

## PART I.3 TAX RETURN - TAX ON LARGE INSURANCE CORPORATIONS

| Name of corporation | Account Number | Ta  |       | ar-end |
|---------------------|----------------|-----|-------|--------|
| •                   |                | Day | Month | Year   |
|                     |                |     |       |        |

- This return is to be used for 1992 and subsequent taxation years by insurance corporations that have Part I.3 tax payable before the deduction for surtax credits.
- This return does not include the amendments to clause 181.3(1)(c)(ii)(A) contained in Bill C-27 which received Royal Assent on June 15, 1994.
- Form T2149(E) Rev. 91 continues to apply to taxation years ending after June, 1989 but before 1992.
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 in respect of its capital, investment allowance, taxable capital or taxable capital employed in Canada or in respect of a partnership in which it has an interest.
- Subsection 181(1) defines the terms "financial institution", "long-term debt" and "reserves".
- No Part I.3 tax is payable for a taxation year by a corporation that was:
  - 1) a non-resident owned investment corporation throughout the year, or
  - 2) a bankrupt (as defined by subsection 128(3)) at the end of the year, or
  - 3) throughout the year a deposit insurance corporation as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1), or
  - 4) throughout the year exempt from tax under section 149 on all of its taxable income, or
  - 5) neither resident in Canada nor carried on business through a permanent establishment in Canada at any time in the year, or
     6) throughout the year a corporation described in subsection 136(2) the principal business of which was marketing (including processing incidental to or connected therewith) natural products belonging to or acquired from its members or customers.
- Parts, sections, subsections, paragraphs, and subclauses referred to in this return are those of the Income Tax Act.
- File the completed T2149 with the T2 Corporation Income Tax Return Form T2 within six months from the end of the taxation year.

| CANADIAN RESIDENT CORPORATIO   | CAPITAL<br>N THAT CARRIED ON A LIFE INSURANCE BUSINESS |
|--|--|
| To be completed by an insurance corporation that was resident in Canada and Add the following amounts as at the end of the year:<br>Long-term debt |  |
| Capital stock (see Note below)   |  |
| Retained earnings  |  |
| Contributed surplus  |  |
| Any other surpluses  | 809  |
| Total  | 810 <b>\$</b> \$                                       |
| Deduct: Deferred tax debit balance at the end of the year  |  |
| Any deficit deducted in computing the shareholders' equity at the e  | nd of the year   |
| Total deductions   | 813  |
| Capital for the year   | 814 \$   |
| Note: In the case of an insurance corporation incorporated without share capita  | I, enter the amount of its members' contributions.     |

## OR

| To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on a life insurance business.  |
|--|
| Reserves that were not deducted in computing income under Part I for the year 815 \$   |
| Long-term debt   |
| Capital stock (see note below)   |
| Retained earnings 818  |
| Contributed Surplus 819  |
| Any other surpluses 820  |
| Total  |
| Deduct:  |
| Deferred tax debit balance at the end of the year  |
| The total amount of its deferred acquisition expenses in respect of its property and casualty insurance business in Canada, to the extent that it can reasonably be attributed to an amount included in the amount determined at line 815 above. |
| Any deficit deducted in computing the shareholders' equity at the end of the year  |
| Total Deductions   |
| Capital for the year   |
| Note: In the case of an insurance corporation incorporated without share capital, enter the amount of its members' contributions.  |

|   | ORPORATION THAT CARRIED ON   |  |                                       |
|---|--|--|---------------------------------------|
| To be completed by an insurance corporation that was through.<br>The total of the following amounts at the end of the year:   |  | carried on an insurance business                         | in Canada at any time in the year.    |
| The greater of its surplus funds derived from operations (within 138(12)), computed as if no tax were payable under Part I.3 o surplus.   | Part VI for the year, and its attributed   | 830 \$   |                                       |
| Any other surpluses relating to insurance businesses carrie   | d on in Canada   | 831  |                                       |
| Long-term debt that may reasonably be regarded as relating to insurance   | businesses carried on in Canada  | 832  | <u> </u>                              |
| Subtotal  |  | 833 \$   |                                       |
| Add the difference, if any, between the following:  |  |  |                                       |
| Reserves for the year (other than reserves for amounts pay reasonably be regarded as having been established in resp in Canada  | ect of insurance businesses carried on   | 834  |                                       |
| Deduct:   |  |  |                                       |
| The total of each reserve (other than a reserve described in subparagraph 138(3)(a)(i)) that was included in the amount determined in 834 above and was deducted in computing income under Part I for the year  | 835 \$   |  |                                       |
| The total of each reserve described in subparagraph 138(a)(i) that was included in the amount determined in <b>834</b> above and was deductible under subparagraph 138(3)(a)(i) in computing income under Part I for the year   | 836  |  |                                       |
| The total of each amount outstanding (including any accrued interest) as at the end of the year in respect of a policy loan (within the meaning of subsection 138(12)) made by the corporation that was deducted in computing the amount determined in <b>836</b> above | 837 .  |  |                                       |
| The total of its deferred acquisition expenses in respect<br>of its property and casualty insurance business in<br>Canada, to the extent that it can reasonably be<br>attributed to an amount included in the amount<br>determined at <b>834</b> above                  | 838  |  |                                       |
| ** - A - 1  |  | <b>k</b> c   |                                       |
| Total deductions  | 839  | 840 \$   | <b>-</b> ▶                            |
| Difference (834 - 839) (if negative, enter zero) Capital for the year (833 + 840)   |  |  | 841 \$                                |
|   |  |  |                                       |
| Add the carrying value at the end of the year of the followis subsection 138(12):   | INVESTMENT ALLOWANC  | E<br>that are non-segregated prope                       | rties within the meaning assigned by  |
| All shares of the capital stock of related financial institutions   | (including related insurance corporations)   |  | 845 \$                                |
| All long-term debts of related financial institutions (including  |  |  |                                       |
| Investment allowance for the year   |  |  | 847 \$                                |
| <ul><li>Notes: (1) A share of the capital stock or long-term debt of an from the value of any asset determined above.</li><li>(2) In the case of an insurance corporation, that was t carrying on an insurance business in Canada.</li></ul>                            |  |  |                                       |
|   | TAXABLE CAPITAL  |  |                                       |
| Capital for the year (Amount 814 or 826 or 841, whichever is an   |  |  |                                       |
| Deduct: Investment Allowance for the year (Amount 847)  |  |  |                                       |
| Taxable Capital for the taxation year   |  |  | 351 \$                                |
|   | FAXABLE CAPITAL EMPLOYED IN  | I CANADA   | · · · · · · · · · · · · · · · · · · · |
| The total of all amounts each of which is the carrying value at t<br>Canada and that is non-segregated property within the meanin   |  |  | 904 \$                                |
| Add: Where the insurance corporation has an interest in a p<br>amounts each of which is the carrying value of an asse<br>end of its fiscal period ending at or before the end of th<br>income or loss is of the partnership's income or loss fo                         | t of the partnership, that is tangible prope<br>e year, that the insurance corporation's s | erty used in Canada, at the<br>hare of the partnership's |                                       |

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| CANADIAN RESIDENT CORPORATION THAT CARRIED ON A LIFE INSURANCE BUSIN  |   |   |
|---|---|---|
| To be completed by an insurance corporation that was resident in Canada and carried on a life insurance business, at any time in the year.  |   |   |
| Amount 852 from above   | 860   | \$  |
| Amount 652 iron above         861         \$  | _   |   |
| Add: Total of amounts described in subclause 181.3(1)(c)(ii)(A)(II) (Amount T from page 6)  | _   | \$  |
| Add: Total of amounts described in subclause Tot.s(T/C)(n/(A/(ii) (Amodnic Finom page 0)  | 863   |   |
| Subtotal  | 864   |   |
| Canadian Reserve Liabilities at year end  | 865   |   |
| Total Reserve Liabilities at year end   | 866   |   |
| Total of amounts described in subclause 181.3(1)(c)(ii)(A)(IV) (Amount U from page 6)   | 867   | \$  |
| (863 X 864/(865+866))   |   | *   |
| Add the difference, if any between the following:   |   |   |
| Reserves for the year (other than reserves for amounts payable out of segregated funds) that may reasonably be regarded as having been established in respect of insurance businesses carried on in 868   |   |   |
| Canada  | -   |   |
| Deduct  |   |   |
| Deduct:<br>The total of each reserve (other than a reserve described in   |   |   |
| subparagraph 138(3)(a)(i) that was included in the amount   |   |   |
| determined in 868 above and was deducted in computing income under Part I for the year)   |   |   |
|   |   |   |
| The total of each reserve described in subparagraph   |   |   |
| 138(3)(a)(i) that was included in the amount determined in 868  |   |   |
| above and was deducted under subparagraph 138(3)(a)(i) in computing income under Part I for the year 870 \$   |   |   |
|   |   |   |
| The total of each amount outstanding (including any accrued   |   |   |
| interest) as at the end of the year in respect of a policy loan (within the meaning of subsection 138(12) made by the   |   |   |
| corporation that was deducted in computing the amount   |   |   |
| determined in 870 above)  |   |   |
| Total deductions - Amounts 869 + 870 + 871 872 \$   |   |   |
| Total deductions - Amounts 869 + 870 + 871  |   |   |
|   |   |   |
|   |   |   |
| Difference (Amount 868 less Amount 872) (if negative, enter 0)  | -   |   |
|   | -   | •D  |
| Difference (Amount 868 less Amount 872) (if negative, enter 0)       873 §         Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)       873 (Amounts 860 + 867 + 873)   | - 874   | \$  |
|   | - 874   | \$D   |
|   | -<br>874  | \$  |
|   | 874   | \$  |
| Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)  |   | \$(Enter on page 1)   |
| Dimension Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BIL  | JSINES  | \$(Enter on page 1)   |
| Dimension Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on  | JSINES<br>a life ins  | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Dimension Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BIL  | JSINES  | \$(Enter on page 1)   |
| Dimension Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on  | JSINES<br>a life ins  | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Dimension Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on  | JSINES<br>a life ins  | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BIT         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above         Add:         Taxable capital for       \$ X _ Canadian premiums for the year         881       \$ =   | JSINES<br>a life ins  | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Taxable Capital Employed in Canada (Amounts 860 + 867 + 873) OR CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on Amount 852 from above Add:   | JSINES<br>a life ins<br>880   | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Dimension Canada (Amounts 860 + 867 + 873)         Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above         Add:         Taxable capital for       \$         X       Canadian premiums for the year         B81       \$         S | JSINES<br>a life ins<br>880   | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above  | JSINES<br>a life ins<br>880   | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Dimension Canada (Amounts 860 + 867 + 873)         Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above         Add:         Taxable capital for       \$         X       Canadian premiums for the year         B81       \$         S | JSINES<br>a life ins<br>880<br>350                                  | \$ (Enter on page 1)<br>S<br>urance business.                     |
| Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above  | JSINES<br>a life ins<br>880<br>350                                  | \$  |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above   | JSINES<br>a life ins<br>880<br>350<br>884                           | \$  |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above   | JSINES<br>a life ins<br>880<br>350<br>884                           | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above   | JSINES<br>a life ins<br>880<br>350<br>884                           | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on Amount 852 from above         Add:       Taxable capital for the year (Amount 351)       \$   | JSINES<br>a life ins<br>880<br>350<br>884<br>n Canada               | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above   | JSINES<br>a life ins<br>880<br>350<br>884                           | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Add:       Taxable capital for stress       \$  | JSINES<br>a life ins<br>880<br>350<br>884<br>n Canada<br>890        | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Add:  | JSINES<br>a life ins<br>880<br>350<br>884<br>n Canada               | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Add:       Taxable capital for stress       \$  | JSINES<br>a life ins<br>880<br>350<br>884<br>n Canada<br>890<br>891 | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| Difference (Amount 866 less Amounts 860 + 867 + 873)         OR         OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Amount 852 from above   | JSINES<br>a life ins<br>880<br>350<br>884<br>n Canada<br>890        | \$ (Enter on page 1)  S urance business. \$  \$ (Enter on page 1) |
| OR         CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU         To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on         Add:  | JSINES<br>a life ins<br>880<br>350<br>884<br>n Canada<br>890<br>891 | <pre>\$</pre>   |

Complete the following to determine the amounts to use on page 4 in the calculation of the taxable capital employed in Canada of a Canadian resident corporation that carried on a life insurance business.

Part A:

| (1)                                  | (2)   |  | (3)            | (4)   | (5)   | (6)  |
|--------------------------------------|---|--|----------------|---|---|--|
| Name of foreign insurance subsidiary | Capital of foreign insurance subsidiary per<br>regulation 8605(1)(a)<br>(From column 9 in Part B) | Capital stock and long-term debt invested<br>in the subsidiary per regulation 8605(1)(b) |                | Any additional surplus<br>contributed into the<br>subsidiary per regulation<br>8605(1)(c) | Amounts to be included in<br>181.3(1)(c)(ii)(A)(II)<br>Colums (2)-[(3)+(4)] | Reserve Liabilities per<br>regulation 8605(2) and<br>included in<br>181.3(1)(c)(ii)(A)(IV) |
|                                      |   | Capital  | Long-Term Debt |   |   |  |
|                                      |   |  |                |   |   |  |
|                                      |   |  |                |   |   |  |
|                                      |   |  |                |   |   |  |
|                                      |   |  |                |   |   |  |
|                                      |   |  |                |   |   |  |
|                                      |   |  |                | ·····   |   | ·········  |
|                                      |   |  |                | Total   | Т   |  |
|                                      |   |  |                |   | (enter on page 4)   | (enter on page 4)  |

Part B:

| (1)                                     | (2)               | (3)  | (4)                  | (5)       | (6)                         | (7)                           | (8)   | (9)  |
|---|-------------------|--|----------------------|-----------|-----------------------------|-------------------------------|---|--|
| Name of Foreign<br>Insurance Subsidiary | Long-term<br>debt | Capital Stock per<br>subparagraph<br>181.3(3)(b) | Retained<br>Earnings | Surpluses | Subtotal<br>(2)+(3)+(4)+(5) | Deferred tax<br>debit balance | Deficit deducted<br>in computing<br>shareholder's<br>equity | Capital<br>(6)-[(7)+(8)]<br>Enter in column 2<br>in Part A above |
|   |                   |  |                      |           |                             |                               |   |  |
|   |                   |  |                      |           |                             |                               |   |  |
|   |                   |  |                      |           |                             |                               |   |  |
|   |                   |  |                      |           |                             |                               |   |  |
|   |                   |  |                      |           |                             |                               |   |  |
|   |                   |  |                      |           |                             |                               |   |  |
|   |                   |  |                      |           |                             |                               |   |  |
|   |                   |  |                      |           |                             |                               |   |  |

Notes: 1) The equity and consolidation methods of accounting shall not be used.

2) Complete Part B as if the foreign insurance subsidiary was resident in Canada throughout the year.

3) Include in column (3), in Part A, the cost of investments in respect of share capital or long-term debt.

4) Amount in column (5), in Part A, for each subsidiary cannot be less than zero.

5) Complete amounts as if the foreign life insurance subsidiary had to report to the Office of the Superintendent of Financial Institutions for that year.

6) Where a corporation has elected to have the amendment to subparagraph 190.11(b)(i) appy to its 1991 and subsequent taxation years, the amendment under 181.3(1)(c)(ii)(A) will also apply to the corporation for those years.

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| Per Trib <sup>2</sup> and accessure treatmone years, topportions can claim a circle agained hute Per I is for the ansume of Canadian surfare personals. This is called Surfax coeffic must be applied in order of the object frame.      Per Trib <sup>2</sup> and accessure treatmone or and access of the Surfax Coeffic must be applied in order of the object frame.      The applied in the appl | CALCULATION OF CURRENT YEAR SURTAX CREDITS  |
|--|---|
| Canadia Suitze Payales   | <ul> <li>Financial Institutions can also apply the Surtax credit against their Part VI tax but only after applying the maximum amount against Part I.3 tax.</li> <li>Any Unused Surtax credit can be carried back three years or carried forward seven years but never to a taxation year ending before 1992. The Unused Surtax credits must</li> </ul> |
| Caracter Sorter Payable: Per In Insurance business at any time In the year at resident in Canada, or a company that caried on a life insurance business at any time In the year at the 205 form your 12 Return In any other care. In a store for your 12 Return In any other care. In a store for your 12 Return In the Store form your 12               | Current Year Surtax Credit equals Current Year Canadian Surtax Pavable  |
| Provide Insurance corporation hal was throughout the year not resident in Canada, or a company that caried on a life insurance business at any time       D         In the year  |   |
| In the vari:   |   |
| Line 300 trom your 12 Return   |   |
| In any other case,<br>Line 30% from your 72 Return Line 35% from page 4 D<br>D<br>Deletes role, mount D cannet exceed the corporations tax payable under Part 1 for the the year as calculated without reference to subsections 125.2(1) and 125.3(1) (amount N<br>from page 5 of form 7204-(E).<br>CALCULATION OF PART L3 TAX CREDIT AVAILABLE FOR CARRY-FORWARD OR CARRY-BACK<br>Amount D  |   |
| Line 300 from your 72 Return   | In any other case   |
| Hease note, amount D cannot to exceed the corporation's tax payable under Part I for the the year as calculated without reference to subsections 125.2(1) and 125.2(1) (amount N CALCULATION OF PART I S TAX CREDIT AVAILABLE FOR CARRY-FORWARD OR CARRY-BACK Amount D Less Part I S tax before deducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting Part I is accredits for 1982 and subsequent laxation years, that may be carried forward (from pror H F and Line and Cine and F and Cine and F and Line a                | Line 209 from your T2 Beturn _ Line 350 from page 4 _ D   |
| Item page 5 of low T28-4(b).         CALCULATION OF PART I.3 TAX CREDIT AVAILABLE FOR CARRY-FORWARD OR CARRY-BACK           Amount D   | Line 351 from page 3  |
| Amount D Less Part 13 tax before deducting surfax credits (from Line 375 on page 1) Less Part 13 tax before deducting surfax credits (from Line 375 on page 1) Less Part 13 tax before deducting surfax credits (from Line 375 on page 1) Rest Amount P is opatite: The secose may be used to reduce Part VI tax payable to the extent that the Part VI tax payable exceeds Part 11 tax roughts on page 1 of form T2044 Less the total of: Amount F is negative. Amount of Part 13 tax credits from the current year that can be carried back to itxation years prior to 1992 to reduce Amount F is negative. Amount of uncaed surfax credit, for 1992 and subsequent taxation years, that may be carried forward (from prior years) to reduce Part 13 tax payable in the current year. Het This also represents the amount of uncaed surfax credits (Amount N from page 5 of form T2044) Less the total of: Amount E above Max This represents the maximum amount of Part 13 tax credits (Amount N from page 5 of form T2044) Less the total of: Amount E above Maximum Claim CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT Amount Max credits carried back (cannot exceed anount H above) Maximum Claim CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT Amount F (f positive) Less: Part 13 tax credits carried back (cannot exceed anount H above) Less: Part 13 tax credits carried back (cannot exceed anount H above) Less: Part 13 tax credits carried back (cannot exceed anount H above) S CENTRENT SURFACEEDIT Amount F (f positive) Less: Part 13 tax credits carried back (cannot exceed anount H above) Net Amount F (f positive) Less: Part 13 tax credits carried back anount M from page 1 of form T2044 Amount F (f positive) Less: Part 13 tax credits carried back and the thore page 1 of form T2044 Amount F (f positive) Less: Part 13 tax credits carried forward from taxation years pifor to 1992, see amount J above) Net Amount F CERTIFICATION Signature only required If this form is filed separately from signed T2 return. I Grave parti Greace partit Grave partity                                     |   |
| Less Part 13 tax before deducting surfax credits (from Line 375 on page 1)       F         Net Amount       F         I amount F is positive: This excess may be used to reduce Part VI tax payable to the extent that the Part VI tax payable oxceeds Part 1 tax credits on page 1 of from T2044       G         I amount F is positive: This excess may be used to reduce Part VI tax payable to the extent that the Part VI tax payable in the current year that can be carried back to taxation years prior to 1932 to reduce Part 13 cax credits from the current year that can be carried back to taxation years prior to 1932 to reduce Part 13 cax payable in the current year.       H         Part 1 tax before deducting tax credits and Part 13 tax credits (Amount N from page 5 of form T2044)       Less that tax before deducting tax credits and Part 13 tax credits (Amount N from page 5 of form T2044)       Less that tax before deducting tax credits (Amount N from page 1 of form T2044)         Part 1 tax before deducting tax credits (Amount M from page 1 of form T2044)       I       Less are of a Amount 5       J         Net Amount E       MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED       J       J         Meanum Ciam       MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED       K         Amount E       MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED       K         Amount M from page 3 of form T2044       Less: Part 1 3 tax credits canned back (cannot exceed at mult H above)       S       Less Part 1 3 tax credits canned back (cannot exceed at mult H above)       S       Less Part 1 3 tax credits cann   | CALCULATION OF PART I.3 TAX CREDIT AVAILABLE FOR CARRY-FORWARD OR CARRY-BACK  |
| Less Part 13 tax before deducting surtax credits (from Line 375 on page 1)       F         Net Amount       F         I amount F is positive: This excess may be used to reduce Part VI tax payable to the extent that the Part VI tax payable oxceeds Part 1 tax credits on page 1 of form T2044       G         I amount F is positive: This excess may be used to reduce Part VI tax payable to the extent that the Part VI tax payable to induce Canadian Surtax payable in the current year that can be carried back to itixation years prior to 1992 to reduce Part 13 tax predits in the current year that can be carried back to itixation years prior to 1992 to reduce Part 13 tax payable in the current year.       H         Part I tax before deducting Part VI tax payable in the current year.       H         Part I tax before deducting tax credits (Amount N from page 5 of form T2044)       Less the total of:         Amount E above       Part VI tax before deducting tax credits (Amount N from page 5 of form T2044)       J         Net Amount E       J         Less Part 13 tax credits canned to form T2044)       J         Net The portion of Amount J carried forward should be entered at line 226 of the T2 return.       J         Maximum Claim       MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED         Amount E       S       Less: Part 13 tax credits canned back (cannot exceed at mount H above)       S         Less: Part 13 tax credits canned back (cannot exceed at mount H above)       S       Less: Part 13 tax credits canned back (cannot exceed at moun   | Amount D  |
| Net Amount   |   |
| If amount F is positive. This scores may be used to reduce Part V tax payable to the extent that the Part V tax payable exceeds Part I tax credits on page 1 of form T2044   |   |
| page 1 of tom T204   |   |
| If amount F is negative: Amount of Part I3 tax credits from the current year that can be carried back to taxation years prior to 1992 to reduce Caradian Surfax payable in the gament of unused surfax credits for 1992 and subsequent taxation years, that may be carried forward from prior years) for docuent I3 tax payable in the current year  | page 1 of form T2044  |
| Note: The also represents the amount of unused surfax credit, for 1982 and subsequent taxation years, that may be carried forward (from prior years) to reduce Part 13 tax payable in the current year.  | If amount F is negative: Amount of Part I.3 tax credits from the current year that can be carried back to taxation years prior to 1992 to reduce  |
| years) to reduce Part 1.3 tax payable in the current year.   |   |
| Part I tax before deducting Part VI tax credits and Part I.3 tax credits (Amount N from page 5 of form T2044)  |   |
| Less the total of: Amount E above Part VI tax before deducting tax credits (Amount M from page 1 of form T2044) Net Amount Lesser of Amounts G and I. This represents the maximum amount of Part I.3 tax credit that may be carried forward from tax years prior to 1992 and applied this year to roduce Canadian Surtax Payable (Refer to form T982 for Unused Part 1.3 tax credit balance) Note: The portion of Amount J carried forward should be entered at line 226 of the T2 roturn.  MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED  Amount E Less: Part 1.3 tax credits carried back (cannot exceed amount H above)  CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT  Amount F (if positive) Less: Part 1.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) Net amount Amount F (if positive) Less: Part 1.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) Net amount Amount WW from page 5 of form T2044 Less the total of: Amount I form page 1 of form T2044 Amount I above Net Amount I  CERTIFICATION Signature only required if this form is filed separately from signed T2 return. I  (Please print)  |   |
| Less the total of: Amount E above Part VI tax before deducting tax credits (Amount M from page 1 of form T2044) Net Amount Lesser of Amounts G and I. This represents the maximum amount of Part I.3 tax credit that may be carried forward from tax years prior to 1992 and applied this year to roduce Canadian Surtax Payable (Refer to form T982 for Unused Part 1.3 tax credit balance) Note: The portion of Amount J carried forward should be entered at line 226 of the T2 roturn.  MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED  Amount E Less: Part 1.3 tax credits carried back (cannot exceed amount H above)  CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT  Amount F (if positive) Less: Part 1.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) Net amount Amount F (if positive) Less: Part 1.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) Net amount Amount WW from page 5 of form T2044 Less the total of: Amount I form page 1 of form T2044 Amount I above Net Amount I  CERTIFICATION Signature only required if this form is filed separately from signed T2 return. I  (Please print)  | Part I tax before deducting Part VI tax credits and Part I.3 tax credits (Amount N from page 5 of form T2044)   |
| Arount E above Part V1 tax before deducting tax credits (Amount M from page 1 of form T2044) Lesser of Amounts G and I. This represents the maximum amount of Part I.3 tax credit that may be carried forward from tax years prior to 1992 and applied this year to reduce Canadian Suitax Payable (Refer to form T562 for Unused Part I.3 tax credit balance) Note: The portion of Amount J carried forward should be entered at line 226 of the T2 return.  MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED  Amount E Less: Part I.3 tax credits carried back (cannot exceed amount H above)  CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT  Amount F (if positive) Less: Part I.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) Net amount  Amount W from page 5 of form T2044 Less the total of: Amount M from page 1 of form T2044 Less the total of: Amount M from page 1 of form T2044 Less the total of: Amount M from page 1 of form T2044 Less the total of: CERTIFICATION  Signature only required if this form is filed separately from signed T2 return.   CERTIFICATION  |   |
| Net Amount   |   |
| Lesser of Amounts G and I. This represents the maximum amount of Part I.3 tax credit that may be carried forward from tax years prior to 1992 and applied this year to reduce Canadian Surfax Payable (Refer to form T962 for Unused Part I.3 tax credit balance)       J         Note: The portion of Amount J carried forward should be entered at line 226 of the T2 return.       MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED         Amount E  | Part VI tax before deducting tax credits (Amount M from page 1 of form T2044)   |
| Lesser of Amounts G and I. This represents the maximum amount of Part I.3 tax credit that may be carried forward from tax years prior to 1992 and applied this year to reduce Canadian Surfax Payable (Refer to form T962 for Unused Part I.3 tax credit balance)       J         Note: The portion of Amount J carried forward should be entered at line 226 of the T2 return.       MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED         Amount E  | Net Amount  |
| Note: The portion of Amount J carried forward should be entered at line 226 of the T2 return.         MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED         Amount E         Less: Part 1.3 tax credits carried back (cannot exceed amount H above)         Maximum Claim         CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT         Amount F (if positive)         Less: Part 1.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above)         Amount F (if positive)         Less: Part 1.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above)         Amount WW from page 5 of form T2044         Less the total of:         Amount E above         Net Amount         Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T3962         Signature only required if this form is filed separately from signed T2 return.         I,   | Lesser of Amounts G and I. This represents the maximum amount of Part I.3 tax credit that may be carried forward from tax years prior to 1992 and   |
| MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED         Amount E  |   |
| Amount E   |   |
| Amount E   |   |
| Less: Part I.3 tax credits carried back (cannot exceed amount H above)       377         Maximum Claim   | MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED  |
| Less: Part I.3 tax credits carried back (cannot exceed amount H above)       377         Maximum Claim   | Amount E  |
| CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT         Amount F (if positive)       \$   |   |
| CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT         Amount F (if positive)       \$   | Maximum Claim   |
| Amount F (if positive)       \$  |   |
| Amount F (if positive)       \$  |   |
| Less: Part I.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) L<br>Amount WW from page 5 of form T2044 Less the total of: Amount M from page 1 of form T2044 M<br>Less the total of: Amount E above M<br>Net Amount M<br>Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962 N<br>CERTIFICATION<br>Signature only required if this form is filed separately from signed T2 return.<br>I,, certify that the information given on this form is, to the best of my knowledge, correct and complete.  | CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT  |
| Less: Part I.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) L<br>Amount WW from page 5 of form T2044 Less the total of: Amount M from page 1 of form T2044 M<br>Less the total of: Amount E above M<br>Net Amount M<br>Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962 N<br>CERTIFICATION<br>Signature only required if this form is filed separately from signed T2 return.<br>I,, certify that the information given on this form is, to the best of my knowledge, correct and complete.  |   |
| Amount WW from page 5 of form T2044 Less the total of: Amount M from page 1 of form T2044 Amount E above Net Amount Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962 N CERTIFICATION Signature only required if this form is filed separately from signed T2 return. I, (Please print) (Please print)   | Less: Part I.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above)  |
| Less the total of:       Amount M from page 1 of form T2044         Amount E above       M         Net Amount .       M         Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962       M         N       CERTIFICATION         Signature only required if this form is filed separately from signed T2 return.       , certify that the information given on this form is, to the best of my knowledge, correct and complete.         (Please print)       .  | Net amount  |
| Less the total of:       Amount M from page 1 of form T2044         Amount E above       M         Net Amount .       M         Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962       M         N       CERTIFICATION         Signature only required if this form is filed separately from signed T2 return.       , certify that the information given on this form is, to the best of my knowledge, correct and complete.         (Please print)       .  |   |
| Net Amount       M         Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962       N         CERTIFICATION         Signature only required if this form is filed separately from signed T2 return.       , certify that the information given on this form is, to the best of my knowledge, correct and complete.         (Please print)       , certify that the information given on this form is, to the best of my knowledge, correct and complete.  |   |
| Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962  | Amount E above  |
| Current Year Unused Surtax Credit, the lesser of amounts L and M. Enter in box 2 on form T962  | Net Amount M  |
| CERTIFICATION Signature only required if this form is filed separately from signed T2 return. I,, certify that the information given on this form is, to the best of my knowledge, correct and complete.   |   |
| Signature only required if this form is filed separately from signed T2 return. I,, certify that the information given on this form is, to the best of my knowledge, correct and complete. (Please print)  |   |
| Signature only required if this form is filed separately from signed T2 return. I,, certify that the information given on this form is, to the best of my knowledge, correct and complete. (Please print)  | CERTIFICATION   |
| I,, certify that the information given on this form is, to the best of my knowledge, correct and complete.   |   |
| (Please print)   |   |
|  | I,, certify that the information given on this form is, to the best of my knowledge, correct and complete.  |
| Date Signature of authorized person Position or office   |   |
| Date Signature of authorized person Position or office   |   |
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|  |   |