



For Department Use

ORIGINAL FOR TAXATION OFFICE

# Corporation Income Tax Return (1984 and subsequent years)

THIS FORM IS AVAILABLE IN FRENCH - CETTE FORMULE EST DISPONIBLE EN FRANÇAIS

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 TAXATION OFFICE. A DUPLICATE RETURN may be required. See Guide item 1 for details.

**Identification**

<p><b>AFFIX LABEL</b></p> <p>Account Number (See Guide item 6) <input type="text"/></p> <p>Name of Corporation (Print) _____</p> <p>Address of Head Office _____</p> <p>City and Province or Territory _____ Postal Code _____</p> <p>Return for taxation year from <input type="text"/> <input type="text"/> 19 <input type="text"/> 8 to <input type="text"/> <input type="text"/> 19 <input type="text"/> 8 <small>Day Month Year Day Month Year</small></p> <p>Has the fiscal period changed since last return filed? No <input type="checkbox"/> Yes <input type="checkbox"/></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>Type of corporation at end of taxation year          1. <input type="checkbox"/> Canadian-controlled Private      3. <input type="checkbox"/> Public          2. <input type="checkbox"/> Other Private                              4. <input type="checkbox"/> Other (specify) _____</p> <p>Provide your Employer's Remittance Account Number. If the corporation has more than one number, provide any one of those numbers.  <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>Is this the first year of filing? 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>Mailing Address (if different from Head Office address) See Guide item 6 - - - - - 1. <input type="checkbox"/></p> <p>c/o _____</p> <p>City and Province or Territory _____ 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? 1. No <input type="checkbox"/> 2. Yes <input type="checkbox"/> If "No", provide country of residence _____</p> <p>Did the type of corporation change during this taxation year? 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          Date of Incorporation <input type="text"/> <input type="text"/> 19 <input type="text"/> <input type="text"/> <input type="text"/>  <small>Day Month Year Day Month Year</small>          Date of Amalgamation <input type="text"/> <input type="text"/> 19 <input type="text"/> <input type="text"/> <input type="text"/>  <small>Day Month Year Day Month Year</small></p>						
<p>Describe major business activity _____</p> <p>Has major activity changed since last return was filed? 1. No <input type="checkbox"/> 2. Yes <input type="checkbox"/></p> <p>If major activity involves the resale of goods, indicate whether wholesale <input type="checkbox"/> or retail <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> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1. <input type="text"/> %</td> <td style="width: 33%;">2. <input type="text"/> %</td> <td style="width: 33%;">3. <input type="text"/> %</td> </tr> <tr> <td style="text-align: center;"><small>Product or service</small></td> <td style="text-align: center;"><small>Product or service</small></td> <td style="text-align: center;"><small>Product or service</small></td> </tr> </table>		1. <input type="text"/> %	2. <input type="text"/> %	3. <input type="text"/> %	<small>Product or service</small>	<small>Product or service</small>	<small>Product or service</small>
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<small>Product or service</small>	<small>Product or service</small>	<small>Product or service</small>					

## Computation of Taxable Income

Net income (loss) for income tax purposes per financial statements or T2S(1), as applicable	-	111
Deduct: Charitable donations <input type="text"/> maximum 20% of net income	115	
Gifts to Canada or a province and gifts of cultural property - - -	117	
Taxable dividends deductible per T2S(3) - - - - -	119	
Applicable losses of prior taxation years per T2S(4):		
Restricted farm losses - - - - -	121	
Non-capital losses - - - - -	123	
Net capital losses - - - - -	125	
Farm losses - - - - -	126	
<b>Taxable Income</b>	<b>127</b>	

## Summary of Tax and Credits

<b>Federal Tax:</b>	Part I Tax Payable (from FTC Schedule 1) - - - - -	129
	Part IV Tax Payable (from FTC Schedule 1) - - - - -	131
	Part XIV Tax Payable (per T2S (20)) - - - - -	135
	Part II Tax Payable (per form T2028) - - - - -	136
	<b>Total Federal Tax</b>	
<b>Provincial and Territorial Tax:</b>	Provincial or Territorial Jurisdiction <input type="text"/> <b>137</b>	
	(where more than one jurisdiction, enter "multiple" and complete form T2S-TC)	
	Provincial and Territorial Tax Payable (except Quebec, Ontario and Alberta)	139
	Less: Provincial and Territorial Tax Credits and Rebates per T2S-TC	141
	<b>Total Tax Payable</b>	<b>143</b>
<b>Deduct Credits:</b>	Instalments (attach form T7B-1) - - - - -	145
	Investment Tax Credit Refund - - - - -	146
	Dividend Refund (from FTC Schedule 1) - - - - -	147
	Federal Capital Gains Refund per T2S(18) - - - - -	149
	Provincial and Territorial Capital Gains Refund per T2S(18)	151
	Allowable Refund per T2S(26) - - - - -	153
	Tax Withheld at Source (attach T4A, T4A-NR) - - - - -	157
	British Columbia Refundable Tax Credits per form T87 - - - - -	158

# Schedules and Information Required

**Financial Statements** - Complete financial statements (including auditor's report, 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 preprinted 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 |
|--|--------------------------|-----------------|
| 1. Is income per financial statements different from net income for income tax purposes?   | <input type="checkbox"/> | T2S(1)          |
| 2. Has the corporation made any charitable donations, gifts to Canada or a province or gifts of cultural property?   | <input type="checkbox"/> | T2S(2)          |
| 3. Has the corporation received or paid any dividends?   | <input type="checkbox"/> | T2S(3)*         |
| 4. Is the corporation claiming any non-capital, net capital, farm or restricted farm losses?   | <input type="checkbox"/> | T2S(4)          |
| 5. 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)*         |
| 6. If a private corporation, has the corporation any income other than from an active business carried on in Canada?   | <input type="checkbox"/> | T2S(7)*         |
| 7. If a private corporation, has the corporation carried on business as a member of one or more partnerships?  | <input type="checkbox"/> | T2S(7)(A)*      |
| 8. Has the corporation any assets eligible for capital cost allowance?   | <input type="checkbox"/> | T2S(8)          |
| 9. Has the corporation any related corporations?   | <input type="checkbox"/> | T2S(9)          |
| 10. Has the corporation any associated corporations?   | <input type="checkbox"/> | T2013*          |
| 11. Has the corporation purchased goods from or sold goods to or made transfers of assets to or from related or associated corporations that are non-residents of Canada?  | <input type="checkbox"/> | T2S(10)         |
| 12. (a) Has the corporation had any transactions (including section 85 transfers) with its shareholders, officers or employees excluding those in question 11? If an election is made under section 85, form T2057 or T2058 must be filed.   | <input type="checkbox"/> | T2S(11)         |
| (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)      |
| 13. Has the corporation an earned depletion base?  | <input type="checkbox"/> | T2S(12)         |
| 14. Is the corporation claiming reserves of any kind?  | <input type="checkbox"/> | T2S(13)         |
| 15. Has the corporation paid any royalties, management fees or other similar payments to residents of Canada?  | <input type="checkbox"/> | T2S(14)         |
| 16. 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)         |
| 17. Is the corporation claiming a patronage dividend deduction?  | <input type="checkbox"/> | T2S(16)*        |
| 18. Is the corporation a Credit Union claiming a deduction for "Allocation in Proportion to Borrowing"?  | <input type="checkbox"/> | T2S(17)         |
| 19. Is the corporation an Investment Corporation under section 130, or a Mutual Fund Corporation under section 131?  | <input type="checkbox"/> | T2S(18)         |
| 20. Has the corporation any non-resident shareholders?   | <input type="checkbox"/> | T2S(19)         |
| 21. Was the corporation carrying on business in Canada during the year while not a Canadian Corporation?   | <input type="checkbox"/> | T2S(20)         |
| 22. 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)         |
| 23. Has the corporation claimed the additional allowance for scientific research and experimental development under section 37.1 or incurred expenditures in respect of scientific research?   | <input type="checkbox"/> | T2S(23)         |
| 24. 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)         |
| 25. Did the corporation have any foreign affiliates as defined in paragraph 95(1)(d) during the year?  | <input type="checkbox"/> | T2S(25)         |
| 26. Is the corporation a Non-Resident-Owned Investment Corporation claiming an "allowable refund"?   | <input type="checkbox"/> | T2S(26)         |
| 27. Is the corporation adding an amount to taxable income under section 110.5?   | <input type="checkbox"/> | T2S(28)         |
| 28. Has the corporation paid any royalties, rents, management fees, technical assistance fees, research and development fees, interest, dividends or film 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)         |
| 29. 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)         |

**Additional Information**

- |  |  |
|--|--|
| <p>1. Total remuneration (including salaries, wages, bonuses, commissions) paid to employees during the fiscal year. Do not include employee fringe benefits or bonuses, commissions or fees to non-employees or management salaries included below.</p> <p style="margin-left: 20px;">Total management salaries (including bonuses and directors' fees) paid during the fiscal year to corporate owners acting as Officers, Directors, etc.</p> |  |
| <p>2. Number of employees at fiscal year end of corporation.</p>   |  |
| <p>3. Total employee benefits.</p>   |  |
| <p>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.</p>   |  |

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 No. - \_\_\_\_\_

## 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 \_\_\_\_\_ 19\_\_\_\_\_  
\_\_\_\_\_  
Position or Rank of Officer

For Department Use

COPY FOR CORPORATION

**Corporation Income Tax Return (1984 and subsequent years)**

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**Identification**

Account Number (See Guide item 6)		Is this the first year of filing? No <input type="checkbox"/> Yes <input type="checkbox"/>	
Name of Corporation (Print)		Is this an amended return? No <input type="checkbox"/> Yes <input type="checkbox"/>	
Address of Head Office		Mailing Address (if different from Head Office address) See Guide item 6 - - - - - 1. <input type="checkbox"/>	
City and Province or Territory		City and Province or Territory	
Postal Code		Postal Code	
Return for taxation year from <input type="text"/> <input type="text"/> 19 <input type="text"/> 8 to <input type="text"/> <input type="text"/> 19 <input type="text"/> 8		(a) Has the above address changed since last return was filed? No <input type="checkbox"/> Yes <input type="checkbox"/>	
Has the fiscal period changed since last return filed? No <input type="checkbox"/> Yes <input type="checkbox"/>		(b) If "Yes", has the Department been previously notified of the change? No <input type="checkbox"/> Yes <input type="checkbox"/>	
(a) Has the above address changed since last return was filed? No <input type="checkbox"/> Yes <input type="checkbox"/>		Is the corporation a resident of Canada? 1. No <input type="checkbox"/> 2. Yes <input type="checkbox"/>	
(b) If "Yes", has the Department been previously notified of the change? No <input type="checkbox"/> Yes <input type="checkbox"/>		If "No", provide country of residence	
Type of corporation at end of taxation year 1. <input type="checkbox"/> Canadian-controlled Private 3. <input type="checkbox"/> Public 2. <input type="checkbox"/> Other Private 4. <input type="checkbox"/> Other (specify)		Did the type of corporation change during this taxation year? 1. No <input type="checkbox"/> 2. Yes <input type="checkbox"/>	
Provide your Employer's Remittance Account Number. If the corporation has more than one number, provide any one of those numbers.		If "Yes", specify change	
Provide the date of incorporation and if the first return of an amalgamated corporation, the date of amalgamation		Date of Incorporation Date of Amalgamation	
Describe major business activity		Date of Incorporation Date of Amalgamation	
Has major activity changed since last return was filed? 1. No <input type="checkbox"/> 2. Yes <input type="checkbox"/>		If major activity involves the resale of goods, indicate whether wholesale <input type="checkbox"/> or retail <input type="checkbox"/>	
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			
1. <input type="text"/> % 2. <input type="text"/> % 3. <input type="text"/> %			

**Computation of Taxable Income**

Net income (loss) for income tax purposes per financial statements or T2S(1), as applicable	111
Deduct: Charitable donations 113 maximum 20% of net income	115
Gifts to Canada or a province and gifts of cultural property	117
Taxable dividends deductible per T2S(3)	119
Applicable losses of prior taxation years per T2S(4):	
Restricted farm losses	121
Non-capital losses	123
Net capital losses	125
Farm losses	126
<b>Taxable Income</b>	<b>127</b>

**Summary of Tax and Credits**

<b>Federal Tax:</b>	
Part I Tax Payable (from FTC Schedule 1)	129
Part IV Tax Payable (from FTC Schedule 1)	131
Part XIV Tax Payable (per T2S (20))	135
Part II Tax Payable (per form T2028)	136
<b>Total Federal Tax</b>	
<b>Provincial and Territorial Tax:</b>	
Provincial or Territorial Jurisdiction 137	
(where more than one jurisdiction, enter "multiple" and complete form T2S-TC)	
Provincial and Territorial Tax Payable (except Quebec, Ontario and Alberta)	139
Less: Provincial and Territorial Tax Credits and Rebates per T2S-TC	141
<b>Total Tax Payable</b>	<b>143</b>
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# Schedules and Information Required

**Financial Statements** - Complete financial statements (including auditor's report, if any) must be attached to this return.

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	Yes	Schedule Number
1. Is income per financial statements different from net income for income tax purposes?	<input type="checkbox"/>	T2S(1)
2. Has the corporation made any charitable donations, gifts to Canada or a province or gifts of cultural property?	<input type="checkbox"/>	T2S(2)
3. Has the corporation received or paid any dividends?	<input type="checkbox"/>	T2S(3)*
4. Is the corporation claiming any non-capital, net capital, farm or restricted farm losses?	<input type="checkbox"/>	T2S(4)
5. 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)*
6. If a private corporation, has the corporation any income other than from an active business carried on in Canada?	<input type="checkbox"/>	T2S(7)*
7. If a private corporation, has the corporation carried on business as a member of one or more partnerships?	<input type="checkbox"/>	T2S(7)(A)*
8. Has the corporation any assets eligible for capital cost allowance?	<input type="checkbox"/>	T2S(8)
9. Has the corporation any related corporations?	<input type="checkbox"/>	T2S(9)
10. Has the corporation any associated corporations?	<input type="checkbox"/>	T2013*
11. Has the corporation purchased goods from or sold goods to or made transfers of assets to or from related or associated corporations that are non-residents of Canada?	<input type="checkbox"/>	T2S(10)
12. (a) Has the corporation had any transactions (including section 85 transfers) with its shareholders, officers or employees excluding those in question 11? If an election is made under section 85, form T2057 or T2058 must be filed.	<input type="checkbox"/>	T2S(11)
(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)
13. Has the corporation an earned depletion base?	<input type="checkbox"/>	T2S(12)
14. Is the corporation claiming reserves of any kind?	<input type="checkbox"/>	T2S(13)
15. Has the corporation paid any royalties, management fees or other similar payments to residents of Canada?	<input type="checkbox"/>	T2S(14)
16. 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)
17. Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	T2S(16)*
18. Is the corporation a Credit Union claiming a deduction for "Allocation in Proportion to Borrowing"?	<input type="checkbox"/>	T2S(17)
19. Is the corporation an Investment Corporation under section 130, or a Mutual Fund Corporation under section 131?	<input type="checkbox"/>	T2S(18)
20. Has the corporation any non-resident shareholders?	<input type="checkbox"/>	T2S(19)
21. Was the corporation carrying on business in Canada during the year while not a Canadian Corporation?	<input type="checkbox"/>	T2S(20)
22. 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)
23. Has the corporation claimed the additional allowance for scientific research and experimental development under section 37.1 or incurred expenditures in respect of scientific research?	<input type="checkbox"/>	T2S(23)
24. 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)
25. Did the corporation have any foreign affiliates as defined in paragraph 95(1)(d) during the year?	<input type="checkbox"/>	T2S(25)
26. Is the corporation a Non-Resident-Owned Investment Corporation claiming an "allowable refund"?	<input type="checkbox"/>	T2S(26)
27. Is the corporation adding an amount to taxable income under section 110.5?	<input type="checkbox"/>	T2S(28)
28. Has the corporation paid any royalties, rents, management fees, technical assistance fees, research and development fees, interest, dividends or film 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)
29. 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)

**Additional Information**

1.	Total remuneration (including salaries, wages, bonuses, commissions) paid to employees during the fiscal year. Do not include employee fringe benefits or bonuses, commissions or fees to non-employees or management salaries included below.	
	Total management salaries (including bonuses and directors' fees) paid during the fiscal year to corporate owners acting as Officers, Directors, etc.	
2.	Number of employees at fiscal year end of corporation.	
3.	Total employee benefits.	
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 No. - \_\_\_\_\_

## 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 \_\_\_\_\_ 19 \_\_\_\_\_ \_\_\_\_\_  
Position or Rank of Officer

For Department Use

COPY FOR WORK OF FILE

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AFFIX LABEL

## Identification

Account Number (See Guide item 6)	Is this the first year of filing?	No <input type="checkbox"/>	Yes <input type="checkbox"/>
Name of Corporation (Print)	Is this an amended return?	No <input type="checkbox"/>	Yes <input type="checkbox"/>
Address of Head Office	Mailing Address (if different from Head Office address) See Guide item 6	1. <input type="checkbox"/>	
City and Province or Territory	City and Province or Territory	Postal Code	
Return for taxation year from 19 8 to 19 8 Day Month Year Day Month Year	(a) Has the above address changed since last return was filed?	No <input type="checkbox"/>	Yes <input type="checkbox"/>
Has the fiscal period changed since last return filed?	(b) If "Yes", has the Department been previously notified of the change?	No <input type="checkbox"/>	Yes <input type="checkbox"/>
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(b) If "Yes", has the Department been previously notified of the change?	If "No", provide country of residence		
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Provide your Employer's Remittance Account Number. If the corporation has more than one number, provide any one of those numbers.	If "Yes", specify change		
	Provide the date of incorporation and if the first return of an amalgamated corporation, the date of amalgamation	Date of Incorporation	Date of Amalgamation
		Day Month Year	Day Month Year
Describe major business activity	Has major activity changed since last return was filed?	1. No <input type="checkbox"/>	2. Yes <input type="checkbox"/>
	If major activity involves the resale of goods, indicate whether	wholesale <input type="checkbox"/>	or retail <input type="checkbox"/>
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		1. <input type="text"/>	% 2. <input type="text"/>
		Product or service	Product or service
		3. <input type="text"/>	% <input type="text"/>
		Product or service	Product or service

## Computation of Taxable Income

Net income (loss) for income tax purposes per financial statements or T2S(1), as applicable	111	
Deduct: Charitable donations 113 maximum 20% of net income	115	
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Non-capital losses	123	
Net capital losses	125	
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<b>Taxable Income</b>	127	

## Summary of Tax and Credits

<b>Federal Tax:</b>	Part I Tax Payable (from FTC Schedule 1)	129	
	Part IV Tax Payable (from FTC Schedule 1)	131	
	Part XIV Tax Payable (per T2S (20))	135	
	Part II Tax Payable (per form T2028)	136	
	<b>Total Federal Tax</b>		
<b>Provincial and Territorial Tax:</b>	Provincial or Territorial Jurisdiction 137		
	(where more than one jurisdiction, enter "multiple" and complete form T2S-TC)		
	Provincial and Territorial Tax Payable (except Quebec, Ontario and Alberta)	139	
	Less: Provincial and Territorial Tax Credits and Rebates per T2S-TC	141	
	<b>Total Tax Payable</b>	143	
<b>Deduct Credits:</b>	Instalments (attach form T7B-1)	145	
	Investment Tax Credit Refund	146	
	Dividend Refund (from FTC Schedule 1)	147	
	Federal Capital Gains Refund per T2S(18)	149	
	Provincial and Territorial Capital Gains Refund per T2S(18)	151	
	Allowable Refund per T2S(26)	153	
	Tax Withheld at Source (attach T4A, T4A-NR)	157	
	British Columbia Refundable Tax Credits per form T87	158	
159	163 Balance Unpaid <input type="checkbox"/>	161 Refund Code (See Guide) <input type="checkbox"/>	165 Overpayment <input type="checkbox"/>

# Schedules and Information Required

**Financial Statements** - Complete financial statements (including auditor's report, 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 preprinted 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
1. Is income per financial statements different from net income for income tax purposes?	<input type="checkbox"/>	T2S(1)
2. Has the corporation made any charitable donations, gifts to Canada or a province or gifts of cultural property?	<input type="checkbox"/>	T2S(2)
3. Has the corporation received or paid any dividends?	<input type="checkbox"/>	T2S(3)*
4. Is the corporation claiming any non-capital, net capital, farm or restricted farm losses?	<input type="checkbox"/>	T2S(4)
5. 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)*
6. If a private corporation, has the corporation any income other than from an active business carried on in Canada?	<input type="checkbox"/>	T2S(7)*
7. If a private corporation, has the corporation carried on business as a member of one or more partnerships?	<input type="checkbox"/>	T2S(7)(A)*
8. Has the corporation any assets eligible for capital cost allowance?	<input type="checkbox"/>	T2S(8)
9. Has the corporation any related corporations?	<input type="checkbox"/>	T2S(9)
10. Has the corporation any associated corporations?	<input type="checkbox"/>	T2013*
11. Has the corporation purchased goods from or sold goods to or made transfers of assets to or from related or associated corporations that are non-residents of Canada?	<input type="checkbox"/>	T2S(10)
12. (a) Has the corporation had any transactions (including section 85 transfers) with its shareholders, officers or employees excluding those in question 11? If an election is made under section 85, form T2057 or T2058 must be filed.	<input type="checkbox"/>	T2S(11)
(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)
13. Has the corporation an earned depletion base?	<input type="checkbox"/>	T2S(12)
14. Is the corporation claiming reserves of any kind?	<input type="checkbox"/>	T2S(13)
15. Has the corporation paid any royalties, management fees or other similar payments to residents of Canada?	<input type="checkbox"/>	T2S(14)
16. 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)
17. Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	T2S(16)*
18. Is the corporation a Credit Union claiming a deduction for "Allocation in Proportion to Borrowing"?	<input type="checkbox"/>	T2S(17)
19. Is the corporation an Investment Corporation under section 130, or a Mutual Fund Corporation under section 131?	<input type="checkbox"/>	T2S(18)
20. Has the corporation any non-resident shareholders?	<input type="checkbox"/>	T2S(19)
21. Was the corporation carrying on business in Canada during the year while not a Canadian Corporation?	<input type="checkbox"/>	T2S(20)
22. 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)
23. Has the corporation claimed the additional allowance for scientific research and experimental development under section 37.1 or incurred expenditures in respect of scientific research?	<input type="checkbox"/>	T2S(23)
24. 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)
25. Did the corporation have any foreign affiliates as defined in paragraph 95(1)(d) during the year?	<input type="checkbox"/>	T2S(25)
26. Is the corporation a Non-Resident-Owned Investment Corporation claiming an "allowable refund"?	<input type="checkbox"/>	T2S(26)
27. Is the corporation adding an amount to taxable income under section 110.5?	<input type="checkbox"/>	T2S(28)
28. Has the corporation paid any royalties, rents, management fees, technical assistance fees, research and development fees, interest, dividends or film 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)
29. 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)

**Additional Information**

1. Total remuneration (including salaries, wages, bonuses, commissions) paid to employees during the fiscal year. Do not include employee fringe benefits or bonuses, commissions or fees to non-employees or management salaries included below.	
Total management salaries (including bonuses and directors' fees) paid during the fiscal year to corporate owners acting as Officers, Directors, etc.	
2. Number of employees at fiscal year end of corporation.	
3. Total employee benefits.	
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 No. - \_\_\_\_\_

## Certification

I, _____ of _____ <small>(Name in block letters) (Address)</small> 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.	_____ <small>Signature of an authorized signing officer of the Corporation</small> _____ <small>Position or Rank of Officer</small>
Date _____ 19____	