



**T2 CORPORATION INCOME TAX RETURN
(2009 and later tax years)**

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, paragraphs, and subparagraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see www.cra.gc.ca or Guide T4012, *T2 Corporation – Income Tax Guide*.

055 Do not use this area

Identification

Business Number (BN) **001** R C

002 Corporation's name

To which tax year does this return apply?

Tax year start **060** YYY Y MM DD
Tax year-end **061** YYY Y MM DD

Address of head office
Has this address changed since the last time you filed your T2 return? (If yes, complete lines 011 to 018.) **010** 1 Yes 2 No

011
012

015 City **016** Province, territory, or state

017 Country (other than Canada) **018** Postal code/Zip code

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? **063** 1 Yes 2 No

If yes, provide the date control was acquired **065** YYY Y MM DD

Mailing address (if different from head office address)
Has this address changed since the last time you filed your T2 return? (If yes, complete lines 021 to 028.) **020** 1 Yes 2 No

021 c/o
022
023

025 City **026** Province, territory, or state

027 Country (other than Canada) **028** Postal code/Zip code

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? **066** 1 Yes 2 No

Is the corporation a professional corporation that is a member of a partnership? **067** 1 Yes 2 No

Is this the first year of filing after:

Incorporation? **070** 1 Yes 2 No
Amalgamation? **071** 1 Yes 2 No

If yes, complete lines 030 to 038 and attach Schedule 24.

Location of books and records
Has the location of books and records changed since the last time you filed your T2 return? (If yes, complete lines 031 to 038.) **030** 1 Yes 2 No

031
032

035 City **036** Province, territory, or state

037 Country (other than Canada) **038** Postal code/Zip code

Has there been a wind-up of a subsidiary under section 88 during the current tax year? **072** 1 Yes 2 No

If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? **076** 1 Yes 2 No

Is this the final return up to dissolution? **078** 1 Yes 2 No

If an election was made under section 261, state the functional currency used **079**

040 Type of corporation at the end of the tax year

1 Canadian-controlled private corporation (CCPC) 4 Corporation controlled by a public corporation

2 Other private corporation 5 Other corporation (specify, below)

3 Public corporation

If the type of corporation changed during the tax year, provide the effective date of the change. **043** YYY Y MM DD

Is the corporation a resident of Canada?

080 1 Yes 2 No If no, give the country of residence on line 081 and complete and attach Schedule 97.

081

Is the non-resident corporation claiming an exemption under an income tax treaty? **082** 1 Yes 2 No

If yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085 1 Exempt under paragraph 149(1)(e) or (l)
2 Exempt under paragraph 149(1)(j)
3 Exempt under paragraph 149(1)(t)
4 Exempt under other paragraphs of section 149

Do not use this area

091 **092** **093** **094** **095** **096**

100

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.

Yes Schedule

Schedules – Answer the following questions. For each **yes** response, **attach** to the T2 return the schedule that applies.

Is the corporation related to any other corporations?	150	<input type="checkbox"/>	9
Is the corporation an associated CCPC?	160	<input type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161	<input type="checkbox"/>	49
Does the corporation have any non-resident shareholders?	151	<input type="checkbox"/>	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents.	162	<input type="checkbox"/>	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164	<input type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165	<input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166	<input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167	<input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168	<input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	169	<input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal <i>Income Tax Regulations</i> ?	170	<input type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident?	171	<input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	<input type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172	<input type="checkbox"/>	
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	<input type="checkbox"/>	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	202	<input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	<input type="checkbox"/>	3
Is the corporation claiming any type of losses?	204	<input type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205	<input type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206	<input type="checkbox"/>	6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or	207	<input type="checkbox"/>	7
ii) is the corporation claiming the refundable portion of Part I tax?	208	<input type="checkbox"/>	8
Does the corporation have any property that is eligible for capital cost allowance?	210	<input type="checkbox"/>	10
Does the corporation have any resource-related deductions?	212	<input type="checkbox"/>	12
Is the corporation claiming reserves of any kind?	213	<input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	216	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217	<input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	218	<input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation?	220	<input type="checkbox"/>	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221	<input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits?	227	<input type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	231	<input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232	<input type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	233	<input type="checkbox"/>	
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	234	<input type="checkbox"/>	
Is the corporation claiming a surtax credit?	237	<input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	242	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244	<input type="checkbox"/>	45
Is the corporation subject to Part II – Tobacco Manufacturers' surtax?	249	<input type="checkbox"/>	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	253	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	254	<input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255	<input type="checkbox"/>	92

Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256	<input type="checkbox"/>	T1134-A
Did the corporation have any controlled foreign affiliates?	258	<input type="checkbox"/>	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259	<input type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust?	260	<input type="checkbox"/>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	<input type="checkbox"/>	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	<input type="checkbox"/>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	<input type="checkbox"/>	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	<input type="checkbox"/>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	<input type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	<input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267	<input type="checkbox"/>	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	<input type="checkbox"/>	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	<input type="checkbox"/>	54

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
Is the corporation inactive?	280	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
Has the major business activity changed since the last return was filed? (enter yes for first-time filers)	281	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
What is the corporation's major business activity?	282	<input type="text"/>	
(only complete if yes was entered at line 281)			
If the major business activity involves the resale of goods, show whether it is wholesale or retail	283	1 Wholesale <input type="checkbox"/>	2 Retail <input type="checkbox"/>
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284	<input type="text"/>	285 %
	286	<input type="text"/>	287 %
	288	<input type="text"/>	289 %
Did the corporation immigrate to Canada during the tax year?	291	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
Did the corporation emigrate from Canada during the tax year?	292	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	294	<input type="text"/>	<input type="text"/> <input type="text"/>
		YYYY	MM DD
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL	300	<input type="text"/>	A
Deduct: Charitable donations from Schedule 2	311	<input type="text"/>	
Gifts to Canada, a province, or a territory from Schedule 2	312	<input type="text"/>	
Cultural gifts from Schedule 2	313	<input type="text"/>	
Ecological gifts from Schedule 2	314	<input type="text"/>	
Gifts of medicine from Schedule 2	315	<input type="text"/>	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	<input type="text"/>	
Part VI.1 tax deduction *	325	<input type="text"/>	
Non-capital losses of previous tax years from Schedule 4	331	<input type="text"/>	
Net capital losses of previous tax years from Schedule 4	332	<input type="text"/>	
Restricted farm losses of previous tax years from Schedule 4	333	<input type="text"/>	
Farm losses of previous tax years from Schedule 4	334	<input type="text"/>	
Limited partnership losses of previous tax years from Schedule 4	335	<input type="text"/>	
Taxable capital gains or taxable dividends allocated from a central credit union	340	<input type="text"/>	
Prospector's and grubstaker's shares	350	<input type="text"/>	
	Subtotal	<input type="text"/>	B
	Subtotal (amount A minus amount B) (if negative, enter "0")	<input type="text"/>	C
Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355	<input type="text"/>	D
Taxable income (amount C plus amount D)	360	<input type="text"/>	
Income exempt under paragraph 149(1)(t)	370	<input type="text"/>	
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)		<input type="text"/>	Z

*This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7 **400** _____ A

Taxable income from line 360 on page 3, **minus** 10/3 of the amount on line 632* on page 7, **minus** 3 times the amount on line 636** on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax **405** _____ B

Calculation of the business limit:

For all CCPCs, calculate the amount at line 4 below.

$$400,000 \times \frac{\text{Number of days in the tax year before 2009}}{\text{Number of days in the tax year}} = \dots\dots\dots \underline{\hspace{2cm}} \quad 1$$

$$500,000 \times \frac{\text{Number of days in the tax year after 2008}}{\text{Number of days in the tax year}} = \dots\dots\dots \underline{\hspace{2cm}} \quad 2$$

Add amounts at lines 1 and 2 **4**

Business limit (see notes 1 and 2 below) **410** _____ C

- Notes:**
1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.
 2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

$$\text{Amount C } \underline{\hspace{2cm}} \times \frac{\text{415 *** } \underline{\hspace{2cm}} \text{ D}}{11,250} = \dots\dots\dots \underline{\hspace{2cm}} \text{ E}$$

Reduced business limit (amount C **minus** amount E) (if negative, enter "0") **425** _____ F

Small business deduction

$$\text{Amount A, B, C, or F whichever is the least } \underline{\hspace{2cm}} \times \frac{\text{Number of days in the tax year before January 1, 2008}}{\text{Number of days in the tax year}} \times 16\% = \underline{\hspace{2cm}} \quad 5$$

$$\text{Amount A, B, C, or F whichever is the least } \underline{\hspace{2cm}} \times \frac{\text{Number of days in the tax year after December 31, 2007}}{\text{Number of days in the tax year}} \times 17\% = \underline{\hspace{2cm}} \quad 6$$

Total of amounts 5 and 6 – enter on line 9 of page 7 **430** G

- * Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.
- ** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

***** Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **prior year** minus \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered at line 415 is: (Total taxable capital employed in Canada for the **current year** minus \$10,000,000) x 0.225%
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from line 360 on page 3	_____	A
Lesser of amounts V and Y from Part 9 of Schedule 27	_____	B
Amount QQ from Part 13 of Schedule 27	_____	C
Amount used to calculate the credit union deduction from Schedule 17	_____	D
Amount from line 400, 405, 410, or 425 on page 4, whichever is the least	_____	E
Aggregate investment income from line 440 of page 6	_____	F
Total of amounts B to F	_____	G
Amount A minus amount G (if negative, enter "0")	_____	H

Amount H _____ × $\frac{\text{Number of days in the tax year before January 1, 2008}}{\text{Number of days in the tax year}}$ × 7% = _____ I

Amount H _____ × $\frac{\text{Number of days in the tax year after December 31, 2007, and before January 1, 2009}}{\text{Number of days in the tax year}}$ × 8.5% = _____ J

Amount H _____ × $\frac{\text{Number of days in the tax year after December 31, 2008, and before January 1, 2010}}{\text{Number of days in the tax year}}$ × 9% = _____ K

Amount H _____ × $\frac{\text{Number of days in the tax year after December 31, 2009, and before January 1, 2011}}{\text{Number of days in the tax year}}$ × 10% = _____ L

General tax reduction for Canadian-controlled private corporations – Total of amounts I to L _____ M

Enter amount M on line 638 of page 7.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)	_____	N
Lesser of amounts V and Y from Part 9 of Schedule 27	_____	O
Amount QQ from Part 13 of Schedule 27	_____	P
Amount used to calculate the credit union deduction from Schedule 17	_____	Q
Total of amounts O to Q	_____	R
Amount N minus amount R (if negative, enter "0")	_____	S

Amount S _____ × $\frac{\text{Number of days in the tax year before January 1, 2008}}{\text{Number of days in the tax year}}$ × 7% = _____ T

Amount S _____ × $\frac{\text{Number of days in the tax year after December 31, 2007, and before January 1, 2009}}{\text{Number of days in the tax year}}$ × 8.5% = _____ U

Amount S _____ × $\frac{\text{Number of days in the tax year after December 31, 2008, and before January 1, 2010}}{\text{Number of days in the tax year}}$ × 9% = _____ V

Amount S _____ × $\frac{\text{Number of days in the tax year after December 31, 2009, and before January 1, 2011}}{\text{Number of days in the tax year}}$ × 10% = _____ W

General tax reduction – Total of amounts T to W _____ X

Enter amount X on line 639 of page 7.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7 **440** _____ × 26 2/3% = _____ **A**

Foreign non-business income tax credit from line 632 on page 7 _____

Deduct:

Foreign investment income from Schedule 7 **445** _____ × 9 1/3% = _____
 (if negative, enter "0") _____ **B**

Amount A **minus** amount B (if negative, enter "0") _____ **C**

Taxable income from line 360 on page 3 _____

Deduct:

Amount from line 400, 405, 410, or 425 on page 4, whichever is the least _____

Foreign non-business income tax credit from line 632 of page 7 _____ × 25/9 = _____

Foreign business income tax credit from line 636 of page 7 _____ × 3 = _____
 _____ × 26 2/3% = _____ **D**

Part I tax payable minus investment tax credit refund (line 700 **minus** line 780 from page 8) _____

Deduct: Corporate surtax from line 600 of page 7 _____ **E**

Net amount _____ **F**

Refundable portion of Part I tax – Amount C, D, or E, whichever is the least **450** _____

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year **460** _____

Deduct: Dividend refund for the previous tax year **465** _____ **G**

Add the total of:

Refundable portion of Part I tax from line 450 above _____

Total Part IV tax payable from Schedule 3 _____

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation **480** _____ **H**

Refundable dividend tax on hand at the end of the tax year – Amount G **plus** amount H **485** _____

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3 _____ × 1/3 = _____ **I**

Refundable dividend tax on hand at the end of the tax year from line 485 above _____ **J**

Dividend refund – Amount I or J, whichever is less (enter this amount on line 784 of page 8) _____

Part I tax

Base amount Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by 38% **550** _____ A

Corporate surtax calculation

Base amount from line A above _____ **1**
Deduct:
 10% of taxable income (line 360 or amount Z, whichever applies) from page 3 _____ **2**
 Investment corporation deduction from line 620 below _____ **3**
 Federal logging tax credit from line 640 below _____ **4**
 Federal qualifying environmental trust tax credit from line 648 below _____ **5**

For a mutual fund corporation or an investment corporation throughout the tax year, enter amount a, b, or c below on line 6, whichever is the least:

28% of taxable income from line 360 of page 3 _____ **a**
 28% of taxed capital gains _____ **b**
 Part I tax otherwise payable _____ **c**
 (line A plus lines C and D minus line F) _____ **6**

Total of lines 2 to 6 _____ **7**

Net amount (line 1 minus line 7) _____ **8**

Corporate surtax*

Line 8 _____ × $\frac{\text{Number of days in the tax year before January 1, 2008}}{\text{Number of days in the tax year}}$ _____ × 4% = **600** _____ B

*The corporate surtax is zero effective January 1, 2008.

Recapture of investment tax credit from Schedule 31 _____ **602** _____ C

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income
 (if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 6 _____ **i**
 Taxable income from line 360 on page 3 _____
Deduct:
 Amount from line 400, 405, 410, or 425 of page 4, whichever is the least _____
 Net amount _____ **ii**

Refundable tax on CCPC's investment income – 6 2/3% of whichever is less: amount i or ii _____ **604** _____ D

Subtotal (add lines A to D) _____ E

Deduct:

Small business deduction from line 430 of page 4 _____ **9**
 Federal tax abatement **608** _____
 Manufacturing and processing profits deduction from Schedule 27 **616** _____
 Investment corporation deduction **620** _____
 Taxed capital gains **624** _____
 Additional deduction – credit unions from Schedule 17 **628** _____
 Federal foreign non-business income tax credit from Schedule 21 **632** _____
 Federal foreign business income tax credit from Schedule 21 **636** _____
 General tax reduction for CCPCs from amount M on page 5 **638** _____
 General tax reduction from amount X on page 5 **639** _____
 Federal logging tax credit from Schedule 21 **640** _____
 Federal qualifying environmental trust tax credit **648** _____
 Investment tax credit from Schedule 31 **652** _____
 Subtotal _____ **F**

Part I tax payable – Line E minus line F _____ **G**

Enter amount G on line 700 of page 8.

Summary of tax and credits

Federal tax

Part I tax payable from page 7	700	
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		

Add provincial or territorial tax:

Provincial or territorial jurisdiction	750	
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)		
Net provincial or territorial tax payable (except Quebec and Alberta)	760	
Provincial tax on large corporations (New Brunswick* and Nova Scotia)	765	
Total tax payable	770	A

Deduct other credits:

Investment tax credit refund from Schedule 31	780	
Dividend refund from page 6	784	
Federal capital gains refund from Schedule 18	788	
Federal qualifying environmental trust tax credit refund	792	
Canadian film or video production tax credit refund (Form T1131)	796	
Film or video production services tax credit refund (Form T1177)	797	
Tax withheld at source	800	
Total payments on which tax has been withheld	801	
Provincial and territorial capital gains refund from Schedule 18	808	
Provincial and territorial refundable tax credits from Schedule 5	812	
Tax instalments paid	840	
Total credits	890	B

Refund code **894** Overpayment

Balance (line A minus line B)

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

Start Change information

910 _____ Branch number

914 _____ **918** _____

Institution number Account number

If the result is negative, you have an **overpayment**.
If the result is positive, you have a **balance unpaid**.
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid

Enclosed payment **898**

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? **896** 1 Yes 2 No

* The New Brunswick tax on large corporations is eliminated effective January 1, 2009.

Certification

I, **950** _____ **951** _____ **954** _____
Last name in block letters First name in block letters Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

955 _____ **956** _____
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below **957** 1 Yes 2 No

958 _____ **959** _____
Name in block letters Telephone number

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français. **990**