



GENERAL INDEX OF FINANCIAL INFORMATION – SHORT

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td style="border-bottom: 1px solid black; width: 10px;"></td> <td style="border-bottom: 1px solid black; width: 10px;"></td> <td style="border-bottom: 1px solid black; width: 10px;"></td> <td style="border-bottom: 1px solid black; width: 10px;"></td> </tr> </table>	Tax year-end	Year	Month	Day				
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**Balance Sheet Information**

Assets	Liabilities
<b>Current</b>	<b>Current</b>
Cash and deposits ..... <b>1000</b>	Bank overdraft ..... <b>2600</b>
Accounts receivable ..... <b>1060</b>	Amounts payable and accrued liabilities . . . <b>2620</b>
Allowance for doubtful accounts ..... <b>1061</b> ( )	Amounts payable to members of NPOs . . . <b>2630</b>
Amounts receivable from members of NPOs ..... <b>1073</b>	Taxes payable ..... <b>2680</b>
Inventories ..... <b>1120</b>	Short-term debt ..... <b>2700</b>
Short-term investments ..... <b>1180</b>	Credit card loans ..... <b>2707</b>
Loans and notes receivable ..... <b>1240</b>	Due to shareholder(s)/director(s) . . . . . <b>2780</b>
Due from shareholder(s)/director(s) . . . . . <b>1300</b>	Due to related parties ..... <b>2860</b>
Due from/investment in related parties . . . . . <b>1400</b>	Current portion of long term liability . . . . . <b>2920</b>
Other current assets ..... <b>1480</b>	Other current liabilities ..... <b>2960</b>
<b>Total current assets</b> ..... <b>1599</b>	<b>Total current liabilities</b> ..... <b>3139</b>
<b>Capital</b>	<b>Long-term</b>
Land ..... <b>1600</b>	Long-term debt ..... <b>3140</b>
Depletable assets ..... <b>1620</b>	Deferred income ..... <b>3220</b>
Accumulated amortization of depletable assets . . . <b>1621</b> ( )	Future (deferred) income taxes ..... <b>3240</b>
Buildings ..... <b>1680</b>	Due to shareholder(s)/director(s) . . . . . <b>3260</b>
Accumulated amortization of buildings ..... <b>1681</b> ( )	Due to related parties ..... <b>3300</b>
Machinery and equipment ..... <b>1740</b>	Other long-term liabilities ..... <b>3320</b>
Accumulated amortization of machinery and equipment . . . <b>1741</b> ( )	<b>Total long-term liabilities</b> ..... <b>3450</b>
Furniture and fixtures ..... <b>1787</b>	Amounts held in trust ..... <b>3470</b>
Accumulated amortization of furniture and fixtures . . . . . <b>1788</b> ( )	<b>*Total liabilities</b> ..... <b>3499</b>
Other tangible capital assets ..... <b>1900</b>	(add lines 3139, 3450, and 3470)
Accumulated amortization of other tangible capital assets . . . . . <b>1901</b> ( )	<b>Shareholder equity</b>
<b>Total tangible capital assets</b> ..... <b>2008</b>	Common shares ..... <b>3500</b>
<b>Total accumulated amortization of tangible capital assets</b> ..... <b>2009</b> ( )	Preferred shares ..... <b>3520</b>
Intangible assets ..... <b>2010</b>	Contributed and other surplus ..... <b>3540</b>
Accumulated amortization of intangible assets . . . . . <b>2011</b> ( )	Retained earnings (deficit) ..... <b>3600</b>
<b>Total intangible capital assets</b> ..... <b>2178</b>	<b>*Total shareholder equity</b> ..... <b>3620</b>
<b>Total accumulated amortization of intangible capital assets</b> ..... <b>2179</b> ( )	<b>Total liabilities and shareholder equity</b> (add lines 3499 and 3620) ..... <b>3640</b>
<b>Long-term</b>	<b>Statement of Retained earnings (deficit)</b>
Due from shareholder(s)/director(s) ..... <b>2180</b>	Retained earnings (deficit) – start ..... <b>3660</b>
Investment in joint venture(s)/partnership(s) . . . . . <b>2200</b>	Net income/loss ..... <b>3680</b>
Due from/investment in related parties . . . . . <b>2240</b>	Dividends declared ..... <b>3700</b> ( )
Long-term investments ..... <b>2300</b>	Other items affecting retained earnings . . . <b>3740</b>
Long-term loans ..... <b>2360</b>	Interfund transfer. . . . . <b>3745</b>
Other long-term assets ..... <b>2420</b>	<b>** Retained earnings (deficit) – end</b> . . . . . <b>3849</b>
<b>Total long-term assets</b> ..... <b>2589</b>	
Assets held in trust ..... <b>2590</b>	
<b>*Total assets</b> ..... <b>2599</b>	
(add lines 1599, 2008, 2009, 2178, 2179, 2589, and 2590)	

\* Required line items must be completed.  
 \*\* Required if any of line items 3660 to 3745 are completed.

**Non-Farming Income Statement Information**

**Revenue**

Trade sales of goods and services	8000
Investment revenue	8090
Dividend income	8095
Commission revenue	8120
Rental revenue	8140
Fishing revenue	8160
Realized gains/losses on disposal of assets	8210
NPO amounts received	8220
Membership fees	8221
Assessments	8222
Gifts	8223
Gross sales and revenues from organizational activities	8224
Other revenue	8230
Income/loss of subsidiaries/affiliates	8232
Income/loss of joint ventures	8234
Income/loss of partnerships	8235
Royalty income other than resource	8237
Subsidies and grants	8242
<b>*Total revenue (add lines 8000 to 8242)</b>	<b>8299</b>

\* Required line items must be completed.

**Cost of sales**

Opening inventory	8300
Purchases/cost of materials	8320
Direct wages	8340
Benefits on direct wages	8350
Trades and sub-contracts	8360
Production costs other than resource	8370
Other direct costs	8450
Closing inventory	8500 ( )
<b>Cost of sales (add lines 8300 to 8500)</b>	<b>8518</b>

**Gross profit/loss** (line 8000 minus line 8518) ... **8519**

**Operating expenses**

Advertising and promotion	8520
Amortization of intangible assets	8570
Goodwill impairment loss	8571
Bad debt expense	8590
Employee benefits	8620
Amortization of tangible assets	8670
Interest and bank charges	8710
Business taxes, licences, and memberships	8760
Office expenses	8810
Professional fees	8860
Rental	8910
Repairs and maintenance	8960
Salaries and wages	9060
Sub-contracts	9110
Computer-related expenses	9150
Property taxes	9180
Other expenses	9270
Interfund transfer	9286
<b>Total operating expenses</b>	<b>9367</b>

**\*Total expenses (add lines 8518 and 9367)** **9368**

**Net non-farming income**

(line 8299 minus line 9368) ... **9369**

\* Required line items must be completed.

**If you are not completing the farming income statement information, go to the bottom section on page 3 called "Net income/loss after taxes and extraordinary items."**

**Farming Income Statement Information**

**Farming revenue**

Grains and oilseeds .....	9370	_____
Other crop revenues .....	9420	_____
Livestock and animal products revenue .....	9470	_____
Other commodities .....	9520	_____
Program payment revenues .....	9540	_____
Rebates .....	9570	_____
Other farm revenues/losses .....	9600	_____
Gains/losses on disposal of assets .....	9609	_____
Farming partnership income/loss .....	9615	_____
Farming joint venture income/loss .....	9616	_____
Non-farming income .....	9650	_____
<b>*Total farm revenue (add lines 9370 to 9650) . . . . .</b>	<b>9659</b>	<b>=====</b>

\* Required line item must be completed.

**Farming expenses**

Crop expenses .....	9660	_____
Livestock expenses .....	9710	_____
Machinery expenses .....	9760	_____
General farm expenses .....	9790	_____
Amortization of tangible assets .....	9791	_____
Advertising, marketing costs, and promotion .....	9792	_____
Benefits related to employee salaries . . . . .	9794	_____
Building repairs and maintenance .....	9795	_____
Custom or contract work .....	9798	_____
Electricity .....	9799	_____
Freight and trucking .....	9801	_____
Other insurance premiums .....	9804	_____
Interest and bank charges .....	9805	_____
Memberships/subscription fees .....	9807	_____
Office expenses .....	9808	_____
Professional fees .....	9809	_____
Property taxes .....	9810	_____
Rent – land and buildings .....	9811	_____
Rent – machinery .....	9812	_____
Salaries and wages .....	9814	_____
Supplies .....	9818	_____
Motor vehicle expenses .....	9819	_____
Small tools .....	9820	_____
Telephone .....	9824	_____
Amortization of intangible assets .....	9832	_____
Travel expenses .....	9834	_____
Capital / business taxes .....	9835	_____
Non-farming expenses .....	9850	_____
Net inventory adjustment .....	9870	_____
<b>*Total farm expenses (add lines 9660 to 9870) . . . . .</b>	<b>9898</b>	<b>=====</b>

\* Required line item must be completed.

<b>Total farm revenue (line 9659) . . . . .</b>		_____
<b>Minus: Total farm expenses (line 9898) . . . . .</b>		_____
<b>Net farm income . . . . .</b>	<b>9899</b>	<b>=====</b>

**Net income / loss after taxes and extraordinary items**

<b>Net Income / loss before taxes and extraordinary items (add lines 9369 and 9899) . . . . .</b>	<b>9970</b>	_____	<b>A</b>
Extraordinary item(s) .....	9975	_____	
Current income taxes .....	9990	_____	
Future (deferred) income tax provision .....	9995	_____	
Subtotal (add lines 9975 to 9995) .....		=====	<b>B</b>
<b>*Net income / loss after taxes and extraordinary items (line A minus line B) . . . . .</b>	<b>9999</b>	<b>=====</b>	

\* Required line item must be completed.

Notes checklist

**Part 1 – Information on the accountant preparing or reporting on the financial statements**

- Does the accountant have a professional designation? . . . . . **095** 1 Yes  2 No
- Is the accountant connected\* with the corporation? . . . . . **097** 1 Yes  2 No

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note**

If the accountant does not have a professional designation or is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

**Part 2 – Type of involvement with the financial statements**

Choose the option that represents the highest level of involvement of the accountant:

- Completed an auditor's report . . . . . **198** 1
- Completed a review engagement report . . . . . 2
- Conducted a compilation engagement . . . . . 3

**Part 3 – Reservations**

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

- Has the accountant expressed a reservation? . . . . . **099** 1 Yes  2 No

**Part 4 – Other information**

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options.

- Prepared the tax return (financial statements prepared by client) . . . . . **110** 1
- Prepared the tax return and the financial information contained therein (financial statements have not been prepared) . . . . . 2
- Were notes to the financial statements prepared? . . . . . **101** 1 Yes  2 No

If **yes**, complete lines 102 to 107 below:

- Are any values presented at other than cost? . . . . . **102** 1 Yes  2 No
- Has there been a change in accounting policies since the last return? . . . . . **103** 1 Yes  2 No
- Are subsequent events mentioned in the notes? . . . . . **104** 1 Yes  2 No
- Is re-evaluation of asset information mentioned in the notes? . . . . . **105** 1 Yes  2 No
- Is contingent liability information mentioned in the notes? . . . . . **106** 1 Yes  2 No
- Is information regarding commitments mentioned in the notes? . . . . . **107** 1 Yes  2 No

- Does the corporation have investments in joint venture(s) or partnership(s)? . . . . . **108** 1 Yes  2 No

If **yes**, complete line 109 below:

- Are you filing financial statements of the joint venture(s) or partnership(s)? . . . . . **109** 1 Yes  2 No