



**FIRST TIME FILER AFTER INCORPORATION, AMALGAMATION, OR WINDING-UP OF A SUBSIDIARY INTO A PARENT  
(1998 and later taxation years)**

Name of corporation	Business Number	Taxation year end Year   Month   Day
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This schedule must be filed by corporations for the first year of filing after incorporation, amalgamation, or by parent corporations filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the *Income Tax Act* during the current taxation year.

**Part 1 – Type of operation**

**100** For those corporations filing for the first time after incorporation or amalgamation, please identify the type of operation that applies to your corporation:

- |  |   |
|--|---|
| <input type="checkbox"/> 01 Crown corporation that is an agent of Her Majesty<br><input type="checkbox"/> 02 Life insurance corporation<br><input type="checkbox"/> 03 Deposit insurance corporation<br><input type="checkbox"/> 04 General insurance corporation<br><input type="checkbox"/> 05 Co-operative corporation<br><input type="checkbox"/> 06 Credit union<br><input type="checkbox"/> 07 Bank<br><input type="checkbox"/> 08 Non-resident owned investment corporation<br><input type="checkbox"/> 09 Investment corporation | <input type="checkbox"/> 10 Mutual fund corporation<br><input type="checkbox"/> 11 Mortgage investment corporation<br><input type="checkbox"/> 12 Traveling corporation<br><input type="checkbox"/> 13 Subject corporation<br><input type="checkbox"/> 14 Labour-sponsored venture capital corporation<br><input type="checkbox"/> 15 Investment corporations subject to Part IV tax<br><input type="checkbox"/> 16 Crown corporation that is not an agent of Her Majesty<br><input type="checkbox"/> 17 Non-resident insurer exempt from Part XIII withholding tax<br><input type="checkbox"/> 99 Other – if none of the previous descriptions apply |
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**Part 2 – First year of filing after amalgamation**

For the first year of filing after an amalgamation, please provide the following information:

	Name of predecessor corporation(s) <b>200</b>	Business Number (Canadian corporations only) <b>300</b>
1.		
2.		
3.		
4.		
5.		
6.		

**Part 3 – First year of filing after wind-up of subsidiary corporation(s)**

For the parent corporation filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the *Income Tax Act*, please provide the following information:

	Name of subsidiary corporation(s) <b>400</b>	Business Number (Canadian corporations only) <b>500</b>	Commencement date of wind-up (YYYY/MM/DD) <b>600</b>	Date of wind-up (YYYY/MM/DD) <b>700</b>
1.				
2.				
3.				
4.				
5.				
6.				