

**Attachments**

**Financial statement information:** Use GIFL 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?	<input type="checkbox"/>	9
Is the corporation an associated CCPC?	<input type="checkbox"/>	150 9
Is the corporation an associated CCPC that is claiming the expenditure limit?	<input type="checkbox"/>	160 23
Does the corporation have any non-resident shareholders who own voting shares?	<input type="checkbox"/>	161 49
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.	<input type="checkbox"/>	151 19
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?	<input type="checkbox"/>	162 11
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	<input type="checkbox"/>	163 44
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	<input type="checkbox"/>	164 14
Is the corporation claiming a loss or deduction from a tax shelter?	<input type="checkbox"/>	165 15
Is the corporation a member of a partnership for which a partnership account number has been assigned?	<input type="checkbox"/>	166 T5004
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)?	<input type="checkbox"/>	167 T5013
Did the corporation own any shares in one or more foreign affiliates in the tax year?	<input type="checkbox"/>	168 22
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the <i>Income Tax Regulations</i> ?	<input type="checkbox"/>	169 25
Did the corporation have a total amount over CAN\$1 million of reportable transactions with non-arm's length non-residents?	<input type="checkbox"/>	170 29
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	<input type="checkbox"/>	171 T106
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<input type="checkbox"/>	173 50
Does the corporation earn income from one or more Internet webpages or websites?	<input type="checkbox"/>	172 ---
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<input type="checkbox"/>	180 88
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine?	<input checked="" type="checkbox"/>	201 1
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<input type="checkbox"/>	202 2
Is the corporation claiming any type of losses?	<input type="checkbox"/>	203 3
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	<input checked="" type="checkbox"/>	204 4
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	<input type="checkbox"/>	205 5
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	<input type="checkbox"/>	206 6
ii) Is the corporation a member of a partnership and assigning its specified partnership business limit to a designated member under subsection 125(8)?	<input type="checkbox"/>	207 7
Does the corporation have any property that is eligible for capital cost allowance?	<input type="checkbox"/>	208 8
Does the corporation have any property that is eligible capital property?	<input checked="" type="checkbox"/>	210 10
Does the corporation have any resource-related deductions?	<input type="checkbox"/>	212 12
Is the corporation claiming deductible reserves (other than transitional reserves under section 34.2)?	<input type="checkbox"/>	213 13
Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	216 16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	<input type="checkbox"/>	217 17
Is the corporation an investment corporation or a mutual fund corporation?	<input type="checkbox"/>	218 18
Is the corporation carrying on business in Canada as a non-resident corporation?	<input type="checkbox"/>	220 20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	<input type="checkbox"/>	221 21
Does the corporation have any Canadian manufacturing and processing profits?	<input type="checkbox"/>	227 27
Is the corporation claiming an investment tax credit?	<input type="checkbox"/>	231 31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<input type="checkbox"/>	232 T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	<input type="checkbox"/>	233 33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	<input type="checkbox"/>	234 ---
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<input type="checkbox"/>	238 38
Is the corporation claiming a Part I tax credit?	<input type="checkbox"/>	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?	<input type="checkbox"/>	243 43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<input type="checkbox"/>	244 45
Is the corporation subject to Part II – Tobacco Manufacturer's surtax?	<input type="checkbox"/>	249 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?	<input type="checkbox"/>	250 39
Is the corporation claiming a Canadian film or video production tax credit refund?	<input type="checkbox"/>	253 T1131
Is the corporation claiming a film or video production services tax credit refund?	<input type="checkbox"/>	254 T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	<input type="checkbox"/>	255 92