

T2 Short Return
(2013 and later tax years)

Protected B
when completed

This form serves as a federal and provincial or 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.

All legislative references in this return are to the federal *Income Tax Act*. 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 or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information, see www.cra.gc.ca or Guide T4012, *T2 Corporation - Income Tax Guide*.

055 Do not use this area

Identification

Business number (BN) **001** 8 9 3 3 7 2 2 5 0 R C 0 0 0 1

Corporation's name

002

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 _____

015 City **016** Province, territory, or state

017 Country (other than Canada) **018** Postal code/ZIP code

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 _____

025 City **026** Province, territory, or state

027 Country (other than Canada) **028** Postal code/ZIP code

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 _____

035 City **036** Province, territory, or state

037 Country (other than Canada) **038** Postal code/ZIP code

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) _____

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

- 1 An agricultural organization, a board of trade or a chamber of commerce; or a non-profit club, society or association
- 2 Non-profit corporations for scientific research and experimental development
- 4 Exempt under other paragraphs of section 149

To which tax year does this return apply?

| Tax year start | | | Tax year-end | | |
|-----------------|----|----|-----------------|----|----|
| 060 2013 | 11 | 01 | 061 2014 | 10 | 31 |
| YYYY | MM | DD | YYYY | MM | DD |

Has there been an acquisition of control to which subsection 249(4) applies since the tax year start on line 060? **063** 1 Yes 2 No

If yes, provide the date control was acquired **065** _____

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? **066** 1 Yes 2 No

Is the corporation a professional corporation that is a member of a partnership? **067** 1 Yes 2 No

Is this the first year of filing after:
Incorporation? **070** 1 Yes 2 No
Amalgamation? **071** 1 Yes 2 No

If yes, complete and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? **072** 1 Yes 2 No

If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? **076** 1 Yes 2 No

Is this the final return up to dissolution? **078** 1 Yes 2 No

Net income (or loss) for income tax purposes from Schedule 1, financial statements, or GIFI **300** _____ **673**

Provincial/territorial jurisdiction **750** _____ Quebec

Tax instalments paid **840** _____ 0

If there are excess payments in this year's instalment account, indicate the refund code **894**

Do not use this area

095

096

Net Income (Loss) for Income Tax Purposes

| | | | | |
|--------------------|-----------------|------|--------------------|-----|
| Corporation's name | Business number | Year | Tax year-end Month | Day |
|--------------------|-----------------|------|--------------------|-----|

- This schedule lets you reconcile the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.
- For more information, see Guide T4012, *T2 Corporation – Income Tax Guide*.

Net income (loss) after taxes and extraordinary items per financial statements 673 A

Additions:

| | | |
|--|-----|---|
| Provision for income taxes – current | 101 | 0 |
| Provision for income taxes – deferred | 102 | 0 |
| Amortization of tangible assets | 104 | 0 |
| Amortization of intangible assets | 106 | 0 |
| Recapture of capital cost allowance from Schedule 8 | 107 | 0 |
| Gain on sale of eligible capital property from Schedule 10 | 108 | 0 |
| Loss on disposal of assets | 111 | 0 |
| Charitable donations from Schedule 2 | 112 | 0 |
| Taxable capital gains from Schedule 6 | 113 | 0 |
| Depreciation in inventory – end of year | 117 | 0 |
| Non-deductible meals and entertainment expenses | 121 | 0 |
| Tax reserves deducted in prior year from Schedule 13 | 125 | 0 |
| Income or loss for tax purposes – partnerships | 129 | 0 |
| Income or loss for tax purposes – joint ventures | 132 | 0 |

Other additions:

| | | |
|-----|-----|---|
| 600 | 290 | 0 |
| 601 | 291 | 0 |
| 602 | 292 | 0 |
| 603 | 293 | 0 |
| 604 | 294 | 0 |

Total of lines 101 to 294 500 0 ▶ 0 B

Subtotal (amount A plus amount B) 673 C

Deductions:

| | | |
|---|-----|---|
| Bad debt | 304 | 0 |
| Book income of joint venture or partnership | 305 | 0 |
| Equity in income from subsidiaries or affiliates | 306 | 0 |
| Gain on disposal of assets per financial statements | 401 | 0 |
| Capital cost allowance from Schedule 8 | 403 | 0 |
| Terminal loss from Schedule 8 | 404 | 0 |
| Cumulative eligible capital deduction from Schedule 10 | 405 | 0 |
| Allowable business investment loss from Schedule 6 | 406 | 0 |
| Holdbacks | 408 | 0 |
| Tax reserves claimed in current year from Schedule 13 | 413 | 0 |
| Contributions to deferred income plans from Schedule 15 | 417 | 0 |

Other deductions:

| | | |
|-----|-----|---|
| 700 | 390 | 0 |
| 701 | 391 | 0 |
| 702 | 392 | 0 |
| 703 | 393 | 0 |
| 704 | 394 | 0 |

Total of lines 304 to 394 510 0 ▶ 0 D

Net income (or loss) for income tax purposes – amount C minus amount D 673 E

Enter amount E on line 300 on page 1 of the *T2 Short return*. If the amount on line E is a positive amount, and the corporation is not exempt from tax under section 149, file a regular *T2 Corporation – Income Tax Return*.

Attachments

Financial statement information – Use GIF1 schedules 100, 125, and 141.

Schedules – Depending on the circumstances, you may need to attach some schedules to this return. Answer the following questions. For each **yes** response, attach the schedule that applies to the *T2 Short Return*.

| | Yes | Schedule |
|---|--------------------------|----------|
| Is the net income/loss shown on the financial statements different from the net income or net loss for income tax purposes? | <input type="checkbox"/> | 1 |
| (i) Is the corporation including a schedule to show the continuity of losses? or (ii) Do you want to carry back the current year's loss to a previous tax year? | <input type="checkbox"/> | 4 |
| Has the corporation realized any capital gains or incurred any capital losses during the tax year? | <input type="checkbox"/> | 6 |
| Does the corporation have any property that is eligible for capital cost allowance? | <input type="checkbox"/> | 8 |
| Is the corporation related to any other corporations? | <input type="checkbox"/> | 9 |
| Does the corporation have any property that is eligible capital property? | <input type="checkbox"/> | 10 |
| 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"/> | 11 |
| Is the corporation claiming deductible reserves? | <input type="checkbox"/> | 13 |
| Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? | <input type="checkbox"/> | 14 |
| Is the corporation claiming a deduction for payments to a type of employee benefit plan? | <input type="checkbox"/> | 15 |
| Is the corporation an associated Canadian-controlled private corporation? | <input type="checkbox"/> | 23 |
| Does the corporation (private corporations only) have any shareholders who own 10% or more of the corporation's common and/or preferred shares? | <input type="checkbox"/> | 50 |

Additional information

Is the corporation inactive? **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.

| | |
|------------------|--------------------|
| 284 _____ | 285 _____ % |
| 286 _____ | 287 _____ % |
| 288 _____ | 289 _____ % |

If the corporation's major business activity is construction, did you have any subcontractors during the tax year? **295** 1 Yes 2 No

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

Certification

950 Girardin Last name (print) **951** Jacques F. First name (print) **954** President 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 2014-10-31 Date (yyyy/mm/dd) *Jacques F Girardin* Signature of an authorized signing officer of the corporation **956** 514-636-2111 Telephone number

Is the contact person the same as the authorized signing officer? If no, complete the information below **957** 1 Yes 2 No

958 _____ Name (print) **959** _____ Telephone number

Language of correspondence – Langue de correspondance

Indicate the language of correspondence by entering 1 for English or 2 for French. **990**

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