

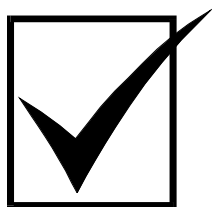


Canada Revenue Agency
Agence du revenu
du Canada

General Index of Financial Information

GIFI-Short Form

Your opinion counts!



We review our income tax guides and pamphlets each year. If you have any comments or suggestions to help us improve them, we would like to hear from you!

Please send your comments to:

**Client Services Directorate
Canada Revenue Agency
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Ottawa ON K1A 0L5**

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General Index of Financial Information – GIFI-Short Form

What is the GIFI-Short form?

The GIFI-Short form is a method for corporations to file financial statement information in the GIFI format. If you use the form, you do not have to submit your financial statements with your T2 return and schedules. The form is included in this guide.

Who can use the form?

You can use this form if:

- your gross revenue is less than \$3 million;
- your total assets are less than \$3 million;
- you are not a life insurer, deposit insurer, or general (casualty and property) insurer; and
- you do not use tax preparation software.

Completing the GIFI-Short form

General information

The Canada Revenue Agency (CRA) needs the same level of detail with the GIFI as the CRA used to need from traditional financial statements. For example, if your corporation's financial statements include 40 items such as cash, accounts receivable, total assets, sales, cost of sales, income taxes, and net income after taxes, we expect that same number of GIFI codes. There is **no** minimum number of GIFI codes needed for your return to be accepted. We need as many GIFI codes as it takes to represent your corporation's balance sheet and income statement in their entirety.

Examples

Report prepaid expenses as a current asset at line 1480 – Other current assets.

Report machinery fuel and lubricant expenses at line 9270 – Other expenses.

If machinery fuel and lubricant expenses are related to farming activity, report them at line 9764 – Machinery fuel, or at line 9760 – Machinery expenses.

Reporting unconsolidated financial statement information

Report your financial statement information for each legal entity (unconsolidated).

Partnerships and joint ventures

Use this form to report your own financial statement information, but not the financial statement information of the partnerships or joint ventures you may be involved in. If you are submitting financial statement information for a partnership or joint venture, send traditional financial statements.

Reporting in dollars

Report your financial statement amounts in dollars when completing the attached form. Do not report cents.

Example

Report cash of \$10,500.75 as 10501 at line 1000 – Cash and deposits.

Reporting in Canadian funds

Report your financial statement information in Canadian funds even if you are a Canadian branch of a foreign corporation.

Reporting negative amounts

Show any negative amounts that you report by placing them in brackets.

Example

Report a loss on disposal of fixed assets of \$1,000.48 as (1000) at line 8210 – Realized gains/losses on disposal of assets.

How do you complete the form?

- 1) Enter all balance sheet items relating to assets, liabilities, shareholder equity, and statement of retained earnings on page 1 of the form.
- 2) Enter all income statement items relating to income and expenses of a non-farming operation on page 2 of the form.
- 3) Enter all income statement items relating to income and expenses of a farming operation on pages 3 and 4 of the form.

Note

Corporations involved in both farming and non-farming activities can select items from both statements.

- 4) Enter your extraordinary items and income tax items on page 5 of the form.
- 5) Complete the notes checklist on page 5 of the form. See “Completing the notes checklist” on page 4 of this guide.

Notes to financial statements

Any notes to the financial statements have to be attached to this form and filed with it.

Required items

There are some line items with an asterisk (*) that always need an entry. These line items are used to verify that information was received and recorded correctly.

Reporting an amount that combines two or more items

An amount in your financial statement information may combine two or more items. To report this amount,

determine which item is the greater or greatest amount and use the appropriate line number.

Example

Rent and taxes

If rent is the greater amount, report it at line 8910 – Rental.

If taxes is the greater amount, report it at line 9180 – Property taxes.

Completing the notes checklist

The notes checklist is a short set of questions designed to determine who prepared the financial statements, the extent of their involvement, whether any reservations were expressed, and other information relating to the financial statements.

Accounting practitioner information

Choose only one of the three options, whichever applies best to the accounting practitioner who reported on or prepared the financial statements of the corporation. State whether the accounting practitioner is connected with the corporation by ticking either the *Yes* or *No* box.

Type of involvement

Choose the option that represents the highest level of involvement of the accounting practitioner.

Reservations

If you selected option 1 or 2 under *Type of involvement*, answer question 99, “Has the accounting practitioner expressed a reservation?” by ticking either the *Yes* or *No* box.

Other information

If you answer *Yes* to question 101, answer questions 102 to 107.

If you answer *Yes* to question 108, answer question 109.

First year after incorporation

You may be filing for the first year after incorporation. If so, complete an opening balance sheet and a closing one. Write “opening” on the top right hand corner of the appropriate balance sheet.

Items found on the GIFI-Short form

The following is a list of some of the items from the balance sheet, non-farming income statement, extraordinary items, and income taxes areas of the form. The list includes a breakdown of the types of accounts that could be included in each item.

If you need more help to complete your GIFI-Short form, contact your tax services office.

Since the farming income statement contains specific, self-explanatory items, we have not provided more details here.

Balance Sheet

Assets

1000 Cash and deposits

Include cash; Canadian or foreign currency deposited in Canadian banks and institutions; Canadian or foreign currency deposited in foreign banks; credit union central deposits; bank drafts or notes, cheques, coins, currency, money orders, postal notes, postdated cheques; and gold or silver bullion.

1060 Accounts receivable

Include trade accounts receivable; trade accounts receivable from related parties; taxes, interest, holdbacks, or leases receivable; claims, dividends, royalties, or subsidies receivable; goods and services tax, harmonized sales tax, or income tax receivable; and accounts receivable from employees.

1061 Allowance for doubtful accounts

Include allowance for doubtful trade accounts receivable, allowance for doubtful trade accounts receivable from related parties, allowance for doubtful amounts contained in leases receivable, and allowance for doubtful accounts receivable from employees.

1073 Amounts receivable from members of NPOs

Corporations that are non-profit organizations can use this item to report amounts received from members.

1120 Inventories

Include inventory of goods for sale, inventory parts and supplies, inventory of properties, inventory of aggregates, work in progress, raw materials, and inventory of securities.

1180 Short-term investments

Include marketable securities; Canadian term deposits, guaranteed investment certificates; Canadian shares; Canadian bonds such as bond coupons, bond deposits, corporate bonds, government bonds, or debentures; Canadian treasury bills; securities purchased under resale agreements; short-term investment in joint ventures or partnerships; other short-term Canadian investments; and short-term foreign investments.

1240 Loans and notes receivable

Include demand, call, or day loans receivable; and other loans, notes, or mortgages receivable.

1300 Due from shareholder(s)/director(s)

Include advances, loans, or notes that show current due from individual shareholder(s), corporate shareholder(s), director(s), or parent company.

1400 Due from/investment in related parties

Related parties can refer to affiliate, associated, and subsidiary corporations.

Note

A current investment in a parent company should be reported at line 1400, and a current amount due from a parent company should be reported at line 1300.

Include demand notes from related parties such as demand, call, or day loans receivable; interest receivable, and current portion of loans or advances.

1480 Other current assets

Include deferred income taxes; accrued investment income; taxes recoverable or refundable; security or tender deposits; prepaid expenses; and drilling advances.

1600 Land

Include land improvements and landscaping.

1620 Depletable assets

Include petroleum and natural gas properties; mining properties; deferred exploration and development charges; cost for mine stripping, well drilling, or waste removal; quarries; gravel pits; and timber limits.

1621 Accumulated amortization of depletable assets

Include the accumulated depreciation or amortization of any of the items in 1620.

1680 Buildings

Include manufacturing and processing plants, and buildings under construction.

1681 Accumulated amortization of buildings

Include the accumulated depreciation or amortization of any of the items in 1680.

1740 Machinery and equipment

Include tools and dies; construction and excavating equipment; forestry and logging equipment; fishing gear and nets; oil and gas distribution systems; ships and boats; radio and communication equipment; computer equipment or software; machinery and equipment under construction; motor vehicles; sonar equipment; mining equipment; pipelines; production equipment for resource industries; production equipment for other than resource industries; exploration equipment; shipping equipment; aircraft; signs; small tools; musical instruments; satellites; earth stations; and transportation equipment.

1741 Accumulated amortization of machinery and equipment

Include the accumulated depreciation or amortization of any of the items in 1740.

1900 Other tangible capital assets

Include asphalt and parking areas; capital leases on buildings, equipment, vehicles or others; art, books, chinaware, cutlery, utensils, culverts, dams, golf courses, grain elevators, grandstands, swimming pools, towers, trailer parks, and uniforms; logging roads; wharves; docks, float walks, and marinas; fences; leasehold improvements; and campsites.

1901 Accumulated amortization of other tangible capital assets

Include the accumulated depreciation or amortization of any of the items in 1900.

2010 Intangible assets

Include trademarks or patents; research and development; concessions, formulas, franchises, and organization costs; goodwill; quota; licences; incorporation costs; customer lists; and rights.

2011 Accumulated amortization of intangible assets

Include the accumulated amortization of any items in 2010.

2070 Resource rights

Include oil and gas rights, timber rights, and mining rights.

2071 Accumulated amortization of resource rights

Include the accumulated amortization of any of the items in 2070.

2180 Due from shareholder(s)/director(s)

Include advances, loans or notes that show a long-term amount due from individual shareholder(s), corporate shareholder(s), director(s), or a parent company.

2200 Investments in joint venture(s)/partnerships

Include long-term investment or equity in joint venture(s), partnership(s), or syndicate(s).

2240 Due from/investment in related parties

Related parties can refer to affiliate, associated, and subsidiary corporations.

Note

Long-term investment in a parent company should be reported at line 2240, and long-term amount due from a parent company should be reported at line 2180.

Include due from or investment in Canadian related parties, loans or advances to Canadian related corporations, investment in Canadian related corporations at cost or equity, due from or investment in foreign related parties, loans or advances to foreign related corporations, investment in foreign related corporations at cost or equity, shares in Canadian related corporations, and shares in foreign related corporations.

2300 Long-term investments

Include Canadian, provincial, or municipal government debt; Canadian corporate bonds and debentures; bond coupons, or bond deposits; foreign shares; other types of foreign investments; Canadian shares; debt securities; equity securities; securities purchased under resale agreements; central credit union shares; and other Canadian long-term investments.

2360 Long-term loans

Include mortgages, personal or credit card loans, business and government loans, advances or notes shown long-term, and line of credit.

2420 Other long-term assets

Include deferred income taxes, deferred pension charges, deferred unrealized exchange losses, other deferred items or charges, lease or tenant inducements, investment tax credits, stock exchange seats, utilities deposits, reserve fund, and cash surrender value of life insurance.

2590 Assets held in trust

Include trust fund, trust assets, or funds held in escrow.

Liabilities**2600 Bank overdraft**

Include bank indebtedness.

2620 Amounts payable and accrued liabilities

Include agreements, claims, rent, or utilities payable; holdbacks, wages, management fees, bonuses, employee deductions, withholding taxes, or interest payable; trade payable; and trade payable to related parties.

2630 Amounts payable to members of NPOs

Corporations, including non-profit organizations, can use this item to report amounts payable.

2680 Taxes payable

Include capital or foreign taxes, current income, logging or sales taxes, goods and services tax or harmonized sales tax, and tax credits payable.

2700 Short-term debt

Include corporate or demand loans; loans from Canadian or foreign banks; gold and silver certificates; cheques and other items in transit; advances, loans, or notes shown current; due to joint ventures or partnerships; lien notes; liability for securities sold short; and liability for securities sold under repurchase agreements.

2780 Due to shareholder(s)/director(s)

Include advances, loans, or notes shown current due to individual shareholder(s), corporate shareholder(s), director(s), or parent company.

2860 Due to related parties

Related parties can refer to affiliate, associated, and subsidiary corporations.

Include demand notes, interest payable, or advances due to related parties.

2960 Other current liabilities

Include reserve for guarantees, warranties or indemnities, general provisions or reserves, deferred income, unearned income, progress payments, bids, deposits received, dividends payable, deferred income taxes, provision for losses on loans, pension reserves, and crew shares.

3140 Long-term debt

Include credit union, or caisse populaire loan; central, league, or federation loans; advances, loans or notes shown long-term; due to joint ventures or partnerships; mortgages; farm credit corporation loan; chartered bank loan; provincial government loan; supply company loan; private loan; line of credit; liability for securities sold short; liability for securities sold under repurchase agreements; and lien notes.

3220 Deferred income

Include deferred capital or book gain, unearned income, interest or service charges, and the long-term portion of the unrealized foreign exchange gain.

3260 Due to shareholder(s)/director(s)

Include advances, loans or notes that show long-term amount due to individual shareholder(s), corporate shareholder(s), director(s), or parent company.

3300 Due to related parties

Related parties can refer to affiliate, associated, and subsidiary corporations.

Include amounts owing to related Canadian or foreign parties.

3320 Other long-term liabilities

Include long-term obligations, commitments or capital leases; reserves for guarantees, warranties or indemnities; provision for site restoration, dismantlement, abandonment, future removal, or site restoration costs; contributions to qualifying environmental trust, mine reclamation, reclamation of waste disposal sites; general provisions or reserves, provision for losses on loans, pension reserves; preference shares restated; member allocations; and bonds and debentures.

3470 Amounts held in trust

Include trust fund, trust liabilities, and funds held in escrow.

Shareholder equity**3540 Contributed and other surplus**

Include contributed surplus; capital donations, capital grants, and paid in surplus; appraisal surplus; general, inventory, mortgage, and security reserves.

3700 Dividends declared

Include cash, patronage, or liquidating dividends; and the premium paid on redemption of shares.

3740 Other items affecting retained earnings

Include prior period adjustments, share redemption, special reserves, currency adjustments, and unusual revenue items.

3745 Interfund transfer

Corporations, including non-profit organizations, can use this item to report fund amounts transferred to or from retained earnings from or to the income statement.

3849 Retained earnings/deficit—end

If you report an amount at this line, you should report the same amount in shareholder equity at line 3600 – Retained earnings (deficit).

Non-Farming Income Statement

Revenue

8000 Trade sales of goods and services

This line is for corporations that are not involved in the resource industry (line 8040) or the fishing industry (line 8160) but whose main source of income is the sale of a product or service.

8040 Sales from resource properties

Include petroleum and natural gas sales, petroleum and natural gas sales to related parties, gas marketing, processing revenue, pipeline revenue, seismic sales, mining revenue, coal revenue, oil sands revenue, royalty income, oil and gas partnership or joint venture income or loss, mining partnership or joint venture income or loss, and other production revenue.

8090 Investment revenue

Include interest from foreign sources, Canadian bonds and debentures, mortgage loans, or other Canadian sources such as finance income, guaranteed investment certificate interest, interest on overpaid taxes, and loan interest.

8095 Dividend income

Include dividends from Canadian or foreign sources.

8120 Commission revenue

Include commission income on real estate transactions.

8140 Rental revenue

Include revenue from the renting or leasing of boats, machinery, equipment, films, vehicles, hotel rooms, motel rooms, real estate, apartments, commercial buildings, land, office space, residential housing, or shopping centres, and income from co-tenancies or co-ownerships.

8160 Fishing revenue

Include fish products; other marine products such as flippers, herring roe, herring scales, Irish moss, kelp, seal meat, or seaweed; fishing grants, credits or rebates; fishing subsidies; compensation for loss of fishing income or property; and sharesman income.

8210 Realized gains/losses on disposal of assets

Include realized gains or losses on sale of investments, realized gains or losses on sale of resource properties, book gains or losses, gain or loss on disposal of fixed assets, and recaptured depreciation.

8220 Non-profit organizations' amounts received

8221 Membership fees

8222 Assessments

8223 Gifts

8224 Gross sales and revenues from organizational activities

Corporations that are non-profit organizations can use these items. Use field 8220 to report NPOs' amounts received other than 8221 to 8224.

8230 Other revenue

This item is for secondary sources of income. Although there are types of income listed that are often main sources of income (for example, consulting fees), you should still use item 8000 to report the main activity income.

Gain on settlement of debt, increase in cash surrender value of life insurance; foreign exchange gains or losses; realized gains or losses on foreign currency; income or loss of other divisions; realization of deferred revenues; royalty income other than resource; management and administration fees; telecommunications revenue; consulting fees; subsidies and grants; sale of by-products; deposit and credit services; insurance, expense, or bad debt recoveries; card services; and patronage dividends.

8232 Income/loss of subsidiaries/affiliates

This item is for corporations that report their investments in subsidiary corporations on the equity basis.

8234 Income/loss on joint ventures

This item is for corporations that report their investments in joint ventures on the equity basis.

8235 Income/loss on partnerships

This item is for corporations that report their investments in partnerships on the equity basis.

8237 Royalty income other than resource

Corporations, including non-profit organizations, can use this item to report royalties received.

8242 Subsidies and grants

Corporations, including non-profit organizations, can use this item to report federal, provincial, or municipal grants received.

Cost of sales

8300 Opening inventory

Include opening inventory of finished goods, raw materials, and goods in process.

8320 Purchases/cost of materials

Include the cost of merchandise sold, fuel and purchased power, manufacturing supplies used, and materials and merchandise purchased.

8340 Direct wages

Include commissions, labour, production wages, and supervision.

8360 Trades and sub-contracts

Include contract labour, custom work, sub-contract labour, and outside labour.

8400 Resource production costs

Include gas processing; oil and gas operating expenses, or production; milling; smelting; refining; pipeline operations; drilling; site restoration or future removal costs; gross overriding royalty; freehold royalties; other producing properties rental; freehold lease or delay rentals; prospect or geological; digital processing; geochemical or

geophysical work; gravity meters; magnetic playbacks; seismographs; staking; velocity surveys; well operating, fuel, and equipment; well abandonment and dry holes; other lease rentals; exploration expenses; aerial surveys; development expenses and stripping costs.

8435 Crown charges

Include crown royalties, crown lease rentals, freehold mineral tax, mining taxes, oil sand leases, and Saskatchewan resource surcharge.

8450 Other direct costs

Include equipment hire and operation; log yard expenses such as barker, bucking, clipper, log sorting or sawing; forestry costs such as cutting, firefighting supplies, scaling, silviculture; logging road costs such as road clearing, ploughing or grating; royalty costs reported in cost of sales and paid to holders of copyrights, movies, patents, performing rights, or trademarks; stumpage costs; freight in and duty; inventory write down, inventory adjustments; direct cost amortization of tangible assets; direct cost amortization of natural resource assets; and overhead expenses allocated to cost of sales.

8500 Closing inventory

Include closing inventory of finished goods, raw materials, and goods in process.

Operating expenses

8520 Advertising and promotion

Include advertising such as catalogues, media expenses, and publications; charitable or political donations; meals and entertainment such as tickets; promotion such as booths, demonstrations or presentations, displays, samples, and seminars.

8570 Amortization of intangible assets

Include amortization of intangible assets such as deferred charges, goodwill, patents, franchises, copyrights, trademarks, organization costs, and research and development costs.

8590 Bad debt expense

Include allowance for bad debts, allowance or provision for doubtful accounts, bad debt written off, and reserve for bad debt.

8620 Employee benefits

Include clothing allowance, lodging, room and board, payroll deductions, levies, or taxes; group insurance benefits; medical, dental, or life insurance plans; employer's portion of employee benefits of Canada Pension Plan, company pension plan, Employment Insurance, and Workers' Compensation; and contributions to deferred income plans of registered pension plan, deferred profit sharing plan, employee profit sharing plan, and registered supplementary unemployment benefit plan.

8650 Amortization of natural resource assets

Includes amounts referred to as depletion.

8670 Amortization of tangible assets

Include amortization of leasehold improvements and amounts referred to as depreciation.

8710 Interest and bank charges

Include finance charges, interest on short-term debt, interest on bonds and debentures, interest on mortgages, amortization of mortgage discount, interest on long-term debt, bank charges, credit card charges, and collection and credit costs.

8760 Business taxes, licences, and memberships

Include beverage, vehicle, or trade licences; business charges, memberships, dues, subscriptions, business taxes, capital tax, bridge or road tolls, health and education tax, permits, franchise fees, and government fees.

8810 Office expenses

Include office stationery and supplies; office utilities, utility expenses related to an office such as electricity, gas, heating, hydro, and telephone; data processing and word processing.

8860 Professional fees

Include engineering or surveyor fees, professional services; legal, lawyer, or notary fees; accounting or bookkeeping fees; consulting, architect, illustration, or appraisal fees; laboratory, medical, veterinary, or breeding fees; brokerage or transfer fees; management and administration fees; refining and assay, registrar, and transfer agent fees; restructuring or reorganization costs; security commission fees; training expense, animal training, management training, and staff development; and studio and recording.

8910 Rental

Include rental expenses for arena; boat, vessel, or ship; coal and lumber yards; railway sidings; safety deposit box or vaults; parking charges; real estate, apartment, building, land or office rentals; occupancy costs; condominium fees; equipment rental, rental expenses for film, office machines or motor vehicles; moorage (boat), dock and wharf space; storage, rental expense for garages and warehouses; and quota rental.

8960 Repairs and maintenance

Include repairs and maintenance to aircraft, buildings, vehicles, boats, machinery and equipment, premises upkeep, and gas and power lines.

9060 Salaries and wages

Include amounts not found in cost of sales such as administrative salaries, casual labour, cost of living allowance, down time, fees to employees, minimum wage levies, payroll remuneration, severance pay, supervision and vacation pay; commissions; crew share; bonuses, incentive compensation; directors fees; management salaries, officers salaries; employee salaries, and office salaries.

9110 Sub-contracts

Include contract labour, contract work, custom work, and hired labour.

9150 Computer-related expenses

Include upgrade and Internet.

9180 Property taxes

Include municipal and realty taxes.

9270 Other expenses

Include cash (over or short); reimbursement of parent company expense; selling expenses; shipping and warehouse expense; delivery, freight, and express such as courier, customs, delivery and installation; distribution; ferry charges; freight and cartage; freight and duty, and shipping and transportation; warranty expenses; guarantee costs; royalty expenses of resident or non-resident; amounts reported as non-resource royalties paid to Canadian residents such as copyrights, movies patents, performing rights and trademarks; dumping charges; land fill fees; vehicle expenses such as automobile expenses, gas, motor vehicle fuel, tires, and vehicle washing; research and development; withholding taxes; general and administrative expenses such as marketing and administration, office and general expenses, selling and administrative expenses, insurance, supplies, travel expenses, and utilities.

9286 Interfund transfer

Corporations, including non-profit organizations, can use this item to report fund amounts transferred to or from the income statement from or to retained earnings.

Net income/loss after taxes and extraordinary items**9975 Extraordinary item(s)**

Included in this item are gains or losses resulting from events that: are not expected to occur regularly over a period of years; do not typify normal business activities; and do not depend primarily on decisions or determinations by management.

Examples include the expropriation of a corporation's land and buildings for a highway, the destruction of a large portion of a wheat crop by a tornado, an explosion in a nuclear reactor resulting in high-level radioactive emission, legal settlements, or settlements of royalties.

9990 Current income taxes

Include Canadian income taxes, federal income tax, large corporation tax, previous year adjustment to income tax, and provincial income taxes.

9995 Deferred income tax provision

Include Canadian income taxes deferred, provision for deferred income taxes, and provision for future income taxes.

Appendix – Non-Profit Organizations

This appendix is intended to help corporations that are non-profit organizations (NPOs) use the GIFI-Short form to report their financial statement information.

Table A shows some NPO terminology and the equivalent GIFI terminology. Table B provides specific NPO terms and the suggested equivalent GIFI item.

Table A	
NPO terminology	Equivalent GIFI terminology
Members' equity	Shareholder equity
Owners' equity	
Fund balances	
Net assets	
Reserves	
Balance at end of year – General Surplus	Retained earnings
Operating fund	
General fund	
Statement of revenue and expenditures	Income statement
Statement of income and surplus	
Statement of receipts and disbursements	
Statement of operations	
Excess of revenues over expenses (expenses over revenues)	Net non-farming income

Table B	
NPO term	Equivalent GIFI item
Assets and liabilities	
Cash	1000 Cash and deposits
Amounts receivable from other than members	1060 Accounts receivable
Amounts receivable from members	1073 Amounts receivable from members of NPOs
Inventory	1120 Inventories
Short-term investments	1180 Short-term investments
Prepaid expenses	1480 Other current assets
Fixed assets	2008 Total tangible capital assets
Long-term investments	2300 Long-term investments
Total assets	2599 Total assets
Amounts owing to other than members	2620 Amounts payable and accrued liabilities
Amounts owing to members	2630 Amounts payable to members of NPOs
Total liabilities	3499 Total liabilities
Amounts received	
Interest received	8090 Investment revenue
Dividends received	8095 Dividend income
Rentals received	8140 Rental revenue
Proceeds of disposition of capital property	8210 Realized gains/losses on disposal of assets
Membership dues or fees	8221 Membership fees
Assessments received	8222 Assessments
Gifts	8223 Gifts
Gross sales and revenues from organizational activities	8224 Gross sales and revenues from organizational activities
Royalties received	8237 Royalty income other than resource
Federal, provincial, or municipal grants received	8242 Subsidies and grants
Total receipts	8299 Total revenue
Transfer(s) to/from fund(s)	
Shown in retained earnings	3745 Interfund transfer
Shown on income statement	9286 Interfund transfer