

# T2 CORPORATION INCOME TAX RETURN (1995 and later taxation years)

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

Parts, sections, subsections, and paragraphs mentioned on this return refer to the *Income Tax Act*. This return contains changes that had not yet become law at the time of printing. If you need more information about items on the return, including proposed legislation, see the corresponding items in the *1995 T2 Corporation Income Tax Guide*.

Send or hand-deliver one copy of this completed return, including financial statements and schedules, to your tax services office, or mail it to the tax centre that serves the corporation. You have to file the return within six months of the end of the corporation's taxation year. See items 1 to 5 in the guide for more information on how to file T2 returns.

**For departmental use**

## Identification

<b>Name of corporation (item 12)</b> Has the corporation changed its name since the last return filed? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please attach a photocopy of the article of amendment.	
<b>Account number (item 12)</b> _____ or <b>Business Number (BN)</b> _____ <b>RC</b> _____	<b>To which taxation year does this return apply? (item 18)</b> From _____ 19 _____ to _____ 19 _____ Day Month Year Day Month Year Does the taxation year begin and end on the same dates as last year? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, why has the taxation year changed? _____ If the reason is an acquisition of control, when was control acquired? _____ 19 _____ Day Month Year
<b>Address of head office (item 13)</b> _____ City and province or territory _____ Postal code _____	
<b>Mailing address (if different from head-office address)(item 13)</b> _____ c/o _____ 1 <input type="checkbox"/> City and province or territory _____ Postal code _____	
<b>Location of books and records</b> Address _____ City and province or territory _____ Postal code _____ Name of person to contact _____ Telephone number _____ Area code _____	
<b>Is the corporation a resident of Canada? (item 14)</b> 2 Yes <input type="checkbox"/> 1 No <input type="checkbox"/> If no, give the country of residence. _____	
<b>Is this the first year of filing? (item 15)</b> Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, give the date of incorporation or amalgamation, as it applies. Date of incorporation _____ Date of amalgamation _____ Day Month Year Day Month Year	
<b>Is this the final taxation year before amalgamation? (item 16)</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Is this the final return up to dissolution? (item 17)</b> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Type of corporation at the end of the taxation year (item 19)</b> 1 <input type="checkbox"/> Canadian-controlled private corporation    5 <input type="checkbox"/> Corporation controlled by a public corporation 2 <input type="checkbox"/> Other private corporation    4 <input type="checkbox"/> Other corporation (please specify) _____ 3 <input type="checkbox"/> Public corporation	
Did the type of corporation change during the taxation year? 2 Yes <input type="checkbox"/> 1 No <input type="checkbox"/> If yes, indicate the former type. _____	
Is the corporation a professional corporation that is a member of a partnership? Yes <input type="checkbox"/> No <input type="checkbox"/>	
<b>Is the corporation exempt from tax under paragraph 149(1)(e), (l) or (j)? (item 20)</b> (please specify which one) _____	
<b>What is the corporation's major business activity? (item 21)</b> (If the corporation is inactive, say so.) _____	
Has the major business activity changed since the last return was filed? 2 Yes <input type="checkbox"/> 1 No <input type="checkbox"/> If the major activity involves the resale of goods, indicate whether it is wholesale or retail. wholesale <input type="checkbox"/> 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.	
1. _____ % 2. _____ % 3. _____ %	
<b>Language of correspondence</b> Please indicate the language of your choice. 1 English / Anglais <input type="checkbox"/>	
<b>Langue de correspondance</b> Indiquer la langue de correspondance de votre choix. 2 Français / French <input type="checkbox"/>	

**Attachments**

**Financial statements** - These include a balance sheet, an income statement, any notes to the financial statements, and an auditor's report if it applies.

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

Guide item	Information schedules	Yes	Schedule
22	Is the corporation associated with any other corporations? .....	<input type="checkbox"/>	T2013*
24	Is the corporation related to any other corporations? .....	<input type="checkbox"/>	T2S(9)
25	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. ....	<input type="checkbox"/>	T2S(11)
26	If you answered <i>yes</i> 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? .....	<input type="checkbox"/>	T2S(11)(A)
27	Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? .....	<input type="checkbox"/>	T2S(14)
28	Is the corporation claiming a deduction for payments to a type of employee benefit plan? .....	<input type="checkbox"/>	T2S(15)
29	Is this the first return of (a) a new corporation, or (b) an amalgamated corporation or a parent corporation after winding up a subsidiary? .....	<input type="checkbox"/>	T2S(24)
30	Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? .....	<input type="checkbox"/>	T5004*
31	Is the corporation a member of a partnership for which a partnership identification number has been assigned? .....	<input type="checkbox"/>	T5013*
33	Does the corporation have any non-resident shareholders? .....	<input type="checkbox"/>	T2S(19)
34	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? .....	<input type="checkbox"/>	T2S(22)
35	Did the corporation have any foreign affiliates during the year? .....	<input type="checkbox"/>	T2S(25)
36	Has the corporation made certain payments to non-residents of Canada for which the appropriate NR4B, T4-T4A, or T4A-NR return has not been filed? .....	<input type="checkbox"/>	T2S(29)
37	Is the corporation deducting an expense for advertising in a non-Canadian newspaper or periodical, or for advertising on a foreign broadcasting station? .....	<input type="checkbox"/>	T2S(30)
38	Has the corporation had any non-arm's-length transactions with a non-resident? .....	<input type="checkbox"/>	T106*
<b>Calculation schedules</b>			
39	Is the net income shown on the financial statements different from the net income for income tax purposes? .....	<input type="checkbox"/>	T2S(1)
40	Has the corporation realized any capital gains or incurred any capital losses during the taxation year? .....	<input type="checkbox"/>	T2S(6)*
41	Does the corporation have any property that is eligible for capital cost allowance? .....	<input type="checkbox"/>	T2S(8)*
42	Does the corporation have any property that is eligible capital property? .....	<input type="checkbox"/>	T2S(8)(A)*
43	Does the corporation have an earned depletion base? .....	<input type="checkbox"/>	T2S(12)
44	Is the corporation claiming reserves of any kind? .....	<input type="checkbox"/>	T2S(13)
45	Is the corporation claiming a patronage dividend deduction? .....	<input type="checkbox"/>	T2S(16)*
46	Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing? .....	<input type="checkbox"/>	T2S(17)
47	Is the corporation claiming any scientific research and experimental development expenditures? .....	<input type="checkbox"/>	T661*
55,56	Has the corporation made any charitable donations, gifts to Canada or a province, or gifts of cultural or ecological property? ..	<input type="checkbox"/>	T2S(2)
57	Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? .....	<input type="checkbox"/>	T2S(3)*
59	Is the corporation claiming any non-capital, net capital, farm, limited partnership, or restricted farm losses? .....	<input type="checkbox"/>	T2S(4)
66	Is the corporation adding an amount to taxable income for foreign deductions under section 110.5? .....	<input type="checkbox"/>	T2S(28)
68	If it is a Canadian-controlled private corporation, does the corporation have both investment income and income from an active business carried on in Canada, including active business income from a partnership(s)? .....	<input type="checkbox"/>	T2S(7)*
69	Does the corporation have any Canadian manufacturing and processing profits? .....	<input type="checkbox"/>	T2S(27)*
74	Is the corporation claiming any federal foreign tax credits? .....	<input type="checkbox"/>	T2S(21)*
74	Is the corporation claiming a federal logging tax credit? .....	<input type="checkbox"/>	T2S(21)*
76	Is the corporation claiming an investment tax credit? .....	<input type="checkbox"/>	T2038(CORP)*
77	Is the corporation claiming a Part VI tax credit or a Part I tax credit? .....	<input type="checkbox"/>	T921*
78	Is the corporation claiming a Part I.3 tax credit or a surtax credit? .....	<input type="checkbox"/>	T962*
85	Is the corporation subject to Part I.3 tax (before deduction of any surtax credit)? .....	<input type="checkbox"/>	T2147/8/9*
85	Is the corporation a member of a related group with one or more members subject to Part I.3 tax (before deduction of any surtax credit)? .....	<input type="checkbox"/>	T2150*
87	Is the corporation paying Part IV.1 tax on preferred share dividends received? .....	<input type="checkbox"/>	T761*
88	Is the corporation subject to Part VI tax on capital of financial institutions (before deduction of any Part I tax credit or surtax credit)? .....	<input type="checkbox"/>	T2044*
89	Is the corporation paying Part VI.1 tax on dividends paid on taxable preferred shares? .....	<input type="checkbox"/>	T761*
90	Was the corporation carrying on business in Canada while not a Canadian corporation? .....	<input type="checkbox"/>	T2S(20)
92	Does the corporation have a permanent establishment in more than one jurisdiction? .....	<input type="checkbox"/>	T2S-TC*
107	Is the corporation an investment corporation or a mutual fund corporation? .....	<input type="checkbox"/>	T2S(18)
108	Is the corporation a non-resident-owned investment corporation claiming an allowable refund? .....	<input type="checkbox"/>	T2S(26)

\* We print this schedule, which is available at your Revenue Canada tax services office or tax centre.

### Additional information

1. For a Canadian-controlled private corporation, provide the following information on the shareholders that hold the most voting shares.

Name of shareholder(s)	Social insurance or account / Business Number	% of voting shares held
		%
		%
		%

2. What was the total remuneration, including salaries, wages, bonuses, and commissions, that was paid to employees during the taxation year? Do not include management salaries included on line 3 below, or employee benefits included on line 4 below. \_\_\_\_\_ (2)
3. What was the total of management salaries, including bonuses and directors' fees, that was paid during the taxation year to corporate owners acting as officers, directors, etc.? \_\_\_\_\_ (3)
4. What was the total amount of employee benefits paid during the taxation year? \_\_\_\_\_ (4)
5. How many employees did the corporation have at the end of the taxation year? \_\_\_\_\_ (5)
6. What is the employer's remittance account number? If the corporation has more than one number, provide any one of those numbers. \_\_\_\_\_

### Taxable income and base amount of Part I tax

Net income or loss for income tax purposes from financial statements or T2S(1) (items 39 and 54) .....	<b>111</b>	
Deduct: Charitable donations <b>113</b> .....	<b>115</b>	
Maximum 20% of net income (item 55) .....	<b>117</b>	
Crown, cultural, and ecological gifts (item 56) .....	<b>119</b>	
Taxable dividends deductible under section 112 or 113, or both (item 57) .....	<b>120</b>	
Part VI. 1 tax _____ X 9/4 (item 58) .....	<b>121</b>	
Restricted farm losses of prior taxation years from T2S(4) (item 60) .....	<b>123</b>	
Non-capital and limited partnership losses of prior taxation years from T2S(4) (items 61 and 62) .....	<b>125</b>	
Net capital losses of prior taxation years from T2S(4) (item 63) .....	<b>126</b>	
Farm losses of prior taxation years from T2S(4) (item 64) .....		
<b>Taxable income (item 65)</b>	<b>127</b>	

Addition to taxable income for foreign tax deductions from T2S(28) (item 66):

Line 127 \_\_\_\_\_ + Addition \_\_\_\_\_ = Adjusted taxable income \_\_\_\_\_ (A)

**Base amount of Part I tax (item 67)**

38% of line 127 (or amount A above, if it applies) (enter this amount on line A on page 6) ..... **202**

### Small business deduction (item 68)

Income from active business carried on in Canada from T2S(7) .....	<b>223</b>	
Taxable income from line 127 above minus 10/3 of line 211 and 10/4 of line 213 on page 6, and minus any amount that, because of federal law, is exempt from Part I tax .....	<b>225</b>	(B)
Business limit (for associated corporations, enter business limit from Form T2013) .....	<b>227</b>	(C)
<b>Reduction to business limit :</b>		
Large corporation tax for preceding year * .....	<b>229</b>	(D)
(for associated corporations, enter total of column 6 from Form T2013)		
Amount C X $\frac{\text{Amount D}^{**}}{10,000^{***}}$ X $\frac{\text{Number of days in the taxation year after June 30, 1994}}{\text{Number of days in the taxation year}}$ = .....		(E)
Reduced business limit (amount C minus amount E) (If negative, enter nil) .....		(F)
<b>Small business deduction - 16% of the least of amounts A, B, and C (or F, if it applies) (enter amount G on line 8 on page 6)</b>	<b>231</b>	(G)

\* Total gross Part I.3 Tax for the corporation for its preceding taxation year, before deducting the surtax credits, increased to reflect a full-year tax liability if the prior year is less than 51 weeks. For corporations that are members of associated groups, please see special rules on Form T2013.

\*\* For taxation years starting before July 1994, the lesser of \$10,000 and amount D.

\*\*\* Replace 10,000 with 11,250 where a corporation's preceding taxation year began after February 27, 1995. For associated corporations the amount of 11,250 will also apply where a particular corporation is associated with one or more other corporations in a particular taxation year that ends in a calendar year and the last taxation year of the particular corporation and each of the other corporations that ended in the preceding calendar year began after February 27, 1995. Where the preceding taxation year of a particular corporation or any associated corporation began before February 28, 1995, calculate amount D without reference to the rate increase under the proposed amendment to subsection 181.1(1).

**Manufacturing and processing profits deduction  
for taxation years ending before July 1, 1995 (item 69)**

**All eligible corporations that have such profits**

Canadian manufacturing and processing profits from T2S(27)	<b>233</b>				
Deduct the least of amounts on lines 223, 225, and 227 (or line F, if it applies) from page 3					(A)
Taxable income from page 3					
Deduct the total of:					
1. The least of amounts on lines 223, 225, and 227 (or line F, if it applies) from page 3					
2. Canadian-controlled private corporations only, enter:					
Canadian investment income or loss from line 247 below					
Foreign investment income or loss from line 249 below					
Subtotal					
Deduct net capital losses claimed from line 125 on page 3					
3. Foreign business income tax credit from line 213 on page 6			X 10/4 =		
				<b>235</b>	(B)
Lesser of A and B above		X	number of days in the taxation year after Dec. 1992 and before Jan. 1994 / number of days in the taxation year	X 6% =	(C)
Lesser of A and B above		X	number of days in the taxation year after Dec. 1993 / number of days in the taxation year	X 7% =	(D)
<b>Manufacturing and processing profits deduction</b> - Total of C and D (enter amount E on line 9 on page 6)				<b>243</b>	(E)

**Refundable portion of Part I tax  
for taxation years ending before July 1, 1995 (item 70)**

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

Net Canadian investment income or loss from line H on Schedule T2S(7)	<b>247</b>				
Add or deduct net foreign investment income or loss from line I on Schedule T2S(7)	<b>249</b>				
Deduct net capital losses claimed from line 125 on page 3					(A)
					(If negative, enter nil)
Net Canadian investment income from line 247 above (if negative, enter nil)					
Add foreign investment income from line 249 above (if negative, enter nil)			X 30 %		
Deduct foreign non-business income tax credit from line 211 on page 6				X 4	
				Subtotal	
Deduct net capital losses claimed from line 125 on page 3					(B)
					(If negative, enter nil)
Taxable income from page 3					
<b>Deduct:</b> Least of amounts on lines 223, 225, and 227 (or line F, if it applies) on page 3					
Foreign non-business income tax credit from line 211 on page 6			X 10/3		
Foreign business income tax credit from line 213 on page 6			X 10/4		(C)
20% of least of amounts A, B, and C				<b>257</b>	(D)
Part I tax payable minus investment tax credit refund (line H on page 6 minus line 146 on page 8)					(E)
Deduct corporate surtax from line 209 on page 6					(E)
<b>Refundable portion of Part I tax</b> - the lesser of amounts D and E				<b>261</b>	

### Manufacturing and processing profits deduction for taxation years ending after June 30, 1995 (item 69)

**All eligible corporations that have such profits**

Canadian manufacturing and processing profits from T2S(27) .....	<b>233</b>			
Deduct the least of amounts on lines 223, 225, and 227 (or line F, if it applies) on page 3 .....				(A)
Taxable income from page 3 .....				
<b>Deduct the total of:</b>				
1. The least of amounts on lines 223, 225, and 227 (or line F, if it applies) on page 3 .....				
2. Canadian-controlled private corporations only, enter the aggregate investment income from line 247 below .....				
3. Foreign business income tax credit from line 213 on page 6 .....				
	X 10/4 =			
				<b>235</b> (B)
<b>Manufacturing and processing profits deduction</b> - 7% of the lesser of amounts A and B above .....				(C)
(Enter amount C on line 9 on page 6.)				<b>243</b>

### Refundable portion of Part I tax for taxation years ending after June 30, 1995 (item 70)

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

Aggregate investment income from line S on Schedule T2S(7) .....	<b>247</b>		X 26 2/3 % =		
Foreign non-business income tax credit from line 211 on page 6 .....					
<b>Deduct:</b>					
Foreign investment income from line R on Schedule T2S(7) .....	<b>249</b>		X 9 1/3 % =		
			(if negative, enter nil)		(B)
Amount A <b>minus</b> amount B (if negative, enter nil) .....					(C)
Taxable income from page 3 .....					
<b>Deduct:</b> Least of amounts on lines 223, 225, and 227 (or line F, if it applies) on page 3 .....					
Foreign non-business income tax credit from line 211 on page 6 .....			X 25/9		
Foreign business income tax credit from line 213 on page 6 .....			X 10/4		
			X 26 2/3 % =		(D)
<b>For taxation years that straddle June 30, 1995:</b> (calculate amounts E and F)					
Lesser of amounts C and D .....					(E)
<b>Deduct:</b> Amount E .....			X		
			number of days in the taxation year before July 1, 1995		
			number of days in the taxation year		X 25% =
Net amount .....					(F)
Part I tax payable <b>minus</b> investment tax credit refund (line H on page 6 <b>minus</b> line 146 on page 8) .....					
Deduct corporate surtax from line 209 on page 6 .....					
Net amount .....					(G)
<b>Refundable portion of Part I tax</b> - the least of amounts C, D and G (or F, if it applies) .....					<b>261</b>

**Part I tax**

Base amount of Part I tax from line 202 on page 3 ..... (A)

**Corporate surtax calculation (item 71)**

Base amount from line A above ..... (1)

Deduct:

10% of taxable income from page 3 ..... (2)

Investment corporation deduction from line 203 below ..... (3)

Federal logging tax credit from line 215 below ..... (4)

For a mutual fund corporation or an investment corporation throughout the taxation year, enter the least of a, b, and c below on line 5:

28% of taxable income ..... (a) ..... (5)

28% of taxed capital gains ..... (b) ..... (5)

Part I tax otherwise payable ..... (c) ..... (5)

(line A minus line G)

Total of lines 2 to 5 ..... (6)

Net amount (line 1 minus line 6) ..... (7)

Line 7 ..... X  $\frac{\text{number of days in the taxation year before Feb. 28, 1995}}{\text{number of days in the taxation year}}$  X 3% = ..... (B)

Line 7 ..... X  $\frac{\text{number of days in the taxation year after Feb. 27, 1995}}{\text{number of days in the taxation year}}$  X 4% = ..... (C)

**Corporate surtax - Line B plus line C** ..... **209** ..... (D)

**Refundable tax on CCPC's investment income calculation (item 71)**

Aggregate investment income from line 247 on page 5 ..... (i)

Taxable income from page 3 .....

Deduct the least of amounts on lines 223, 225, and 227 (or line F, if it applies) on page 3 .....

Net amount ..... (ii)

Lesser of amounts (i) and (ii) above ..... X  $\frac{\text{number of days in the taxation year after June 30, 1995}}{\text{number of days in the taxation year}}$  = ..... (iii)

**Refundable tax on CCPC's investment income - 6 2/3 % of line iii** ..... **212** ..... (E)

Subtotal (line A plus line D plus line E) ..... (F)

Deduct:

Small business deduction from line 231 on page 3 ..... (8)

Investment corporation deduction (item 72) ..... **203** .....  
(Taxed capital gains **205** )

Additional deduction - Credit unions (item 73) ..... **206** .....

Federal tax abatement (item 74) ..... **207** .....

Manufacturing and processing profits deduction from line 243 on page 5 (or page 4, if it applies) ..... (9)

Federal foreign non-business income tax credit from T2S(21) (item 75) ..... **211** .....

Federal foreign business income tax credit from T2S(21) (item 75) ..... **213** .....

Federal logging tax credit from T2S(21) (item 75) ..... **215** .....

Federal political contribution tax credit (item 76) ..... **217** .....

Federal political contributions (attach receipts) **219** .....

Investment tax credit from T2038(CORP) (item 77) ..... **221** .....

Part VI tax credit from T921 (item 78) ..... **224** .....

Part I.3 tax credit from T962 (item 79) ..... **226** .....

Subtotal ..... (G)

**Part I tax payable - Line F minus line G (item 80)** ..... (H)

(Enter on line 129 on page 8.)

### Part IV tax on taxable dividends received (item 81)

**Private and subject corporations at the time taxable dividends were received in the taxation year**

Taxable dividends received in the taxation year after June 30, 1995 from column 6 of T2S(3) .....	404		
Deduct total non-capital and/or farm losses claimed for purposes of Part IV from T2S(4) .....	406		
Taxable amount (if negative, enter nil) .....			(A)
Part IV tax payable .....		Amount A above	X 1/3
Deduct Part IV.1 tax payable, if any, on dividends included in line 404 (Form T761) .....	419		
<b>Part IV tax payable at the 33.33% rate</b> .....			(B)
Taxable dividends received in the taxation year before July 1, 1995 from column 5 of T2S(3) .....	405		
Deduct non-capital and/or farm losses claimed for purposes of Part IV from T2S(4) -			
Line 406 <b>minus</b> 404 (if negative, enter nil) .....			
Taxable amount (if negative, enter nil) .....			(C)
Part IV tax payable .....		Amount C above	X 1/4
Deduct Part IV.1 tax payable, if any, on dividends included in line 405 (Form T761) .....	418		
<b>Part IV tax payable at the 25% rate</b> .....			(D)
<b>Total Part IV tax payable - Line B plus line D</b> .....			
(Enter on line 131 on page 8.)			

### Refundable dividend tax on hand (item 82)

Refundable dividend tax on hand at the end of the preceding taxation year .....	409		
Deduct dividend refund for the previous taxation year .....	410		
Add the total of:			
Refundable portion of Part I tax from line 261 on page 5 (or page 4, if it applies) .....			
Total Part IV tax payable .....			
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation .....	465		
<b>Refundable dividend tax on hand at the end of the taxation year - Line A plus line B</b> .....			(B)
			411

### Dividend refund (item 83)

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

Taxable dividends paid in the taxation year after June 30, 1995 from page 2 of Form T2S(3) .....	424		
		X 1/3	
Taxable dividends paid in the taxation year before July 1, 1995 from page 2 of Form T2S(3) .....	414		
		X 1/4	
Subtotal - Line A <b>plus</b> line B .....			(C)
Refundable dividend tax on hand at the end of the taxation year from line 411 above .....			(D)
<b>Total dividend refund - Lesser of amounts C and D</b> .....			
(Enter on line 147 on page 8.)			

## Summary of tax and credits

### Federal tax

Part I tax payable from page 6 (item 84) .....	129	
Part I.3 tax payable from Forms T2147, T2148, or T2149 (item 85) .....	130	
Part IV tax payable from page 7 (item 86) .....	131	
Part IV.1 tax payable from box 3 of Form T761 (item 87) .....	132	
Part VI tax payable from Form T2044 (item 88) .....	134	
Part VI.1 tax payable from box 2 of Form T761 (item 89) .....	133	
Part XIV tax payable from Schedule T2S(20) (item 90) .....	135	
Total federal tax		

### Provincial and territorial tax

Provincial or territorial jurisdiction (item 91) <span style="float: right;">137</span>		
(if more than one jurisdiction, enter "multiple" and complete Schedule T2S-TC)		
Provincial and territorial tax payable (except Quebec, Ontario, and Alberta) (items 92 to 103) ...	139	
Deduct provincial and territorial tax credits and rebates from T2S-TC (items 93 to 103) ...	141	
Total tax payable	143	(A)

### Other credits

Deduct:		
Tax instalments paid (item 104) .....	145	
Investment tax credit refund (items 77 and 105) .....	146	
Dividend refund from page 7 (items 83 and 106) .....	147	
Federal capital gains refund from Schedule T2S(18) (item 107) .....	149	
Provincial and territorial capital gains refund from Schedule T2S(18) (item 107) .....	151	
Nova Scotia film industry tax credit refund (item 108) .....	152	
Allowable refund for non-resident-owned investment corporations from Schedule T2S(26) (item 109) .....		
Nova Scotia research and development tax credit refund from Form T85 (item 110) .....	153	
Federal mining reclamation tax credit refund (item 111) .....	154	
Canadian film or video production tax credit refund from Form T1131 (item 112) .....	155	
Tax withheld at source - attach slips (item 113) .....	156	
British Columbia refundable tax credit (item 114) .....	157	
Total credits	158	
Balance (line A minus line B)		(B)

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.  
 We do not charge or refund a difference of less than \$2.

Overpayment (item 116) 165      Refund code (item 117) 161

### Direct Deposit Request (item 118)

**If the corporation already uses direct deposit, the service will continue.**  
**Refund** - to have the corporation's refund deposited directly into the corporation's bank account, or to change banking information you already gave us, attach a "void" corporation cheque here and check one of the following boxes:

Start direct deposit.       Change direct deposit information.

Balance unpaid (item 116) 163

Enclosed payment (item 115) 159

### Certification

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

am an authorized signing officer of the corporation.

I certify that I have examined this return, including accompanying schedules and statements, and that it is a correct and complete return.

I further certify that the method of calculating income for this taxation year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

\_\_\_\_\_  
Date Signature of an authorized signing officer of the corporation Position, office, or rank