actual tax payable from the preceding year is due each month of the taxation year.

**Option 3** — One-twelfth of the actual tax payable for the year before the preceding taxation year is due in each of the first two months of the taxation year. One-tenth of the difference between the total of the first two payments and the actual tax for the preceding year is due in each of the remaining 10 months of the taxation year.

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#### Note

We may charge interest if you used Option 1, and your estimated tax was lower than the year’s actual tax and the tax calculated using Options 2 and 3.

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You can use the option that is most advantageous to you [subsection 161(4.1)]. We will assess your return using the option that results in the least amount payable by instalments.

Section C includes two worksheets to help you calculate your estimated tax payable and tax credits, as well as your monthly instalment payments. Use the estimated credits for 1995 to calculate your instalment payments under Option 1, Option 2, or Option 3.

## Instalment due dates

Instalment payments are due each month of your corporation's taxation year. The first payment is due one month less a day from the starting date of the corporation's taxation year. The rest of the payments are due on the same day of each following month in the year.

### Example

Start of taxation year: January 1, 1995  
End of taxation year: December 31, 1995

Each of the 12 instalment payments would be due by the last day of each month during the taxation year. The first payment would be due by January 31, 1995. The last payment would be due by December 31, 1995.

## Balance due dates

The balance due date is the date a corporation has to pay the remainder of the tax it owes for the taxation year [paragraph 157(1)(b)].

For Parts I, I.3, VI, and VI.1 tax payable, the balance due date is two months after the end of the taxation year. However, the time limit is three months if **all** three following conditions apply:

- Your corporation claims the federal small business deduction [subsection 125(1)] in the taxation year, or if the deduction was allowed in the preceding taxation year.
- Your corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year.
- Your corporation's taxable income for the preceding taxation year did not exceed its business limit for the preceding year.

If the corporation is associated with any other corporation(s) during the taxation year, the total of (a) the taxable income of the corporation for its preceding taxation year and (b) the total of the taxable income(s) of all the associated corporations for their taxation years that ended in the same calendar year as the calendar year in which the corporation's preceding taxation year ended must not exceed the combined total of their business limits for those preceding years.

The business limit of any corporation or the combined total of the business limits of all associated corporations is normally \$200,000. This amount would be less if the preceding year's business limit was prorated for a short taxation year. The total business limit could be more than \$200,000 if the corporation is associated with other corporations in the current year but not in the preceding year (section 125).

### *Proposed Legislation*

A Notice of Ways and Means tabled in the House of Commons on November 22, 1994, proposed that the \$200,000 business limit will be eliminated for Canadian controlled private corporations (CCPC) having taxable capital employed in Canada (as calculated for the purpose of the large corporations tax) of \$15 million or more in the preceding taxation year. A CCPC with taxable capital employed in Canada between \$10 and \$15 million in the preceding taxation year will reduce the \$200,000 business limit on a straight line basis. Similar restrictions will apply to any CCPC that is a member of an associated group. The taxable capital employed in Canada of a CCPC that is a member of an associated group includes the taxable capital employed in Canada of each member of the associated group. For more information, see the *T2 Corporation Income Tax Guide*.

## Amalgamations

A special rule applies when determining if the **balance due date** is two or three months for a new corporation formed after an amalgamation has taken place. The new corporation's taxable income for the preceding year is the total of the predecessor corporations' taxable incomes for their taxation years that ended immediately before they amalgamated. The same rule applies for determining the business limit.

## Wind-ups

When determining if a parent corporation's **balance due date** is two or three months in its first taxation year after it receives the assets of a subsidiary corporation that is winding-up, the taxable income for the preceding taxation year is the total of:

- the parent corporation's taxable income for that year; and
- the subsidiary corporation's taxable income for its taxation year ending in the calendar year that the parent corporation's preceding taxation year ended.

These rules apply for determining the **business limit** as well.

## Special situations — When do you not have to pay instalments?

### Tax payable of \$1,000 or less

You do not have to make instalment payments for 1995 if your corporation's Parts I, I.3, VI, and VI.1 taxes payable for either 1994 or 1995 total \$1,000 or less [subsection 157(2.1)]. However, the corporation has to pay its taxes, if any, on its balance due date. To determine the balance due date, see "Balance due dates" on page 6.

### New corporations

You do not have to make instalment payments for a new corporation until it has started its second year of operation. However, for its first year of operation, the corporation has to pay any tax it owes on its balance due date for that taxation year. To determine the balance due date, see "Balance due dates" on page 6.

### Credit unions, certain co-operatives, and other corporations

Credit unions, as well as certain co-operatives, and corporations that pay patronage dividends to customers do not have to make instalment payments for a taxation year if for that year or the preceding year their taxable incomes were \$10,000 or less and no tax was payable under Parts I.3, VI, and VI.1 of the *Income Tax Act*.

In these cases, the full amount of the tax owing is due at the end of the third month following the end of the taxation year [subsection 157(2)].

## Special rules

### Short taxation years

If your corporation's taxation year is less than 12 months, you have to pay one-twelfth or one-tenth, if applicable, of the corporation's tax each month in the taxation year. You do not have to make an instalment payment for a taxation year that is shorter than one month.

The tax you did not pay in instalments is due on the corporation's balance due date.

#### Example

Start of taxation year: January 15, 1995

End of taxation year: March 30, 1995

Tax owed by instalments under Option 2: \$300,000.

Two instalments of \$25,000 each must be paid on February 14 and March 14.

If the actual tax for the year is \$500,000, the remaining \$450,000 is due by the corporation's balance due date.

For Option 2 or 3, when a preceding taxation year is less than 12 months, the tax payable for that year is adjusted to a 12-month equivalent. This is called the "adjusted base" [regulation 5301(1)].

To calculate the adjusted base, divide 365 by the number of days in the taxation year. Multiply this figure by the actual tax payable for that year.

For Option 2 or 3, when a preceding taxation year is less than 183 days, the adjusted base is the larger amount between:

- the adjusted base for that taxation year and
- the adjusted base for the next preceding taxation year of more than 182 days [regulation 5301(3)].

### **Amalgamations**

When a new corporation is formed because of an amalgamation, it is treated as a continuation of the predecessor corporations (section 87). The instalment base of the new corporation is the total of the previous corporations' instalment bases [regulation 5301(4)]. Appendix 5 in Information Circular 81-11 has examples of how to calculate instalments when there has been an amalgamation.

### **Wind-ups**

When a subsidiary corporation is wound up into a Canadian parent corporation, [subsection 88(1)] the parent corporation has to include, in addition to its own instalment bases, the instalment bases of its subsidiary corporation [regulation 5301(6)]. Appendix 6 in Information Circular 81-11 illustrates how to calculate instalments under a wind-up situation.

### **Transfers or rollovers**

A corporation that receives all or substantially all of the property of another corporation that it does not deal with at arm's-length in a transaction to which subsection 85(1) or (2) applies has to include, in addition to its own instalment bases, the instalment bases of that corporation [regulation 5301(8)]. Appendix 7 in Information Circular 81-11 shows how to calculate instalment payments when there has been a transfer of property.

### **Paying instalments**

You can make your payments where you bank, you can mail them to your taxation centre, or you can make your payments in person at your district taxation office. We list taxation centre addresses in Appendix B, and the district taxation office addresses at the back of this guide.

If you pay where you bank, give Parts 1 and 2 of Form T9, *Remittance Form*, to the teller with your payment. The teller will return Part 2 to you as a receipt.

**If you do not have a personalized remittance form, you cannot make your payment where you bank.** Instead mail your payment to your taxation centre, or make your payment in person at your district taxation office using Form RF-Corp, *Remittance Form* included in this guide. Enter your corporation's name, address, account number, the taxation year-end, and the amount of your payment in the spaces provided.

You can pay by cheque or money order, made payable to the Receiver General. We will then send you a combined statement of account and remittance form when we have received your payment. Keep the receipt with your records for future use.

Review each statement of account you receive to ensure that we have applied your payments correctly. If we made an error in applying any of your payments, immediately contact your taxation centre by telephone or in writing.

The instalment credits we show on your statement of account for each taxation year should agree with your records. If there is a difference between our records and the amount you report at line 145 of your corporation's return, we will assess the return using the instalment credits shown in our records.

We consider corporate tax payments to have been made on the day on which:



- they are delivered to a Revenue Canada income tax office; or
- they are deposited at any financial institution belonging to the Canadian Payments Association.

If you mail your payment, we consider the payment to have been made on the day we receive the payment, not on the day you mail it [subsection 248(7)].

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**Note**

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You can use Form T9, *Remittance Form* to make Parts I, I.3, VI, and VI.1 instalment payments. To make instalment payments under Parts XII.1 or XII.3, use Form T901, *Remittance Form* included in this guide. See “Paying instalments” in Section B for more details on Form T901. Instalment payments under Parts XII.1 and XII.3 are discussed in Section B.

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## Transfer of instalments

Our transfer policy makes it easier for you to move excess instalment payments from one account where they are not immediately needed to another account where they are needed. You may want to do this to cover an outstanding balance or to cover an employer account.

The guidelines are as follows:

- The last date to request a transfer will be either the date the income tax return was filed, or the date on which the corporation is required to file its income tax return for the year, whichever is earlier.
- Only an authorized officer of the corporation can request, in writing, a transfer of instalments.
- The request has to specify how you want to apply the payments.
- You can transfer funds between taxation years in the same account, or to another account.
- You can transfer an amount made up of several payments or simply part of a payment.
- You can request more than one transfer during the year.
- Transferred payments will keep their original payment date for the purpose of calculating interest. Since a transferred payment keeps its original payment date, (section 221.2) we consider the previous allocation not to have occurred. In the request, the corporation has to acknowledge liability for any interest or penalty charges that could arise if the transfer results in an instalment deficiency.

Address your request for an instalment transfer to the Manager, Corporation Accounts, at the appropriate taxation centre. We list the taxation centre addresses in Appendix B.

## Instalment interest

We calculate interest, compounded daily [subsection 248(11)] according to a corporation’s actual instalment requirements for the year.

We will charge interest if:

- you made late or insufficient instalment payments; and
- the interest on the instalment payments is more than \$25.

We use the offset method to calculate instalment interest. This means we allow credit interest when you prepay or overpay your instalments, which can reduce or eliminate the interest we charge on late or insufficient payments. For more information on the offset method, see Information Circular 81-11.

We adjust the interest rate (regulation 4301) every three months. The interest rate is based on the average rate of 90-day Treasury Bills sold during the first month of the preceding quarter (rounded to the next higher whole percentage point) plus two percentage points.

### Example

Corporation A has a December 31 year-end and has to make monthly instalment payments of \$75,000 beginning January 1995. The corporation only makes two instalment payments in the year. The corporation makes one payment of \$120,000 on March 12, and a second payment of \$150,000 on April 25. Therefore, when we assess Corporation A's return, we will charge \$32,635.95 in instalment interest. We used an interest rate of 10% in the following calculation.

Date 1995	Instalment payments due	Payments received	Balance	Number of days	Interest	
January 31	\$75,000		\$75,000.00	28	\$575.89	
February 28	75,000		150,575.89	12	494.43	
March 12		\$120,000	31,070.32	19	161.69	
March 31	75,000		106,232.01	25	728.01	
April 25		150,000	(43,039.98)	5	(58.83)	
April 30	75,000		31,901.19	31	271.31	
May 31	75,000		107,172.50	30	881.95	
June 30	75,000		183,054.45	31	1,556.83	
July 31	75,000		259,611.28	31	2,207.93	
August 31	75,000		336,819.21	30	2,771.78	
September 30	75,000		414,590.99	31	3,525.99	
October 31	75,000		493,116.98	30	4,058.00	
November 30	75,000		572,174.98	31	4,866.21	
December 31	75,000		652,041.19	59	10,594.76	
February 28	Balance due date					
Total instalment interest					>	\$32,635.95

### Instalment penalty

We may charge an instalment penalty under section 163.1 of the *Income Tax Act* when the instalment interest is more than \$1,000.

We calculate the penalty by subtracting, from the instalment interest, the greater of:

- \$1,000; and
- 25% of the instalment interest calculated if no instalment payment had been made for the year.

One-half of the difference is the amount of the penalty.

#### Example

In the previous example, Corporation A is charged instalment interest of \$32,635.95. Therefore, we assess a penalty of \$9,068.41 as follows:

Instalment interest .....	\$32,635.95
Minus the greater of:     \$1,000; or 25% of the instalment interest charged if Corporation A had made no payment at all (57,996.52 × 25% = 14,499.13) .....	14,499.13
Subtotal .....	18,136.82
Instalment penalty (one-half of subtotal) .....	\$ 9,068.41

## **Section B**

### **Parts XII.1 and XII.3 Tax Instalments**

This section will help you determine the instalment payments your corporation has to make under the following parts of the *Income Tax Act*:

- Part XII.1 — Tax on carved-out income; and
- Part XII.3 — Tax on investment income of life insurers.

Arrears and refund interest apply to Parts XII.1 and XII.3 of the Act.

Do not use Options 1, 2, or 3 in Section A to calculate Parts XII.1 or XII.3 instalment payments.

#### **Part XII.1 — Tax on carved-out income**

Part XII.1 of the *Income Tax Act* generally applies to carved-out property acquired after July 19, 1985. Carved-out property includes Canadian mineral resources, petroleum, natural gas, and related hydrocarbons. The tax rate for carved-out income is 45% of the income from carved-out property. A description of carved-out income is in section 209 of the Act.

#### **Reporting Part XII.1 tax**

Report the Part XII.1 tax you owe on Form T2096, *Part XII.1 Tax Return — Tax on Carved-Out Income*. We should receive the return by six months after the end of the corporation's taxation year.

#### **Instalment payments**

You have to make instalment payments equal to one-twelfth of the tax payable under Part XII.1 of the Act each month in the taxation year. The remainder of tax, if any, is due on or before the end of the second month after the end of the corporation's taxation year.

#### **Interest**

We use the deficiency method to calculate instalment interest on late or insufficient instalment payments of Part XII.1 tax. This means that we base the instalment interest on the amount your instalment payments were short of what they should have been. For more information on the deficiency method, see Appendix 8 in Information Circular 81-11.

#### **Part XII.3 — Tax on investment income of life insurers**

Life insurers may have to pay tax under Part XII.3 of the Act (section 211.1). The amount of tax you may have to pay is 15% of your taxable Canadian life investment income for the year.

#### **Reporting Part XII.3 tax**

Report the Part XII.3 tax you owe on Form T2142, *Part XII.3 Tax Return — Tax on Investment Income of Life Insurers*. We should receive the return by six months after the end of your taxation year.

## **Instalment payments**

You must pay Part XII.3 tax in quarterly instalments on or before the last day of each three-month period. You have to make the first instalment payment three months less a day after your taxation year begins. Your remaining payments are due on the same day of each three-month period until the end of your taxation year.

Calculate each instalment payment as follows:

- the number of complete months in the taxation year within the three-month period; divided by
- the number of complete months in the taxation year; times
- the smaller amount between:
  - the Part XII.3 tax payable for the current taxation year; and
  - the Part XII.3 tax payable for the preceding taxation year.

The remainder of tax, if any, is due on or before the last day of the second month after the end of your taxation year.

If your Part XII.3 tax is \$1,000 or less in the current or preceding year you do not have to make instalment payments.

## **Interest**

We use the offset method to calculate instalment interest. This means we allow credit interest when you prepay or overpay your instalments, which can reduce or eliminate the interest charged on late or insufficient payments. For more information on the offset method, see Information Circular 81-11.

We will not charge interest on late or deficient instalments if the total amount of the interest is \$25 or less.

## **Paying instalments**

After we process your payment for Parts XII.1, or XII.3 taxes, you will receive a personalized Form T901, *Remittance Form*. This form will give you the revised balance for your account and you can use it to make your next payment. If you do not have a personalized T901 remittance form, use the copy of Form T901 included in this guide. Enter your corporation's name, address, account number, the taxation year-end, and the amount of your payment in the spaces provided. Mail the completed form with your payment to your taxation centre, or you can make your payment in person at your district taxation office.

If you are making one payment for taxes under different parts of the *Income Tax Act*, give the allocation for each amount to ensure that we credit each account correctly.

## Section C Worksheets

The two worksheets in this section will help you determine your instalments for 1995. Estimate your current-year tax payable and your credits on worksheet 1. Then use these amounts to complete the current-year information area on worksheet 2.

Use worksheet 2 to determine your instalments for the year. After you have calculated the taxes you owe under Parts I, I.3, VI, and VI.1 of the *Income Tax Act*, and your provincial or territorial tax, enter the amounts in the appropriate column for Options 1, 2, and 3. We explain the three options in Section A under the heading "How to calculate your instalments of corporate tax." You can use the option that is most advantageous to you. Any remaining unpaid tax is payable on or before the balance due date described in Section A.

### Rates of income tax

The information in this part will help you estimate your taxes payable and your tax credits for 1995 on worksheet 1.

#### Federal

The basic rate of Part I tax is 38% of your taxable income.

#### Provincial

Corporations have to calculate and pay provincial or territorial corporate income tax in addition to their federal corporate income tax.

Provincial or territorial corporate income tax is based on the taxable income your corporation earned in a province or territory. If your corporation is established in more than one province or territory, see Part IV of the *Income Tax Regulations*. When you calculate the 10% federal tax abatement and the provincial or territorial tax, the taxable income earned in each province or territory has to be determined according to these regulations.

All provinces and territories have two income tax rates. Apply the lower rate to the income you earned in a province or territory that is eligible for the federal small business deduction. Apply the higher rate to your income that is not eligible for this deduction.

Quebec, Ontario and Alberta do not have corporate tax collection agreements with the federal government. **Corporations established in these provinces must file an income tax return with their respective province.**

The following table shows the income tax rates for the provinces and territories that have tax collection agreements with the federal government.

Province or territory	Income eligible for the small business deduction (% of federal taxable income)	Other income (% of federal taxable income)
Newfoundland	5	14
Nova Scotia	5	16
Prince Edward Island	7.5	15
New Brunswick	9	17
Manitoba	9	17
Saskatchewan	8	17
British Columbia	10	16.5
Northwest Territories	5	14
Yukon Territory	6	15

**These rates may change during 1995.**

You can reduce the tax calculated at these rates by various deductions and credits. For more information, see the *T2 Corporation Income Tax Guide*.

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**Note**

Effective January 1, 1995, the income tax rate for income eligible for the small business deduction for Saskatchewan will be reduced from 8.5% to 8%.

Effective January 1, 1995, the income tax rate for income eligible for the small business deduction for Manitoba will be reduced from 9.5% to 9%.

Effective January 1, 1995, the income tax rate for other income that is not eligible for the small business deduction for Newfoundland will be reduced from 16% to 14%.

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# Worksheet 1

## Calculating estimated tax payable and tax credits for 1995

Estimated taxable income ..... \_\_\_\_\_

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### Calculating the estimated tax payable

**Total of estimated:**

Federal Part I tax ..... \_\_\_\_\_  
 Federal surtax ..... \_\_\_\_\_  
 Subtotal ..... (A) \_\_\_\_\_

**Minus total of estimated:**

Small business deduction ..... \_\_\_\_\_  
 Investment corporation deduction ..... \_\_\_\_\_  
 Federal tax abatement ..... \_\_\_\_\_  
 Manufacturing and processing profits deduction ..... \_\_\_\_\_  
 Non-business foreign tax credit ..... \_\_\_\_\_  
 Business foreign tax credit ..... \_\_\_\_\_  
 Logging tax credit ..... \_\_\_\_\_  
 Federal political contribution tax credit ..... \_\_\_\_\_  
 Investment tax credit per form T2038 ..... \_\_\_\_\_  
 Part I.3 tax credit ..... \_\_\_\_\_  
 Part VI tax credit ..... \_\_\_\_\_  
 Subtotal ..... (B) \_\_\_\_\_

**Total estimated 1995 Part I tax payable \*** ..... (A) - (B) \_\_\_\_\_  
**Total estimated 1995 Part I.3 tax payable \*** ..... \_\_\_\_\_  
**Total estimated 1995 Part VI tax payable \*** ..... \_\_\_\_\_  
**Total estimated 1995 Part VI.1 tax payable \*** ..... \_\_\_\_\_  
**Estimated 1995 net provincial tax payable \*** ..... \_\_\_\_\_

---

### Calculating the estimated credits for 1995

**Total of:**

Investment tax credit refund ..... \_\_\_\_\_  
 Dividend refund ..... \_\_\_\_\_  
 Federal capital gains refund ..... \_\_\_\_\_  
 Provincial and territorial capital gains refund ..... \_\_\_\_\_  
 NRO allowable refund per form T2S(26) ..... \_\_\_\_\_  
 Tax withheld at source ..... \_\_\_\_\_  
 Nova Scotia research and development tax credit  
 refund ..... \_\_\_\_\_  
 Federal mining reclamation tax credit refund ..... \_\_\_\_\_

**Total estimated 1995 credits \*** ..... \_\_\_\_\_

\* Use these amounts when calculating your monthly instalment payments on worksheet 2.

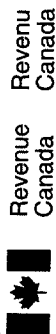
## Worksheet 2 Calculating monthly instalment payments

Instalment payments are due each month of your corporation's taxation year.

	Option 1	Option 2	Option 3
	1995	1994	1993
<b>Add:</b>			
Part I tax payable .....			
Part I.3 tax payable .....			
Part VI tax payable .....			
Part VI.1 tax payable .....			
Total Parts I, I.3, VI, and VI.1 tax * .....			
<b>Add:</b>			
Provincial/territorial tax payable .....			
Total Parts I, I.3, VI, VI.1 tax, and provincial/territorial tax .....			
<b>Subtract:</b>			
Total 1995 estimated credits from worksheet 1 .....			
Instalment base amount .....			
Divide by: .....	12	12	12
<b>12 payments due under Options 1 and 2 .....</b>			
Payments 1 and 2 under Option 3 equal .....			
Prior-year instalment base (Option 2 instalment base amount above) .....			
Less the total of payments 1 and 2 .....			
Subtotal .....			
Divide by .....			10
Each of the remaining 10 payments equals .....			

\* If this amount is \$1,000 or less for either 1995 or 1994, you do not have to make instalment payments for 1995.





# DECLARATION OF TAXPAYER RIGHTS

**YOU ARE ENTITLED TO A  
FAIR HEARING AND  
COURTEOUS TREATMENT.  
FAIR HANDLING OF A  
COMPLAINT IS ONE OF  
YOUR FUNDAMENTAL  
RIGHTS. ONE OF OUR  
OBLIGATIONS IS TO HELP  
YOU EXERCISE YOUR  
RIGHTS.**

**YOU ARE ENTITLED TO  
MANY OTHER RIGHTS  
UNDER THE LAWS OF  
CANADA.**

**YOU ARE ENTITLED TO  
KNOW YOUR RIGHTS AND  
TO INSIST THAT THEY  
BE RESPECTED.**

## **IN YOUR DEALINGS WITH REVENUE CANADA ON INCOME TAX MATTERS, YOU HAVE IMPORTANT RIGHTS**

### **Information**

You are entitled to complete and accurate information about the *Income Tax Act*, the entitlements it allows you, and the obligations it imposes on you.

### **Courtesy and consideration**

You are entitled to courteous and considerate treatment in all your dealings with us, whether we are requesting information or arranging for an interview or an audit.

### **Impartiality**

You are entitled to demand impartial application of the law. It is our job to collect only the correct amount of tax, no more and no less.

### **Presumption of honesty**

You are entitled to be presumed honest unless there is evidence to the contrary.

### **Privacy and confidentiality**

You are entitled to expect that we will use the personal and financial information you provide us only for purposes the law allows.

### **Disputed amounts**

You are entitled to withhold disputed amounts, to the extent the law allows, until our officers or a court decides on your objection. If you appeal to a higher court, you can put up security instead of paying the disputed amounts.

### **Impartial review**

You are entitled to object to an assessment if you believe you have been treated unfairly. You must exercise this right within a specific period. Once you have filed a notice of objection, we will conduct an impartial review of your file. If the matter is not resolved to your satisfaction, you can appeal to the courts.

### **Bilingual service**

You are entitled to service in the official language of your choice.

## **YOU HAVE THE RIGHT TO EVERY BENEFIT THE LAW ALLOWS**

You are entitled to arrange your affairs to pay the least amount of tax the law allows. We are committed to applying the tax laws in a consistent and fair manner. We will be firm with those who are guilty of tax evasion.



## Appendix B — Taxation centre addresses

If you have any questions or if you would like to send your instalment payments directly to us, mail your correspondence to your taxation centre at the following addresses. You can also request information about your corporation account by telephone. We list numbers for each taxation centre below.

Corporations served by district taxation offices in	Address	Contact
Nova Scotia, New Brunswick, Prince Edward Island, and Newfoundland	Revenue Canada Taxation Centre St. John's NF A1B 3Z1	Manager, Corporation Accounts (709) 772-6888
Sherbrooke, Québec, Rouyn-Noranda, Chicoutimi, Rimouski, and Trois-Rivières	Revenue Canada Taxation Centre Jonquière QC G7S 5J1	Manager, Corporation Accounts (418) 548-5385
Montréal, St-Hubert, and Laval	Revenue Canada Taxation Centre, Shawinigan-Sud QC G9N 7S6	Manager, Corporation Accounts (819) 537-8894
Ottawa, Toronto, Scarborough, Mississauga, and North York	Revenue Canada Taxation Centre Ottawa ON K1A 1A2	Manager, Corporation Accounts (613) 954-9910
Kingston, Belleville, Peterborough, Hamilton, Kitchener, St. Catharines, London, Windsor, Sudbury, and Thunder Bay	Revenue Canada Taxation Centre Sudbury ON P3A 5C1	Manager, Corporation Accounts (705) 670-5360
Alberta, Saskatchewan, Manitoba, and the Northwest Territories	Revenue Canada Taxation Centre Winnipeg MB R3C 3M2	Manager, Corporation Accounts (204) 984-3208
British Columbia and the Yukon Territory	Revenue Canada Taxation Centre Surrey BC V3T 5E1	Manager, Corporation Accounts (604) 585-9783
Non-resident Corporations	Revenue Canada Taxation Centre Ottawa ON K1A 1A8 CANADA	Manager, Corporation Accounts (613) 526-6452

### Your opinion counts!

We review this guide each year. If you have any comments or suggestions which would help us improve the explanations it contains, we would like to hear from you.

Please send your comments to:

Client Assistance Directorate  
400 Cumberland Street  
Ottawa ON K1A 0L8



## Cancellation / Reinstatement Form

You may be receiving more than one copy of the *Corporation Instalment Guide*. If you do not need to receive more than one copy, please complete this form to cancel the extra copies. If you cancel this publication for an account number, you will not receive it for 1996. We suggest that you make sure you receive at least one copy of the publication for your reference.

List the corporation name, mailing address and account number if you would like to discontinue or reorder these publications. You must enter your account number on the form.

Send the completed form to the Manager, Corporation Accounts at your taxation centre.

If you have previously cancelled this publication and would like to receive it again, tick the "Reinstatement" box below and provide the necessary information.

<b>Corporation Instalment Guide</b>				
Corporation name	Mailing address	Account number	Cancel	Reinstatement
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
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			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>



If you need more space, attach a separate piece of paper.

# Area For Your Notes and Calculations

Use this area for your notes and calculations.

<b>Corporations served by the following district offices:</b>	<b>Contact the following taxation centres:</b>
St. John's, Charlottetown, Halifax, Sydney, Bathurst and Saint John	St. John's Taxation Centre Freshwater Road/Empire Avenue, St. John's, Newfoundland A1B 3Z1
Chicoutimi, Québec, Rimouski, Rouyn-Noranda, Sherbrooke and Trois-Rivières	Jonquière Taxation Centre 2251 de la Centrale Boulevard, Jonquière, Quebec G7S 5J1
Laval, Montréal and St-Hubert	Shawinigan-Sud Taxation Centre 4695 12th Avenue, Shawinigan-Sud, Quebec G9N 7S6
Mississauga, North York, Ottawa, Scarborough and Toronto	Ottawa Taxation Centre 875 Heron Road, Ottawa, Ontario K1A 1A2
Belleville, Hamilton, Kingston, Kitchener, London, Peterborough, St. Catharines, Sudbury, Thunder Bay and Windsor	Sudbury Taxation Centre 1050 Notre Dame Avenue, Sudbury, Ontario P3A 5C1
Winnipeg, Regina, Saskatoon, Calgary and Edmonton	Winnipeg Taxation Centre 66 Stapon Road, Winnipeg, Manitoba R3C 3M2
Penticton, Vancouver and Victoria	Surrey Taxation Centre 9755 King George Highway, Surrey, British Columbia, V3T 5E1

<b>Taxation Centres</b>	<b>Problem Resolution Program</b>	<b>Assistant Director Corporation Services</b>	<b>Director</b>	<b>Fax Number</b>
St. John's Taxation Centre	(709) 772-0271 1-800-563-3131	(709) 772-6888	(709) 772-0279	(709) 754-3416
Jonquière Taxation Centre	(418) 548-9171 1-800-263-1485	(418) 548-5385 1-800-561-1870	(418) 699-0540 1-800-263-1485	(418) 548-0846
Shawinigan-Sud Taxation Centre	(819) 537-9381 1-800-263-4888	(819) 537-5141 1-800-959-7405	(819) 536-6200 1-800-263-4888	(819) 536-7078
Ottawa Taxation Centre	(613) 941-3333 1-800-461-5018	(613) 954-9910	(613) 954-9622	(613) 739-1147
Sudbury Taxation Centre	(705) 671-0317 1-800-661-7419	(705) 670-5567	(705) 670-5563	(705) 671-3994
Winnipeg Taxation Centre	(204) 984-2469 1-800-565-3439	(204) 984-3429	(204) 984-2470	(204) 661-6989
Surrey Taxation Centre	(604) 585-7318 1-800-661-1950	(604) 585-5764	(604) 589-2763	(604) 585-5769


<b>International Taxation Office</b>	<b>General Enquiries</b>		<b>Problem Resolution Program</b>	<b>Director</b>	<b>Fax Number</b>
	<b>Local calls</b>	<b>Long distance calls</b>			
2540 Lancaster Road Ottawa, Ontario K1A 1A8					
Calls from the Ottawa area.....	952-3741		(613) 526-6482		
Calls from anywhere in Canada and the United States.....		1-800-267-5177	1-800-661-4985	(613) 526-6477	(613) 941-2505
Calls from outside Canada and the United States.....		(613) 952-3741			

T7B-CORP-DOTC-P1 12-94(E)

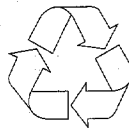
<b>Telecommunication Device for the Deaf (TDD)</b> <b>In Nova Scotia, New Brunswick and Prince Edward Island —</b> TDD users can call 1-800-565-0540 during regular hours of service. All other TDD users can call 1-800-665-0354 during regular hours of service.		<b>Regular hours of telephone and counter service</b> Monday to Friday — 8:15 a.m. to 5:00 p.m. (except holidays)			
		<b>Business Enquiries</b>		<b>Requests for Forms</b>	
		<b>Province</b>	<b>District Taxation Offices</b>	<b>Local calls</b>	<b>Long distance calls</b>
NF	St. John's — Sir Humphrey Gilbert Building, P.O. Box 5968, A1C 5X6	772-4068	1-800-563-9330	772-5088	1-800-563-2600
PE	Charlottetown — 94 Euston Street, P.O. Box 8500, C1A 8L3	628-4227	1-800-872-5414	628-4250	1-800-245-9922
NS	Halifax — 1256 Barrington Street, P.O. Box 638, B3J 2T5	426-2577	1-800-663-2577	426-2210	1-800-565-2210
	Sydney — 47 Dorchester Street, P.O. Box 1300, B1P 6K3	564-7122	1-800-563-7122	564-7120	1-800-563-7120
NB	Bathurst — 120 Harbourview Boulevard, 4th Floor, P.O. Box 8888, E2A 4L8	636-5314	1-800-363-1052	548-7100	1-800-561-6104
	Saint John — 126 Prince William Street, E2L 4H9	636-5314	1-800-363-1052	636-4618	1-800-332-6022
QC	Chicoutimi — 100 Lafontaine Street, Suite 211, G7H 6X2	(418) 649-3277		698-5580	1-800-463-4421
	Laval — 3131 St. Martin Boulevard West, H7T 2A7	956-6705	1-800-363-2218	956-9115	1-800-363-2218
	Montréal — 305 René-Lévesque Boulevard West, H2Z 1A6	283-5328	1-800-361-2808	283-5623	1-800-361-2808
	Québec — 165 de la Pointe-aux-Lièvres South, G1K 7L3	(418) 649-3277		648-4083	1-800-463-4421
	Rimouski — 320 St. Germain East, 4th Floor, G5L 1C2	(418) 649-3277		1-800-463-4421	
	Rouyn-Noranda — 44 du Lac Avenue, J9X 6Z9	1-800-363-2218		764-5171	1-800-567-6403
	Sherbrooke — 50 Place de la Cité, J1H 5L8	821-8504	1-800-567-7372	821-8565	1-800-567-7360
	St-Hubert — 5245 Cousineau Blvd, Suite 200, J3Y 7Z7	445-5268	1-800-361-2808	445-5264	1-800-361-2808
	Trois-Rivières — 25 des Forges Street, Suite 111, G9A 2G4	1-800-567-7372		373-2723	1-800-567-9325
	ON	Belleville — 11 Station Street, K8N 2S3	391-2727	1-800-267-8030	969-3707
Hamilton — 150 Main Street West, P.O. Box 2220, L8N 3E1 ..... from area codes 416, 519 and 905		(905) 572-2917		(905) 572-2609	1-800-862-6840
Kingston — 385 Princess Street, K7L 1C1		545-8371	1-800-267-9447	1-800-267-8043	
Kitchener — 166 Frederick Street, N2G 4N1		(519) 570-7453		579-8951	1-800-265-2210
London — 451 Talbot Street, N6A 5E5		645-4493	1-800-265-4900	645-4244	1-800-265-4900
Mississauga — ..... 77 City Centre Drive, P.O. Box 6000, L5A 4E9 ..... from area codes 519, 705 and 905		(905) 566-6155		(905) 566-6005	1-800-387-1700
North York — 5001 Yonge Street, Suite 1000, M2N 6R9 ..... from area codes 519, 705 and 905		(416) 221-7281		(416) 221-8492	1-800-387-1700
Ottawa — 360 Lisgar Street, K1A 0L9 ..... from area codes 613 and 819		(613) 941-2019		957-8088	1-800-959-2221
Peterborough — 185 King Street West, K9J 8M3		(613) 391-2727		1-800-267-8043	
St. Catharines — 32 Church Street, P.O. Box 3038, L2R 3B9		(416) 984-2259		688-4000	1-800-263-5672
Scarborough — 200 Town Centre Court, M1P 4Y3 ..... from area codes 416, 905 ..... from area codes 519, 705		(416) 973-6960 (416) 973-6960	1-800-387-5229 1-800-387-5183	(416) 296-0104 (416) 296-0104	1-800-387-5229 1-800-387-5183
Sudbury — 19 Lisgar Street South, P3E 3L5 ..... from area code 705 ..... from area codes 613 and 807		(705) 671-0541 (705) 671-0541		671-0581	1-800-461-4060 1-800-461-6320
Thunder Bay — 130 South Syndicate Avenue, P7E 1C7	(807) 625-7074		623-2751	1-800-465-6981	
Toronto — 36 Adelaide Street East, M5C 1J7	973-3071	(416) 973-3071	865-9469	(416) 865-9469	
Windsor — 185 Ouellette Avenue, N9A 5S8	973-7904	1-800-265-4841	258-8302	1-800-265-4841	
MB	Winnipeg — 325 Broadway Avenue, R3C 4T4	983-6350	1-800-282-8079	983-3942	1-800-282-8079
	Regina — 1955 Smith Street, S4P 2N9	780-6075	(306) 780-6075	780-6015	1-800-667-7555
SK	Saskatoon — 340 - 3rd Avenue North, S7K 0A8	975-4643	1-800-667-2083	975-4577	1-800-772-1644
	Calgary — 220-4th Avenue South East, T2G 0L1 ..... from southern Alberta	691-6567	(403) 691-6567	221-8900	1-800-472-9701
AB	Edmonton — 9700 Jasper Avenue, Suite 10, T5J 4C8 ..... from northern Alberta ..... from northeastern B.C. and Northwest Territories	(403) 495-3624	1-800-879-8265 1-800-879-8265	423-4044	1-800-661-4597 1-800-661-4597
	Penticton — 277 Winnipeg Street, V2A 1N6	(604) 492-9285		492-9200	1-800-663-5065
BC	Vancouver — 1166 West Pender Street, V6E 3H8 ..... from northwestern B.C. and the Yukon	(604) 669-8367	1-800-663-1511	669-1033	1-800-663-1665
	Victoria — 1415 Vancouver Street, V8V 3W4	(604) 363-3474		363-3291	1-800-663-7006

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Long distance calls We accept collect calls.	Problem Resolution Program — Please call the enquiries service numbers first. If your problem is not resolved to your satisfaction, call the Problem Resolution Program co-ordinator.					
	District Taxation Offices	General Enquiries		Problem Resolution Program	Director	Fax Number
	Local Call	Long distance call				
St. John's	772-2610	1-800-563-2600	772-0172 1-800-563-9330	772-5074	(709) 754-5928	
Charlottetown	628-4200	1-800-884-5711	628-4092 1-800-498-2926	628-4011	368-0248 1-800-725-4425	
Halifax	426-2210	1-800-565-2210	426-4909	426-4253	(902) 426-7170	
Sydney	564-7080	1-800-563-7080	564-7123 1-800-563-7080	564-7114 1-902-564-7114	(902) 564-3095	
Bathurst	548-7100	1-800-561-6104	548-6745 1-800-561-2199	548-7927	(506) 548-9905	
Saint John	636-4600	1-800-222-9622	636-3920 1-800-561-9629	636-4760	(506) 648-9658	
Chicoutimi	698-5580	1-800-463-4421	548-9171 1-800-263-1485	698-5560	(418) 698-5544	
Laval	956-9101	1-800-363-2218	956-6864 1-800-465-4779	956-6666	(514) 956-6915	
Montréal	283-5300	1-800-361-2808	496-1606	283-6539	(514) 496-1309	
Québec	648-3180	1-800-463-4421	649-4056 1-800-263-3479	648-4586	(418) 649-6478	
Rimouski	722-3111	1-800-463-4421	1-800-263-3479	722-3104	(418) 722-3027	
Rouyn-Noranda	764-5171	1-800-567-6403	(819) 797-4674 1-800-567-3973	(819) 797-7300	(819) 797-8366	
Sherbrooke	564-5888	1-800-567-7360	821-8528 1-800-263-7804	821-8597	(819) 564-4226	
St-Hubert	283-5300	1-800-361-2808	445-5237 1-800-267-0478	445-5217	(514) 445-6301	
Trois-Rivières	373-2723	1-800-567-9325	1-800-567-9330	371-7027	(819) 371-2744	
Belleville	969-3706	1-800-267-8030	391-2728 1-800-565-7603	391-2665	(613) 969-7845	
Hamilton ..... from area codes 416 and 905 ..... from area code 519	(905) 522-8671	1-800-263-9200 1-800-263-9210	(905) 572-2449 1-800-363-4389 1-800-363-4389	572-2601 (905) 572-2601 (905) 572-2601	546-1615 (905) 546-1615 (905) 546-1615	
Kingston	545-8371	1-800-267-9447	541-3636 1-800-267-9447	541-3629	(613) 545-3272	
Kitchener	579-2230	1-800-265-2530	570-7562 1-800-565-3870	570-7400	(519) 579-4532	
London	645-4211	1-800-265-4900	645-4240 1-800-268-2976	645-4180	(519) 432-2807	
Mississauga ..... from area codes 519, 705 and 905	(905) 566-6700	1-800-387-1700	566-6168 (905) 566-6168	566-6165 (905) 566-6165	566-6182 (905) 566-6182	
North York ..... from area codes 519, 705 and 905	(416) 221-9309	1-800-387-1700	(416) 221-6048 1-800-668-4467	512-4000 (416) 512-4000	512-2558 (416) 512-2558	
Ottawa ..... from area code 613 ..... from area code 819	598-2275	1-800-267-8440 1-800-267-4735	941-2022 1-800-668-2964 1-800-668-2964	941-2020 (613) 941-2020 (613) 941-2020	238-7125 (613) 238-7125 (613) 238-7125	
Peterborough	876-6412	1-800-267-8030	(705) 876-3138 1-800-565-7603	(705) 876-3100	(705) 876-6422	
St. Catharines	688-4000	1-800-263-5672	984-2285 1-800-668-2298	984-2202	(416) 688-5996	
Scarborough ..... from area code 416 ..... from area codes 519 and 705	(416) 296-1950	1-800-387-5229 1-800-387-5183	(416) 973-4673 1-800-667-1604 1-800-667-1604	(416) 973-3945 1-800-387-5229 1-800-387-5183	(416) 973-5126 (416) 973-5126 (416) 973-5126	
Sudbury ..... from area code 705 ..... from area codes 613 and 807	671-0581	1-800-461-4060 1-800-461-6320	671-0595 1-800-667-8959 1-800-667-8959	671-0590 (705) 671-0590 (705) 671-0590	671-3988 (705) 671-3988 (705) 671-3988	
Thunder Bay	623-3443	1-800-465-6981	(807) 625-7033 1-800-665-6825	(807) 625-7061	(807) 622-8512	
Toronto	869-1500	(416) 869-1500	973-3392	954-2759	360-8908 954-5961	
Windsor	258-8302	1-800-265-4841	973-7907 1-800-565-3536	973-7101	(519) 973-7188	
Winnipeg	983-6350	1-800-282-8079	983-2346 1-800-661-3436	983-7085	(204) 943-3928	
Regina	780-6015	1-800-667-7555	780-7703 1-800-667-5862	780-7702 1-800-667-5862	(306) 757-1412	
Saskatoon	975-4595	1-800-667-2083	975-5483 1-800-563-7712	975-6470	(306) 652-3211	
Calgary ..... from southern Alberta	221-8919	1-800-332-1410	691-6663 1-800-661-6634	691-6886 (403) 691-6886	264-5843 (403) 264-5843	
Edmonton ..... from northern Alberta ..... from northeastern B.C. and N.T.	423-3510	1-800-232-1966 1-800-232-1966	423-3815 1-800-661-9476 1-800-661-9476	495-3622 (403) 495-3622 (403) 495-3622	428-1584 (403) 428-1584 (403) 428-1584	
Pentícton	492-9200	1-800-565-5125	492-9418 1-800-565-9333	492-9393	(604) 492-8346	
Vancouver ..... from northwestern B.C. and the Yukon	689-5411	1-800-663-9033	669-8647 1-800-663-9334	669-8374 (604) 669-8374	689-7536 (604) 689-7536	
Victoria	363-0121	1-800-742-6108	363-3219 1-800-661-1705	363-3219	(604) 363-3726	

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