



## RECONCILIATION OF 2010 BUSINESS INCOME FOR TAX PURPOSES

- Use this form **only** if your first fiscal period ending in 2010 does **not** end on December 31, 2010.
- For more information and **instructions** on completing this form, see Guide RC4015, *Reconciliation of Business Income for Tax Purposes*.
- If you are completing Part 2 of this form for the first time, tick the appropriate box in Part 3 – Election, and sign and date your election.

<b>Identification</b> Social insurance number  	Account Number (15 characters)  
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<b>Part 1 – Converting to a December 31 fiscal period end</b>		
	Business 1	Business 2
Net income (loss) for your first fiscal period ending in 2010 (if applicable) . . . . .	_____ A	_____ A
Net income (loss) for the period ending December 31, 2010 . . . . .	_____ B	_____ B
Subtotal (line A <b>plus</b> line B) . . . . .	_____ C	_____ C
Last year's additional business income (if converting this year) . . . . .	_____ D	_____ D
<b>Net income (loss) for each business</b> – Line C <b>minus</b> line D Report this amount on the appropriate line of your income tax return . . . . .	===== E	===== E

<b>Part 2 – Electing to have a fiscal period that does not end on December 31 (alternative method)</b>		
	Business 1	Business 2
Net income (loss) for your fiscal period(s) ending in 2010 . . . . .	_____ F	_____ F
Additional business income . . . . .	_____ G	_____ G
Subtotal (line F <b>plus</b> line G) . . . . .	_____ H	_____ H
Last year's additional business income . . . . .	_____ I	_____ I
<b>Net income (loss) for each business</b> – Line H <b>minus</b> line I Report this amount on the appropriate line of your income tax return . . . . .	===== J	===== J

<b>Part 3 – Election</b>		
Indicate your choice by ticking the box that applies to you:		
<input type="checkbox"/>	I choose to have a fiscal period that does not end on December 31 for all businesses listed in Part 2.	
<input type="checkbox"/>	I choose to revoke my previously filed election to have a fiscal period that does not end on December 31, and convert to a December 31 fiscal period end (attach a note to list the business(es) you want to convert).	
_____	_____	_____
Name (please print)	Signature	Date