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Canada Revenue Agency | Agence du revenu du Canada

200

T2 Corporation Income Tax Return (2024 and later tax years)

Code 2403
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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. A shorter version of the return, the T2SHORT, is available for eligible corporations.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the General Index of Financial Information (GIFI), to your tax centre. You have to file the return within six months after the end of the corporation's tax year.

For more information see **canada.ca/taxes** or Guide T4012, T2 Corporation – Income Tax Guide.

055 **Do not use this area**

Identification

Business number (BN) . . . . . 001 | | R | C | |

Corporation's name

002

Address of head office

Has this address changed since the last time the CRA was notified? . . . . 010 Yes ☐ No ☐
If **yes**, complete lines 011 to 018.

011
012
City 015 | Province, territory, or state 016
Country (other than Canada) 017 | Postal or ZIP code 018

Mailing address (if different from head office address)

Has this address changed since the last time the CRA was notified? . . . . 020 Yes ☐ 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 or ZIP code 028

Location of books and records (if different from head office address)

Has this address changed since the last time the CRA was notified? . . . . 030 Yes ☐ No ☐

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

031
032
City 035 | Province, territory, or state 036
Country (other than Canada) 037 | Postal or ZIP code 038

040 **Type of corporation at the end of the tax year** (tick one)

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

If the type of corporation changed during the tax year, provide the effective date of the change . . . . . 043 Year Month Day

To which tax year does this return apply?

060 Tax year start: Year Month Day
061 Tax year-end: Year Month Day

Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060? . . . . . 063 Yes ☐ No ☐

If **yes**, provide the date control was acquired . . . . . 065 Year Month Day

Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)? . . . . . 066 Yes ☐ No ☐

Is the corporation a professional corporation that is a member of a partnership? . . . . . 067 Yes ☐ No ☐

Is this the first year of filing after:
Incorporation? . . . . . 070 Yes ☐ No ☐
Amalgamation? . . . . . 071 Yes ☐ No ☐
If **yes**, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? . . . . . 072 Yes ☐ No ☐
If **yes**, complete and attach Schedule 24.

Is this the final tax year before amalgamation? . . . . . 076 Yes ☐ No ☐

Is this the final return up to dissolution? . . . . . 078 Yes ☐ No ☐

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada? 080 Yes ☐ 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 Yes ☐ 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)
☐ 4 Exempt under other paragraphs of section 149

Do not use this area

095 | 096 | 898

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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.

		Yes	Schedule
Is the corporation related to any other corporations?	150		9
Is the corporation an associated CCPC?	160		23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161		49
Does the corporation have any non-resident shareholders who own voting shares?	151		19
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	162		11
If you answered **yes** 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?	163		44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164		14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165		15
Is the corporation claiming a loss or deduction from a tax shelter?	166		T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned?	167		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)?	168		22
Did the corporation own any shares in one or more foreign affiliates in the tax year?	169		25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the Income Tax Regulations?	170		29
Did the corporation have a total amount over CAN$1 million of reportable transactions with non-arm's length non-residents?	171		T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173		50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172		
Does the corporation earn income from one or more Internet web pages or websites?	180		88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201		1
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine?	202		2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203		3
Is the corporation claiming any type of losses?	204		4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205		5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206		6
i) Is the corporation a CCPC and reporting a) income or loss from property (other than dividends deductible on line 320 of the T2 return), b) income from a partnership, c) income from a foreign business, d) income from a personal services business, e) income referred to in clause 125(1)(a)(i)(C) or 125(1)(a)(i)(B), f) aggregate investment income as defined in subsection 129(4), or g) an amount assigned to it under subsection 125(3.2) or 125(8); or ii) Is the corporation a member of a partnership and assigning its specified partnership business limit to a designated member under subsection 125(8)?	207		7
Does the corporation have any property that is eligible for capital cost allowance?	208		8
Does the corporation have any resource-related deductions?	212		12
Is the corporation claiming deductible reserves?	213		13
Is the corporation claiming a patronage dividend deduction?	216		16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or a provincial credit union tax reduction?	217		17
Is the corporation an investment corporation or a mutual fund corporation?	218		18
Is the corporation carrying on business in Canada as a non-resident corporation?	220		20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	221		21
Does the corporation have any Canadian manufacturing and processing profits or zero-emission technology manufacturing profits?	227		27
Is the corporation claiming an investment tax credit?	231		31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232		T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000?	233		33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over $10,000,000?	234		
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238		38
Is the corporation claiming a Part I tax credit?	242		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?	243		43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244		45
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?	250		39
Is the corporation claiming a Canadian film or video production tax credit?	253		T1131
Is the corporation claiming a film or video production services tax credit?	254		T1177
Is the corporation claiming a Canadian journalism labour tax credit?	272		58
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255		92

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Attachments (continued)

Did the corporation have any foreign affiliates in the tax year?	271		T1134
Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN$100,000?	259		T1135
Did the corporation transfer or loan property to a non-resident trust?	260		T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265		55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266		T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267		T2002
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?	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
Is the corporation claiming a return of fuel charge proceeds to farmers tax credit?	273		63
Are you an employer reporting a non-qualified security agreement under subsection 110(1.9)?	274		59
Is the corporation subject to the additional 1.5% tax on banks and life insurers?	276		68
Is the corporation a covered entity that redeemed, acquired or cancelled equity of the corporation in the tax year?	277		56
Is the corporation subject to the excessive interest and financing expenses limitation (EIFEL) rules contained primarily in sections 18.2 and 18.21, or is it a party to any election under the EIFEL rules?	278		130

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	Yes	No
Is the corporation inactive?	280	Yes	No
Did the corporation meet the definition of substantive CCPC under subsection 248(1) at any time during the tax year?	290	Yes	No

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

284		285	%
286		287	%
288		289	%

Did the corporation immigrate to Canada during the tax year?	291	Yes	No
Did the corporation emigrate from Canada during the tax year?	292	Yes	No
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	Yes	No

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 — 294 — Year Month Day

If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	Yes	No

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI — 300 — A

Deduct:

Charitable donations from Schedule 2	311	
Cultural gifts from Schedule 2	313	
Ecological gifts from Schedule 2	314	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	
Part VI.1 tax deduction*	325	
Non-capital losses of previous tax years from Schedule 4	331	
Net capital losses of previous tax years from Schedule 4	332	
Restricted farm losses of previous tax years from Schedule 4	333	
Farm losses of previous tax years from Schedule 4	334	
Limited partnership losses of previous tax years from Schedule 4	335	
Restricted interest and financing expenses from Schedule 4	336	
Taxable capital gains or taxable dividends allocated from a central credit union	340	
Prospector's and grubstaker's shares	350	
Employer deduction for non-qualified securities	352	
Subtotal		▶ B

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

Section 110.5 additions or subparagraph 115(1)(a)(vii) additions — 355 — D

Taxable income (amount C **plus** amount D) — 360

* This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.

Small business deduction

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

Income eligible for the small business deduction from Schedule 7 . . . . . **400** A

Taxable income from line 360 on page 3, **minus** 100/28 of the amount on line 632* on page 8, **minus** 4 times the amount on line 636** on page 8, and **minus** any amount that, because of federal law, is exempt from Part I tax . . . . . **405** B

Business limit (see notes 1 and 2 below) . . . . . **410** C

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

Taxable capital business limit reduction

Amount C _____ × **415** *** _____ D = ... E
90,000

Passive income business limit reduction

Adjusted aggregate investment income from Schedule 7**** . . . . . **417** _____ − 50,000 = ... F

Amount C _____ × Amount F _____ = ... G
100,000

The greater of amount E and amount G **422** H

Reduced business limit (amount C **minus** amount H) (if negative, enter "0") . . . . . **426** I

Business limit the CCPC assigns under subsection 125(3.2) (from line 515 below) . . . . . J

Reduced business limit after assignment (amount I **minus** amount J) . . . . . **428** K

Small business deduction – Amount A, B, C, or K, whichever is the least . . . . . _____ × 19% = **430**
Enter amount from line 430 at amount L on page 8.

* 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.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

*** **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.

**** Enter the total adjusted aggregate investment income of the corporation and all associated corporations for each tax year that ended in the preceding calendar year. Each corporation with such income has to file a Schedule 7. For a corporation's first tax year that starts after 2018, this amount is reported at line 744 of the corresponding Schedule 7. Otherwise, this amount is the total of all amounts reported at line 745 of the corresponding Schedule 7 of the corporation for each tax year that ended in the preceding calendar year.

Small business deduction (continued)

Specified corporate income and assignment under subsection 125(3.2)

	L Business number of the corporation receiving the assigned amount 490	M Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column L[3] 500	N Business limit assigned to corporation identified in column L[4] 505
1.			
2.			
3.			
4.			
		Total 510	Total 515

Notes:

3. This amount is [as defined in subsection 125(7) **specified corporate income** (a)(i)] the total of all amounts each of which is income (other than specified farming or fishing income of the corporation for the year) from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if
   (A) at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and
   (B) it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to
   (I) persons (other than the private corporation) with which the corporation deals at arm's length, or
   (II) partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest.
4. The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula A – B, where A is the amount of income referred to in column M in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 426.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year or substantive CCPCs at any time in the tax year

Taxable income from line 360 on page 3 ..... A

Lesser of amounts 9B and 9H from Part 9 of Schedule 27 ..... B
Amount 13K from Part 13 of Schedule 27 C
Personal services business income ..... 432 D
Amount from line 400, 405, 410, or 428 on page 4, whichever is the least* ..... E
Aggregate investment income from line 440 on page 6** ..... F
Subtotal (**add** amounts B to F) ▶ G

Amount A **minus** amount G (if negative, enter "0") ..... H

General tax reduction for Canadian-controlled private corporations – Amount H **multiplied** by 13% I
Enter amount I on line 638 on page 8.

* This is not applicable to substantive CCPCs.

** Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, a substantive CCPC, 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 line 360 on page 3 ..... J

Lesser of amounts 9B and 9H from Part 9 of Schedule 27 ..... K
Amount 13K from Part 13 of Schedule 27 L
Personal services business income ..... 434 M
Subtotal (**add** amounts K to M) ▶ N

Amount J **minus** amount N (if negative, enter "0") ..... O

General tax reduction – Amount O **multiplied** by 13% ..... P
Enter amount P on line 639 on page 8.

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Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year or substantive CCPCs at any time in the tax year

Aggregate investment income from Schedule 7 . . . . . **440** _____ × 30 2/3% = ... _____ A

Foreign non-business income tax credit from line 632 on page 8 . . . . . _____ B

Foreign investment income from Schedule 7 . . . . . **445** _____ × 8% = ... _____ C

Subtotal (amount B **minus** amount C) (if negative, enter "0") _____ ▶ _____ D

Amount A **minus** amount D (if negative, enter "0") . . . . . _____ E

Taxable income from line 360 on page 3 . . . . . _____ F

Amount from line 400, 405, 410, or 428 on page 4, whichever is the least * . . . . . _____ G

Foreign non-business income tax credit from line 632 on page 8 . . . . . _____ × 75/29 = . . . _____ H

Foreign business income tax credit from line 636 on page 8 . . . . . _____ × 4 = ... _____ I

Subtotal (**add** amounts G to I) _____ ▶ _____ J

Subtotal (amount F **minus** amount J) _____ K × 30 2/3% = _____ L

Part I tax payable minus investment tax credit refund (line 700 **minus** line 780 from page 9) . . . . . _____ M

Refundable portion of Part I tax – Amount E, L, or M, whichever is the least . . . . . **450** _____ N

* This is not applicable to substantive CCPCs.

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Refundable dividend tax on hand

Eligible refundable dividend tax on hand (ERDTOH) at the end of the previous tax year (line 530 of the preceding tax year)	520		A
Non-eligible refundable dividend tax on hand (NERDTOH) at the end of the previous tax year (line 545 of the preceding tax year) (if negative, enter "0")	535		B
Part IV tax payable on taxable dividends from connected corporations (amount 2G from Schedule 3)			C
Part IV tax payable on eligible dividends from non-connected corporations (amount 2J from Schedule 3)			D
Subtotal (amount C **plus** amount D)		▶	E
Net ERDTOH transferred on an amalgamation or the wind-up of a subsidiary	525		F
ERDTOH dividend refund for the previous tax year	570		G
Refundable portion of Part I tax (from line 450 on page 6)			H
Part IV tax before deductions (amount 2A from Schedule 3)			I
Part IV tax allocated to ERDTOH (amount E)			J
Part IV tax reduction due to Part IV.1 tax payable (amount 4D of Schedule 43)			K
Subtotal (amount I **minus** total of amounts J and K)		▶	L
Net NERDTOH transferred on an amalgamation or the wind-up of a subsidiary	540		M
NERDTOH dividend refund for the previous tax year	575		N
38 1/3% of the total losses applied against Part IV tax (amount 2D from Schedule 3)			O
Part IV tax payable allocated to NERDTOH, net of losses claimed (amount L **minus** amount O) (if negative enter "0")			P
NERDTOH at the end of the tax year (total of amounts B, H, M, and P **minus** amount N) (if negative, enter "0")	545		
Part IV tax payable allocated to ERDTOH, net of losses claimed (amount E **minus** the amount, if any, by which amount O exceeds amount L) (if negative, enter "0")			Q
ERDTOH at the end of the tax year (total of amounts A, F, and Q **minus** amount G) (if negative, enter "0")	530		

Dividend refund

38 1/3% of total eligible dividends paid in the tax year (amount 3A from Schedule 3)		AA
ERDTOH balance at the end of the tax year (line 530)		BB
Eligible dividend refund (amount AA or BB, whichever is less)		CC
38 1/3% of total non-eligible taxable dividends paid in the tax year (amount 3B from Schedule 3)		DD
NERDTOH balance at the end of the tax year (line 545)		EE
Non-eligible dividend refund (amount DD or EE, whichever is less)		FF
Amount DD **minus** amount EE (if negative, enter "0")		GG
Amount BB **minus** amount CC (if negative, enter "0")		HH
Additional non-eligible dividend refund (amount GG or HH, whichever is less)		II
Dividend refund – Amount CC **plus** amount FF **plus** amount II Enter amount JJ on line 784 on page 9.		JJ

Part I tax

Base amount Part I tax – Taxable income (from line 360 on page 3) **multiplied** by 38% . . . . . 550 _____ A

Additional tax on personal services business income (section 123.5)

Taxable income from a personal services business . . . . . 555 _____ × 5% = 560 _____ B

Additional tax on banks and life insurers from Schedule 68 . . . . . 565 _____ C

Total labour requirements addition to tax . . . . . 580 _____ D

Recapture of investment tax credit from Schedule 31 . . . . . 602 _____ E

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) or substantive CCPC's investment income
(if it was a CCPC throughout the tax year or a substantive CCPC at any time in the tax year)

Aggregate investment income from line 440 on page 6 . . . . . _____ F

Taxable income from line 360 on page 3 . . . . . _____ G

Deduct:

Amount from line 400, 405, 410, or 428 on page 4, whichever is the least* . . . . . _____ H

Net amount (amount G **minus** amount H) _____ ▶ _____ I

Refundable tax on CCPC's or substantive CCPC's investment income – 10 2/3% of whichever is less: amount F or amount I 604 _____ J

Subtotal (**add** amounts A to E and J) _____ K

Deduct:

Small business deduction from line 430 on page 4 . . . . . _____ L

Federal tax abatement . . . . . 608 _____

Manufacturing and processing profits deduction and zero-emission technology manufacturing deduction from Schedule 27 . . . . . 616 _____

Investment corporation deduction . . . . . 620 _____

Taxed capital gains 624 _____

Federal foreign non-business income tax credit from Schedule 21 . . . . . 632 _____

Federal foreign business income tax credit from Schedule 21 . . . . . 636 _____

General tax reduction for CCPCs from amount I on page 5 . . . . . 638 _____

General tax reduction from amount P on page 5 . . . . . 639 _____

Federal logging tax credit from Schedule 21 . . . . . 640 _____

Eligible Canadian bank deduction under section 125.21 . . . . . 641 _____

Federal qualifying environmental trust tax credit . . . . . 648 _____

Investment tax credit from Schedule 31 . . . . . 652 _____

Subtotal _____ ▶ _____ M

Part I tax payable – Amount K **minus** amount M . . . . . _____ N

Enter amount N on line 700 on page 9.

* This is not applicable to substantive CCPCs.

Privacy notice

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at **canada.ca/cra-info-source**.

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Summary of tax and credits

Federal tax

Part I tax payable from amount N on page 8	700	
Part II.2 tax payable from Schedule 56	705	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part VI.2 tax payable from Schedule 67	725	
Part XII.7 tax payable from Schedule 78	726	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		

Add provincial or territorial tax:

Provincial or territorial jurisdiction 750

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

Net provincial or territorial tax payable (except Quebec and Alberta)	760	
Total tax payable	770	A

Deduct other credits:

Investment tax credit refund from Schedule 31	780	
Dividend refund from amount JJ on page 7	784	
Federal capital gains refund from Schedule 18	788	
Federal qualifying environmental trust tax credit refund	792	
Return of fuel charge proceeds to farmers tax credit from Schedule 63	795	
Canadian film or video production tax credit (Form T1131)	796	
Film or video production services tax credit (Form T1177)	797	
Canadian journalism labour tax credit from Schedule 58	798	
Tax withheld at source	800	
Total payments on which tax has been withheld	801	
Provincial and territorial capital gains refund from Schedule 18	808	
Provincial and territorial refundable tax credits from Schedule 5	812	
Tax instalments paid	840	
Total credits	890	B

Balance (amount A **minus** amount B)

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Generally, the CRA does not charge or refund a difference of $2 or less.

Refund code 894 ☐ Refund

Balance owing

For information on how to enrol for direct deposit, go to canada.ca/cra-direct-deposit.

For information on how to make your payment, go to canada.ca/payments.

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 Yes ☐ No ☐

If this return was prepared by a tax preparer for a fee, provide their: EFILE number 920

RepID 925

Certification

I, 950 (Last name) 951 (First name) 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.

955 Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation 956 Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below 957 Yes ☐ No ☐

958 Name of other authorized person 959 Telephone number

Language of correspondence – Langue de correspondance

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.

990 ☐