



### GENERAL INDEX OF FINANCIAL INFORMATION – SHORT

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

Name of corporation			
Business Number	Tax year-end		
	Year	Month	Day

### Balance sheet information

#### Assets

#### Current

Cash and deposits

**1000**

Accounts receivable

**1060**

Allowance for doubtful accounts

**1061**

( )

Amounts receivable from members of NPOs	<b>1073</b>		
Inventories	<b>1120</b>		
Short-term investments	<b>1180</b>		
Loans and notes receivable	<b>1240</b>		
Due from shareholder(s)/director(s)	<b>1300</b>		
Due from/investment in related parties	<b>1400</b>		
Other current assets	<b>1480</b>		
<b>Total current assets</b>	<b>1599</b>		

### **Capital**

Land	<b>1600</b>		
Depletable assets	<b>1620</b>		
Accumulated amortization of depletable assets	<b>1621</b>	(	)
Buildings	<b>1680</b>		
Accumulated amortization of buildings	<b>1681</b>	(	)
Machinery and equipment	<b>1740</b>		

Accumulated amortization of machinery and equipment

<b>1741</b>	(	)
-------------	---	---

Furniture and fixtures

<b>1787</b>		
-------------	--	--

Accumulated amortization of furniture and fixtures

<b>1788</b>	(	)
-------------	---	---

Other tangible capital assets

<b>1900</b>		
-------------	--	--

Accumulated amortization of other tangible capital assets

<b>1901</b>	(	)
-------------	---	---

**Total tangible capital assets**

<b>2008</b>		
-------------	--	--

**Total accumulated amortization of tangible capital assets**

<b>2009</b>	(	)
-------------	---	---

Intangible assets

<b>2010</b>		
-------------	--	--

Accumulated amortization of intangible assets

<b>2011</b>	(	)
-------------	---	---

**Total intangible capital assets**

<b>2178</b>		
-------------	--	--

**Total accumulated amortization of intangible capital assets**

<b>2179</b>	(	)
-------------	---	---

continue on next page →

## Long-term

Due from shareholder(s)/director(s)

2180

Investment in joint venture(s)/partnership(s)

2200

Due from/investment in related parties

2240

Long-term investments

2300

Long-term loans

2360

Other long-term assets

2420

**Total long-term assets**

2589

Assets held in trust

2590

\* **Total assets** (add lines 1599, 2008, 2009, 2178, 2179, 2589, and 2590)

2599

\* Required line items must be completed.

**Current****Liabilities**

Bank overdraft

**2600**

Amounts payable and accrued liabilities

**2620**

Amounts payable to members of NPOs

**2630**

Taxes payable

**2680**

Short-term debt

**2700**

Credit card loans

**2707**

Due to shareholder(s)/director(s)

**2780**

Due to related parties

**2860**

Current portion of long term liability

**2920**

Other current liabilities

**2960****Total current liabilities****3139****Long-term**

Long-term debt

**3140**

Deferred income

**3220**

Future (deferred) income taxes

**3240**

Due to shareholder(s)/director(s)	<b>3260</b>		
Due to related parties	<b>3300</b>		
Other long-term liabilities	<b>3320</b>		
<b>Total long-term liabilities</b>	<b>3450</b>		
Amounts held in trust	<b>3470</b>		
<b>* Total liabilities</b> (add lines 3139, 3450, and 3470)	<b>3499</b>		
<b>Shareholder equity</b>			
Common shares	<b>3500</b>		
Preferred shares	<b>3520</b>		
Contributed and other surplus	<b>3540</b>		
Retained earnings (deficit)	<b>3600</b>		
<b>* Total shareholder equity</b>	<b>3620</b>		
<b>Total liabilities and shareholder equity</b> (add lines 3499 and 3620)	<b>3640</b>		

\* Required line items must be completed.

## Statement of Retained earnings (deficit)

Retained earnings (deficit) – start	<b>3660</b>		
Net income/loss	<b>3680</b>		
Dividends declared	<b>3700</b>	(	)
Other items affecting retained earnings	<b>3740</b>		
Interfund transfer	<b>3745</b>		
<b>** Retained earnings (deficit) – End</b>	<b>3849</b>		

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

continue on next page →

**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	<b>8230</b>		
Income/loss of subsidiaries/affiliates	<b>8232</b>		
Income/loss of joint ventures	<b>8234</b>		
Income/loss of partnerships	<b>8235</b>		
Royalty income other than resource	<b>8237</b>		
Subsidies and grants	<b>8242</b>		
<b>* Total revenue (add lines 8000 to 8242)</b>	<b>8299</b>		

**Cost of sales**

Opening inventory	<b>8300</b>		
Purchases/cost of materials	<b>8320</b>		
Direct wages	<b>8340</b>		
Benefits on direct wages	<b>8350</b>		
Trades and sub-contracts	<b>8360</b>		
Production costs other than resource	<b>8370</b>		

\* Required line items must be completed.

continue on next page →

Other direct costs	<b>8450</b>		
Closing inventory	<b>8500</b>	(	)
<b>Cost of sales (add lines 8300 to 8500)</b>	<b>8518</b>		
<b>Gross profit/loss (line 8000 minus line 8518)</b>	<b>8519</b>		
<b>Operating expenses</b>			
Advertising and promotion	<b>8520</b>		
Amortization of intangible assets	<b>8570</b>		
Goodwill impairment loss	<b>8571</b>		
Bad debt expense	<b>8590</b>		
Employee benefits	<b>8620</b>		
Amortization of tangible assets	<b>8670</b>		
Interest and bank charges	<b>8710</b>		
Business taxes, licences, and memberships	<b>8760</b>		
Office expenses	<b>8810</b>		
Professional fees	<b>8860</b>		

Rental	<b>8910</b>		
Repairs and maintenance	<b>8960</b>		
Salaries and wages	<b>9060</b>		
Sub-contracts	<b>9110</b>		
Computer-related expenses	<b>9150</b>		
Property taxes	<b>9180</b>		
Other expenses	<b>9270</b>		
Interfund transfer	<b>9286</b>		
<b>Total operating expenses</b>	<b>9367</b>		
<b>* Total expenses (add lines 8518 and 9367)</b>	<b>9368</b>		
<b>Net non-farming income</b> (line 8299 minus line 9368)	<b>9369</b>		

\* Required line items must be completed.

**If you are not completing the farming income statement information, go to the bottom section on page 16 [3] called "Net income/loss after taxes and extraordinary items."**

**Farming income statement information**

**Farming revenue**

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

\* Required line items 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

continue on next page →

Office expenses	<b>9808</b>		
Professional fees	<b>9809</b>		
Property taxes	<b>9810</b>		
Rent – Land and buildings	<b>9811</b>		
Rent – Machinery	<b>9812</b>		
Salaries and wages	<b>9814</b>		
Supplies	<b>9818</b>		
Motor vehicle expenses	<b>9819</b>		
Small tools	<b>9820</b>		
Telephone	<b>9824</b>		
Amortization of intangible assets	<b>9832</b>		
Travel expenses	<b>9834</b>		
Capital/business taxes	<b>9835</b>		
Non-farming expenses	<b>9850</b>		

Net inventory adjustment	<b>9870</b>		
<b>* Total farm expenses (add lines 9660 to 9870)</b>	<b>9898</b>		
<b>Total farm revenue (line 9659)</b>			
<b>Minus: Total farm expenses (line 9898)</b>			
<b>Net farm income</b>	<b>9899</b>		

\* Required line items must be completed.

continue on next page →

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

**Net Income/loss before taxes and extraordinary items**  
 (add lines 9369 and 9899)

<b>9970</b>			A
-------------	--	--	---

Extraordinary item(s)

<b>9975</b>		
-------------	--	--

Current income taxes

<b>9990</b>		
-------------	--	--

Future (deferred) income tax provision

<b>9995</b>		
-------------	--	--

Subtotal

(add lines 9975 to 9995)

--	--	--



--	--	--

B

**\* Net income/loss after taxes and extraordinary items**  
 (line A minus line B)

<b>9999</b>		
-------------	--	--

\* Required line item must be completed.

## Notes Checklist – Short

### Part 1 – Information on the accountant who prepared or reported 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.

continue on next page →

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

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

198

Completed an auditor's report

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 on page 17 [above], choose one of the following options:

	<b>110</b>		
<u>Prepared the tax return (financial statements prepared by client)</u>	1	<input type="checkbox"/>	
<u>Prepared the tax return and the financial information contained therein (financial statements have not been prepared)</u>	2	<input type="checkbox"/>	
<u>Were notes to the financial statements prepared?</u>	<b>101</b>	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
If <b>yes</b> , complete lines 102 to 107 below:			
<u>Are any values presented at other than cost?</u>	<b>102</b>	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
<u>Has there been a change in accounting policies since the last return?</u>	<b>103</b>	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>

continue on next page →

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