



Canada Revenue  
Agency

Agence du revenu  
du Canada

T2 E (11)

## T2 CORPORATION INCOME TAX RETURN (2011 and later tax years)

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

**200**

Code 1101

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

**055 Do not use this area**

continue on next page →



**Address of head office**

Has this address changed since the last time we were notified?

**010** 1 Yes  2 No

(If **yes**, complete lines 011 to 018.)

**011**   
**012**

City

**015**

Province, territory, or state

**016**

Country (other than Canada)

**017**

Postal code/Zip code

**018**

continue on next page →

**Mailing address** (if different from head office address)

Has this address changed since the last time we were notified?

**020**

1 Yes

2 No

(If **yes**, complete lines 021 to 028.)

**021**

c/o

**022**

**023**

City

**025**

Province, territory, or state

**026**

Country (other than Canada)

**027**

Postal code/Zip code

**028**

## Location of books and records

Has the location of books and records changed since the last time we were notified?

**030**

1 Yes

2 No

(If **yes**, complete lines 031 to 038.)

**031**

**032**

City

**035**

Province, territory, or state

**036**

Country (other than Canada)

**037**

Postal code/Zip code

**038**

continue on next page →

**040** Type of corporation at the end of the tax year

- 1  Canadian-controlled private corporation (CCPC)
- 2  Other private corporation
- 3  Public corporation
- 4  Corporation controlled by a public corporation
- 5  Other corporation (specify, below)

---

If the type of corporation changed during the tax year, provide the effective date of the change.

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**043**

YYYY	MM	DD

**To which tax year does this return apply?**

Tax year start

Tax year-end

**060**

YYYY	MM	DD

**061**

YYYY	MM	DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year?

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**063**

1 Yes  2 No

If **yes**, provide the date control was acquired

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**065**

YYYY	MM	DD

Is the date on line 061 a deemed tax year-end according to:

subparagraph 88(2)(a)(iv)?

**064**

1 Yes  2 No

subsection 249(3.1)?

**066**

1 Yes  2 No

Is the corporation a professional corporation that is a member of a partnership?

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**067**

1 Yes  2 No

Is this the first year of filing after:  
Incorporation?

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**070**

1 Yes  2 No

Amalgamation?

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**071**

1 Yes  2 No

If **yes**, complete lines 030 to 038 and attach Schedule 24.

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**Has there been a wind-up of a subsidiary under section 88 during the current tax year?**

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**072**

1 Yes  2 No

If **yes**, complete and attach Schedule 24.

**Is this the final tax year before amalgamation?**

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**076**

1 Yes  2 No

**Is this the final return up to dissolution?**

---

**078**

1 Yes  2 No

**If an election was made under section 261, state the functional currency used**

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**079**

**Is the corporation a resident of Canada?**

**080**

1 Yes  2 No

If **no**, give the country of residence on line 081 and complete and attach Schedule 97.

**081**

**Is the non-resident corporation claiming an exemption under an income tax treaty?**

**082**

1 Yes

2 No

If **yes**, complete and attach Schedule 91.

**If the corporation is exempt from tax under section 149, tick one of the following boxes:**

**085**

1

Exempt under paragraph 149(1)(e) or (l)

2

Exempt under paragraph 149(1)(j)

3

Exempt under paragraph 149(1)(t)

4

Exempt under other paragraphs of section 149

**Do not use this area**

**095**

**096**

continue on next page →

## Attachments

**Financial statement information:** Use GIFI schedules 100, 125, and 141.

**Schedules** – Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

		<b>Yes</b>	<b>Schedule</b>
Is the corporation related to any other corporations? <hr/>	<b>150</b>	<input type="checkbox"/>	9
Is the corporation an associated CCPC? <hr/>	<b>160</b>	<input type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit? <hr/>	<b>161</b>	<input type="checkbox"/>	49
Does the corporation have any non-resident shareholders? <hr/>	<b>151</b>	<input type="checkbox"/>	19

	<b>Yes</b>	<b>Schedule</b>
<p>Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents.</p> <hr/>	<b>162</b> <input type="checkbox"/>	11
<p>If you answered <b>yes</b> to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?</p> <hr/>	<b>163</b> <input type="checkbox"/>	44
<p>Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?</p> <hr/>	<b>164</b> <input type="checkbox"/>	14
<p>Is the corporation claiming a deduction for payments to a type of employee benefit plan?</p> <hr/>	<b>165</b> <input type="checkbox"/>	15

continue on next page 

	<b>Yes</b>	<b>Schedule</b>
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	<b>166</b> <input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	<b>167</b> <input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust (without reference to section 94)?	<b>168</b> <input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	<b>169</b> <input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal "Income Tax Regulations"?	<b>170</b> <input type="checkbox"/>	29

	<b>Yes</b>	<b>Schedule</b>
Has the corporation had any non-arm's length transactions with a non-resident?	<b>171</b> <input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	<b>173</b> <input type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<b>172</b> <input type="checkbox"/>	_____
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<b>201</b> <input type="checkbox"/>	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	<b>202</b> <input type="checkbox"/>	2

continue on next page 

	<b>Yes</b>	<b>Schedule</b>
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<b>203</b> <input type="checkbox"/>	3
Is the corporation claiming any type of losses?	<b>204</b> <input type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	<b>205</b> <input type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	<b>206</b> <input type="checkbox"/>	6
i) Is the corporation claiming the small business deduction and reporting income from: <ul style="list-style-type: none"> <li>a) property (other than dividends deductible on line 320 of the T2 return),</li> <li>b) a partnership,</li> <li>c) a foreign business, or</li> <li>d) a personal services business; or</li> </ul>		
ii) does the corporation have aggregate investment income at line 440?	<b>207</b> <input type="checkbox"/>	7

		<b>Yes</b>	<b>Schedule</b>
Does the corporation have any property that is eligible for capital cost allowance?	<b>208</b>	<input type="checkbox"/>	8
Does the corporation have any property that is eligible capital property?	<b>210</b>	<input type="checkbox"/>	10
Does the corporation have any resource-related deductions?	<b>212</b>	<input type="checkbox"/>	12
Is the corporation claiming deductible reserves?	<b>213</b>	<input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	<b>216</b>	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	<b>217</b>	<input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	<b>218</b>	<input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation?	<b>220</b>	<input type="checkbox"/>	20

continue on next page 

	<b>Yes</b>	<b>Schedule</b>
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	<b>221</b> <input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits?	<b>227</b> <input type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	<b>231</b> <input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<b>232</b> <input type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	<b>233</b> <input type="checkbox"/>	_____
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	<b>234</b> <input type="checkbox"/>	_____
Is the corporation claiming a surtax credit?	<b>237</b> <input type="checkbox"/>	37

		<b>Yes</b>	<b>Schedule</b>
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<b>238</b>	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	<b>242</b>	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	<b>243</b>	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<b>244</b>	<input type="checkbox"/>	45
Is the corporation subject to Part II – Tobacco Manufacturers' surtax?	<b>249</b>	<input type="checkbox"/>	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	<b>250</b>	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	<b>253</b>	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	<b>254</b>	<input type="checkbox"/>	T1177

	<b>Yes</b>	<b>Schedule</b>
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	<b>255</b> <input type="checkbox"/>	92
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	<b>256</b> <input type="checkbox"/>	T1134-A
Did the corporation have any controlled foreign affiliates?	<b>258</b> <input type="checkbox"/>	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	<b>259</b> <input type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust?	<b>260</b> <input type="checkbox"/>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	<b>261</b> <input type="checkbox"/>	T1142

	<b>Yes</b>	<b>Schedule</b>
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	<b>262</b> <input type="checkbox"/>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	<b>263</b> <input type="checkbox"/>	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	<b>264</b> <input type="checkbox"/>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	<b>265</b> <input type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	<b>266</b> <input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	<b>267</b> <input type="checkbox"/>	T2002

continue on next page →

Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?

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**268**

53

Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?

---

**269**

54

### **Additional information**

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?

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**270**

1 Yes

2 No

Is the corporation inactive?

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**280**

1 Yes

2 No

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

<b>284</b>	
<b>286</b>	
<b>288</b>	

<b>285</b>		%
<b>287</b>		%
<b>289</b>		%

Did the corporation immigrate to Canada during the tax year?

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<b>291</b>	1 Yes	<input type="checkbox"/>	2 No	<input type="checkbox"/>
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Did the corporation emigrate from Canada during the tax year?

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<b>292</b>	1 Yes	<input type="checkbox"/>	2 No	<input type="checkbox"/>
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Do you want to be considered as a quarterly instalment remitter if you are eligible?

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<b>293</b>	1 Yes	<input type="checkbox"/>	2 No	<input type="checkbox"/>
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continue on next page →

If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible

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**294**

YYYY	MM	DD

If the corporation's major business activity is construction, did you have any subcontractors during the tax year?

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**295**

1 Yes  2 No

### **Taxable income**

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL

---

**300**

--	--

A

### **Deduct:**

Charitable donations from Schedule 2

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**311**

--	--

Gifts to Canada, a province, or a territory from Schedule 2

---

**312**

--	--

Cultural gifts from Schedule 2

---

**313**

--	--

Ecological gifts from Schedule 2

---

**314**

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Gifts of medicine from Schedule 2

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<b>315</b>		
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Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3

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<b>320</b>		
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Part VI.1 tax deduction \*

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<b>325</b>		
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\* This amount is equal to 3.2 times the Part VI.1 tax payable at line 724 on page 43 [8]. Use 3.5 for tax years ending after 2011.

Non-capital losses of previous tax years from Schedule 4

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<b>331</b>		
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Net capital losses of previous tax years from Schedule 4

---

<b>332</b>		
------------	--	--

Restricted farm losses of previous tax years from Schedule 4

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<b>333</b>		
------------	--	--

Farm losses of previous tax years from Schedule 4

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<b>334</b>		
------------	--	--

continue on next page →

Limited partnership losses of previous tax years from Schedule 4

<b>335</b>		
------------	--	--

Taxable capital gains or taxable dividends allocated from a central credit union

<b>340</b>		
------------	--	--

Prospector's and grubstaker's shares

<b>350</b>		
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Subtotal

--	--	--



--	--	--

B

Subtotal (amount A **minus** amount B)  
(if negative, enter "0")

--	--	--

C

**Add:**

Section 110.5 additions or subparagraph 115(1)(a)(vii) additions

<b>355</b>		
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D

**Taxable income** (amount C **plus** amount D)

<b>360</b>		
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Income exempt under paragraph 149(1)(t)

<b>370</b>		
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**Taxable income** for a corporation with exempt income under paragraph 149(1)(t)  
(line 360 **minus** line 370)

--	--	--

Z

## Small business deduction

### Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on  
in Canada from Schedule 7

---

400

A

Taxable income from line 360 on page 24 [3],  
**minus**  $100/28^*$  of the amount on line 632\*\*  
on page 42 [7], **minus**  $1/(0.38 - X^{***})$  times  
the amount on line 636\*\*\*\* on page 42 [7], and  
**minus** any amount that, because of federal law,  
is exempt from Part I tax

---

405

B

Business limit (see notes 1 and 2 on page 26  
[below] )

---

410

C

\*  $10/3$  for tax years ending before November 1, 2011. The result of the multiplication by line 632 has to be pro-rated based on the number of days in the tax year that are in each period: before November 1, 2011, and after October 31, 2011.

continue on next page →

- \*\* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.
- \*\*\* General rate reduction percentage for the tax year. It has to be pro-rated based on the number of days in the tax year that are in each calendar year. See page 28 [5].
- \*\*\*\* Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

**Notes:**

1. For CCPCs that are not associated, enter \$500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year divided by 365, and enter the result on line 410.
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

**Business limit reduction:**

Amount C

× **415** \*\*\*\*\*  D ÷ 11,250 =  E

Reduced business limit (amount C minus amount E) (if negative, enter "0") **425**  F

**\*\*\*\*\* Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **prior year** minus \$10,000,000) × 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **current year** minus \$10,000,000) × 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

## Small business deduction

Amount A, B, C,  
or F whichever  
is the least

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× 17% =

430		
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G

Enter amount G on line 1 on page 41 [7].

## General tax reduction for Canadian-controlled private corporations

### Canadian-controlled private corporations throughout the tax year

Taxable income from line 360 on page 24 [3] \*

--	--

A

Lesser of amounts V and Y from Part 9  
of Schedule 27


B

Amount QQ from Part 13 of Schedule 27

C

Personal service business income \*\*

432

D

Amount used to calculate the credit union  
deduction from Schedule 17

--	--

E

Amount from line 400, 405, 410, or 425  
on pages 25 to 27 [4], whichever is the least


--	--

F

Aggregate investment income from line 440  
on page 35 [6] \*\*\*

\_\_\_\_\_  
Total of amounts B to G

		G



\_\_\_\_\_  
Amount A **minus** amount H (if negative, enter "0")

		H
		I

- \* For tax years ending after October 31, 2011, line 360 or amount Z, whichever applies.
- \*\* For tax years beginning after October 31, 2011.
- \*\*\* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

$$\begin{array}{r}
 \text{Amount I } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the} \\
 \text{tax year after} \\
 \text{December 31, 2008, and} \\
 \text{before January 1, 2010} \quad \boxed{\phantom{000000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{000000}} \times \frac{9\%}{\phantom{000000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \text{ J}
 \end{array}$$


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$$\begin{array}{r}
 \text{Amount I } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the tax} \\
 \text{year after} \\
 \text{December 31, 2009, and} \\
 \text{before January 1, 2011} \quad \boxed{\phantom{000000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{000000}} \times \frac{10\%}{\phantom{000000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \text{ K}
 \end{array}$$


---

$$\begin{array}{r}
 \text{Amount I } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the tax} \\
 \text{year after} \\
 \text{December 31, 2010, and} \\
 \text{before January 1, 2012} \quad \boxed{\phantom{0000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{0000}} \times \frac{11.5\%}{\phantom{0000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \text{ L}
 \end{array}$$


---

$$\begin{array}{r}
 \text{Amount I } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the tax} \\
 \text{year after} \\
 \text{December 31, 2011} \quad \boxed{\phantom{0000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{0000}} \times \frac{13\%}{\phantom{0000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \text{ M}
 \end{array}$$


---

**General tax reduction for Canadian-controlled private corporations** – Total of amounts J to M  $\boxed{\phantom{000000}} \boxed{\phantom{00}} \text{ N}$

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Enter amount N on line 638 on page 42 [7].

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## General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 24 [3]

(line 360 or amount Z, whichever applies)

		O
--	--	---

Lesser of amounts V and Y from Part 9  
of Schedule 27

		P
--	--	---

Amount QQ from Part 13 of Schedule 27

		Q
--	--	---

Personal service business income\*

**434**


		R
--	--	---

Amount used to calculate the credit union  
deduction from Schedule 17

		S
--	--	---

Total of amounts P to S

--	--	--



Amount O **minus** amount T (if negative, enter "0")

		T
		U


\* For tax years beginning after October 31, 2011.

$$\begin{array}{l}
 \text{Amount U } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the tax} \\
 \text{year after} \\
 \text{December 31, 2008, and} \\
 \text{before January 1, 2010} \quad \boxed{\phantom{000000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{000000}} \times \frac{9\%}{\phantom{000000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \text{ V}
 \end{array}$$


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$$\begin{array}{l}
 \text{Amount U } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the tax} \\
 \text{year after} \\
 \text{December 31, 2009, and} \\
 \text{before January 1, 2011} \quad \boxed{\phantom{000000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{000000}} \times \frac{10\%}{\phantom{000000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \text{ W}
 \end{array}$$


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continue on next page 

$$\begin{array}{r}
 \text{Amount U } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the tax} \\
 \text{year after} \\
 \text{December 31, 2010, and} \\
 \text{before January 1, 2012} \quad \boxed{\phantom{0000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{0000}} \times \frac{11.5\%}{\phantom{0000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \times
 \end{array}$$


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$$\begin{array}{r}
 \text{Amount U } \boxed{\phantom{000000}} \boxed{\phantom{00}} \times \\
 \text{Number of days in the tax} \\
 \text{year after} \\
 \text{December 31, 2011} \quad \boxed{\phantom{0000}} \\
 \div \\
 \text{Number of days in the tax year} \quad \boxed{\phantom{0000}} \times \frac{13\%}{\phantom{0000}} = \boxed{\phantom{000000}} \boxed{\phantom{00}} \times
 \end{array}$$


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**General tax reduction** – Total of amounts V to Y

$$\boxed{\phantom{000000}} \boxed{\phantom{00}} \times$$

Enter amount Z on line 639 on page 42 [7].

## Refundable portion of Part I tax

### Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7

**440**   × 26 2/3% =   A

Foreign non-business income tax credit from  
line 632 on page 42 [7]

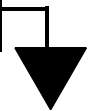
<input type="text"/>	<input type="text"/>
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### Deduct:

Foreign investment income from Schedule 7

**445**   × 9 1/3% =    
(if negative, enter "0")

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>



Amount A **minus** amount B (if negative, enter "0")

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

B  
C

Taxable income from line 360 on page 24 [3]

<input type="text"/>	<input type="text"/>
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**Deduct:**

Amount from line 400, 405, 410, or 425  
on pages 25 to 27 [4], whichever is the least

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Foreign  
non-  
business  
income tax  
credit from  
line 632 on  
page 42 [7]

---

--	--

×  $\frac{25}{9}^*$  =

--	--

\* 100/35 for tax years beginning after October 31, 2011.

Foreign  
business  
income tax  
credit from  
line 636 on  
page 42 [7]


 $\times 1/(0.38 - X^{**}) =$ 





 $\times 26 \frac{2}{3}\% =$ 

--	--

D

Part I tax payable minus investment tax credit refund  
(line 700 **minus** line 780 from pages 43 and 45 [8] )

--	--

E

**Refundable portion of Part I tax –**  
Amount C, D, or E, whichever is the least

--	--

F

\*\* General rate reduction percentage for the tax year. It has to be pro-rated.

continue on next page

## Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year

---

<b>460</b>		
------------	--	--

**Deduct:** Dividend refund for the previous tax year

---

<b>465</b>		



		<b>G</b>
--	--	----------

**Add** the total of:

Refundable portion of Part I tax from line 450 on page 37 [above]

---


Total Part IV tax payable from Schedule 3

---

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation

---

<b>480</b>		



		H
--	--	---

**Refundable dividend tax on hand at the end of the tax year – Amount G plus amount H**

<b>485</b>		
------------	--	--

**Dividend refund**

**Private and subject corporations at the time taxable dividends were paid in the tax year**

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3

		$\times \frac{1}{3} =$			I
--	--	------------------------	--	--	---

Refundable dividend tax on hand at the end of the tax year from line 485 above

		J
--	--	---

**Dividend refund – Amount I or J, whichever is less (enter this amount on line 784 on page 45 [8] )**

--	--	--

continue on next page →

## Part I tax

**Base amount Part I tax** – Taxable income from page 24 [3] (line 360 or amount Z, whichever applies) **multiplied** by 38%

---

<b>550</b>			A
------------	--	--	---

**Recapture of investment tax credit from Schedule 31**

---

<b>602</b>			B
------------	--	--	---

**Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income** (if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 35 [6]

---

		i
--	--	---

**Taxable income from line 360 on page 24 [3]**

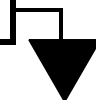
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--	--

**Deduct:**

Amount from line 400, 405, 410, or 425 on pages 25 to 27 [4], whichever is the least

Net amount

		ii
--	--	----

**Refundable tax on CCPC's investment income** – 6 2/3% of whichever is less: amount i or ii

Subtotal (**add** lines A to C)

<b>604</b>			C
			D

**Deduct:**

Small business deduction from line 430 on page 28 [4]

Federal tax abatement

Manufacturing and processing profits deduction from Schedule 27

		1

**608**

**616**

continue on next page →

Investment corporation deduction	<b>620</b>		
<u>Taxed capital gains</u>	<b>624</b>		
Additional deduction – credit unions from Schedule 17	<b>628</b>		
Federal foreign non-business income tax credit from Schedule 21	<b>632</b>		
Federal foreign business income tax credit from Schedule 21	<b>636</b>		
General tax reduction for CCPCs from amount N on page 31 [5]	<b>638</b>		
General tax reduction from amount Z on page 34 [5]	<b>639</b>		
Federal logging tax credit from Schedule 21	<b>640</b>		
Federal qualifying environmental trust tax credit	<b>648</b>		

Investment tax credit from Schedule 31	<b>652</b>		
<hr/>			
Subtotal			
<hr/>			
<b>Part I tax payable – Line D minus line E</b>			
<hr/>			

Enter amount F on line 700 below [on page 8].

**Summary of tax and credits**

**Federal tax**

Part I tax payable from above [page 7]	<b>700</b>		
Part II surtax payable from Schedule 46	<b>708</b>		
Part III.1 tax payable from Schedule 55	<b>710</b>		
Part IV tax payable from Schedule 3	<b>712</b>		
Part IV.1 tax payable from Schedule 43	<b>716</b>		
Part VI tax payable from Schedule 38	<b>720</b>		
Part VI.1 tax payable from Schedule 43	<b>724</b>		

continue on next page →

Part XIII.1 tax payable from Schedule 92	<b>727</b>		
Part XIV tax payable from Schedule 20	<b>728</b>		
Total federal tax			

**Add provincial or territorial tax:**

Provincial or territorial jurisdiction	<b>750</b>	
--	------------	--

(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta)	<b>760</b>		
--	------------	--	--

Provincial tax on large corporations (Nova Scotia Schedule 342)	<b>765</b>		
--	------------	--	--



Total tax payable	<b>770</b>			A
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**Deduct other credits:**

Investment tax credit refund from  
Schedule 31

<b>780</b>		
------------	--	--

Dividend refund from page 39 [6]

<b>784</b>		
------------	--	--

Federal capital gains refund from  
Schedule 18

<b>788</b>		
------------	--	--

Federal qualifying environmental trust  
tax credit refund

<b>792</b>		
------------	--	--

Canadian film or video production tax credit  
refund (Form T1131)

<b>796</b>		
------------	--	--

Film or video production services tax credit  
refund (Form T1177)

<b>797</b>		
------------	--	--

Tax withheld at source

<b>800</b>		
------------	--	--

Total payments on which tax has been  
withheld

<b>801</b>		
------------	--	--

Provincial and territorial capital gains  
refund from Schedule 18

<b>808</b>		
------------	--	--

continue on next page →

Provincial and territorial refundable tax credits from Schedule 5

Tax instalments paid

Total credits

<b>812</b>		
<b>840</b>		
<b>890</b>		



Balance (line A **minus** line B)


B

If the result is negative, you have an **overpayment**.

Refund code

**894**

Overpayment

--	--

If the result is positive, you have a **balance unpaid**.

Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid

--	--

Enclosed payment

**898**

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## Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

Start       Change information

**910**   
Branch number

**914**   
Institution number

**918**   
Account number

continue on next page →

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due?

---

**896**

1 Yes

2 No

### Certification

I, **950**

Last name in block letters

**951**

First name in block letters

**954**

Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

<b>955</b>	Year	Month	Day
Signature of the authorized signing officer of the corporation			
<b>956</b>	Area code	Telephone number	
		-	

continue on next page →

Is the contact person the same as the authorized signing officer?

If **no**, complete the information below

**957**

1 Yes

2 No

**958**

Name in block letters

**959**

Area code

Telephone number

						-				
--	--	--	--	--	--	---	--	--	--	--

### Language of correspondence – Langue de correspondance

**990**

Indicate your language of correspondence by entering **1** for English or **2** for French.

Indiquez votre langue de correspondance en inscrivant **1** pour anglais ou **2** pour français.

"Privacy Act", Personal Information Bank number CRA PPU 047