

## Corporate Tax Return

To help you assemble your financial information for the preparation of your Corporate Income Tax Return, please keep this checklist handy. The checklist should be completed and returned to us together with the financial information assembled. If the fillable spaces are not enough, please complete the checklist in a word document and send it to us along with the checklist.

### T2 Checklist for the Year

**\*Mandatory For First Time Filers**

General Information	Provide Details
a) Articles of incorporation*	Send us a copy
b) Business number*	Provide us with the Business Number (9 digit)
c) Corporation's year end date	Provide us with the year end date
d) Principal products/services provided	Specify principal products/services provided and the % that each product/ service is of total revenue
e) Company directors	Provide us with name, telephone number and address
f) Shareholders	Provide: <ul style="list-style-type: none"> <li>• First Name <span style="float: right;">Last Name</span></li> <li>• SIN # if individual</li> <li>• Business # if corporation</li> <li>• % of shares owned &amp; class of shares</li> </ul>



<p>a) Details of any changes in the corporation</p>	<ul style="list-style-type: none"> <li>• Shareholders - new or removed, including: <ul style="list-style-type: none"> <li>a) SIN # if individual, business # if corporation</li> <li>b) # of shares owned &amp; classes of shares</li> </ul> </li> <li>• Authorized signing officer – name &amp; phone number</li> <li>• Contact person – name &amp; phone number</li> <li>• New related or associated corporation – please refer to the “Related/Associated Corporations” table</li> </ul>
<p>b) Corporate income tax instalments</p>	<p>Provide us with the instalment payments made during the year &amp; most recent Statement of Account</p>
<p>c) Notice of Assessment</p>	<p>Provide us with a copy of the previous year’s Notice of Assessment</p>

• **Related/Associated Corporations**

General Information	Provide Details
<p>a) If the corporation is related or associated with any other corporation</p>	<p>Provide us with the following:</p> <ul style="list-style-type: none"> <li>✓ Name of the corporation(s)</li> <li>✓ Country of residence of the corporation</li> <li>✓ Business Number</li> <li>✓ Relationship: Related, Associated, Parent, Subsidiary</li> <li>✓ # of Common shares owned and % of Common shares owned</li> <li>✓ # of Preferred shares owned and % of Preferred shares owned</li> <li>✓ Book value of capital stock</li> </ul>
<p>b) Foreign interest and transactions reporting requirements.</p>	<ol style="list-style-type: none"> <li>1. Whether your corporation own Foreign Property with cost more than \$100,000</li> <li>2. Whether your corporation has any Controlled/ Non-Controlled Foreign Affiliates.</li> <li>3. Whether your corporation has entered into any Non-Arms length transactions with non-resident.</li> </ol>