



GENERAL INDEX OF FINANCIAL INFORMATION – SHORT

Name of corporation	Business Number	Year	Tax year-end Month	Day
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**Balance sheet information**

Assets	Liabilities
<b>Current</b>	
Cash and deposits ..... 1000	Bank overdraft ..... 2600
Accounts receivable ..... 1060	Amounts payable and accrued liabilities .. 2620
Allowance for doubtful accounts ..... 1061 ( )	Amounts payable to members of NPOs .. 2630
Amounts receivable from members of NPOs ..... 1073	Taxes payable ..... 2680
Inventories ..... 1120	Short-term debt ..... 2700
Short-term investments ..... 1180	Credit card loans ..... 2707
Loans and notes receivable ..... 1240	Due to shareholder(s)/director(s) ..... 2780
Due from shareholder(s)/director(s) ..... 1300	Due to related parties ..... 2860
Due from/investment in related parties ..... 1400	Current portion of long term liability ..... 2920
Other current assets ..... 1480	Other current liabilities ..... 2960
<b>Total current assets</b> ..... 1599	<b>Total current liabilities</b> ..... 3139
<b>Capital</b>	
Land ..... 1600	<b>Long-term</b>
Depletable assets ..... 1620	Long-term debt ..... 3140
Accumulated amortization of depletable assets ..... 1621 ( )	Deferred income ..... 3220
Buildings ..... 1680	Future (deferred) income taxes ..... 3240
Accumulated amortization of buildings ..... 1681 ( )	Due to shareholder(s)/director(s) ..... 3260
Machinery and equipment ..... 1740	Due to related parties ..... 3300
Accumulated amortization of machinery and equipment ..... 1741 ( )	Other long-term liabilities ..... 3320
Furniture and fixtures ..... 1787	<b>Total long-term liabilities</b> ..... 3450
Accumulated amortization of furniture and fixtures ..... 1788 ( )	Amounts held in trust ..... 3470
Other tangible capital assets ..... 1900	<b>* Total liabilities</b> (add lines 3139, 3450, and 3470) ..... 3499
Accumulated amortization of other tangible capital assets ..... 1901 ( )	<b>Shareholder equity</b>
<b>Total tangible capital assets</b> ..... 2008	Common shares ..... 3500
<b>Total accumulated amortization of tangible capital assets</b> ..... 2009 ( )	Preferred shares ..... 3520
Intangible assets ..... 2010	Contributed and other surplus ..... 3540
Accumulated amortization of intangible assets ..... 2011 ( )	Retained earnings (deficit) ..... 3600
<b>Total intangible capital assets</b> ..... 2178	<b>* Total shareholder equity</b> ..... 3620
<b>Total accumulated amortization of intangible capital assets</b> ..... 2179 ( )	<b>Total liabilities and shareholder equity</b> (add lines 3499 and 3620) ..... 3640
<b>Long-term</b>	<b>Statement of Retained earnings (deficit)</b>
Due from shareholder(s)/director(s) ..... 2180	Retained earnings (deficit) – start ..... 3660
Investment in joint venture(s)/partnership(s) ..... 2200	Net income/loss ..... 3680
Due from/investment in related parties ..... 2240	Dividends declared ..... 3700 ( )
Long-term investments ..... 2300	Other items affecting retained earnings .. 3740
Long-term loans ..... 2360	Interfund transfer ..... 3745
Other long-term assets ..... 2420	<b>** Retained earnings (deficit) – End</b> ..... 3849
<b>Total long-term assets</b> ..... 2589	
Assets held in trust ..... 2590	
<b>* Total assets</b> (add lines 1599, 2008, 2009, 2178, 2179, 2589, and 2590) ..... 2599	

\* Required line items must be completed.  
\*\* Required if any of line items 3660 to 3745 are completed.

## Non-farming income statement information

## Revenue

Trade sales of goods and services	8000	_____
Investment revenue	8090	_____
Dividend income	8095	_____
Commission revenue	8120	_____
Rental revenue	8140	_____
Fishing revenue	8160	_____
Realized gains/losses on disposal of assets	8210	_____
NPO amounts received	8220	_____
Membership fees	8221	_____
Assessments	8222	_____
Gifts	8223	_____
Gross sales and revenues from organizational activities	8224	_____
Other revenue	8230	_____
Income/loss of subsidiaries/affiliates	8232	_____
Income/loss of joint ventures	8234	_____
Income/loss of partnerships	8235	_____
Royalty income other than resource	8237	_____
Subsidies and grants	8242	_____
* <b>Total revenue</b> (add lines 8000 to 8242)	8299	=====

\* Required line items must be completed.

## Cost of sales

Opening inventory	8300	_____
Purchases/cost of materials	8320	_____
Direct wages	8340	_____
Benefits on direct wages	8350	_____
Trades and sub-contracts	8360	_____
Production costs other than resource	8370	_____
Other direct costs	8450	_____
Closing inventory	8500	(_____)
<b>Cost of sales</b> (add lines 8300 to 8500)	8518	=====
<b>Gross profit/loss</b> (line 8000 minus line 8518)	8519	=====

## Operating expenses

Advertising and promotion	8520	_____
Amortization of intangible assets	8570	_____
Goodwill impairment loss	8571	_____
Bad debt expense	8590	_____
Employee benefits	8620	_____
Amortization of tangible assets	8670	_____
Interest and bank charges	8710	_____
Business taxes, licences, and memberships	8760	_____
Office expenses	8810	_____
Professional fees	8860	_____
Rental	8910	_____
Repairs and maintenance	8960	_____
Salaries and wages	9060	_____
Sub-contracts	9110	_____
Computer-related expenses	9150	_____
Property taxes	9180	_____
Other expenses	9270	_____
Interfund transfer	9286	_____
<b>Total operating expenses</b>	9367	=====

## \* Total expenses

(add lines 8518 and 9367) 9368

## Net non-farming income

(line 8299 minus line 9368) 9369

\* Required line items must be completed.

**If you are not completing the farming income statement information, go to the bottom section on page 3 called "Net income/loss after taxes and extraordinary items."**

**Farming income statement information**

**Farming revenue**

Grains and oilseeds .....	9370	_____
Other crop revenues .....	9420	_____
Livestock and animal products revenue .....	9470	_____
Other commodities .....	9520	_____
Program payment revenues .....	9540	_____
Rebates .....	9570	_____
Other farm revenues/losses .....	9600	_____
Gains/losses on disposal of assets .....	9609	_____
Farming partnership income/loss .....	9615	_____
Farming joint venture income/loss .....	9616	_____
Non-farming income .....	9650	_____
<b>* Total farm revenue (add lines 9370 to 9650) ...</b>	<b>9659</b>	<b>=====</b>

\* Required line item must be completed.

**Farming expenses**

Crop expenses .....	9660	_____
Livestock expenses .....	9710	_____
Machinery expenses .....	9760	_____
General farm expenses .....	9790	_____
Amortization of tangible assets .....	9791	_____
Advertising, marketing costs, and promotion .....	9792	_____
Benefits related to employee salaries .....	9794	_____
Building repairs and maintenance .....	9795	_____
Custom or contract work .....	9798	_____
Electricity .....	9799	_____
Freight and trucking .....	9801	_____
Other insurance premiums .....	9804	_____
Interest and bank charges .....	9805	_____
Memberships/subscription fees .....	9807	_____
Office expenses .....	9808	_____
Professional fees .....	9809	_____
Property taxes .....	9810	_____
Rent – Land and buildings .....	9811	_____
Rent – Machinery .....	9812	_____
Salaries and wages .....	9814	_____
Supplies .....	9818	_____
Motor vehicle expenses .....	9819	_____
Small tools .....	9820	_____
Telephone .....	9824	_____
Amortization of intangible assets .....	9832	_____
Travel expenses .....	9834	_____
Capital / business taxes .....	9835	_____
Non-farming expenses .....	9850	_____
Net inventory adjustment .....	9870	_____

**\* Total farm expenses (add lines 9660 to 9870) . . . . . 9898**

\* Required line item must be completed.

<b>Total farm revenue</b> (line 9659) .....	_____
<b>Minus: Total farm expenses</b> (line 9898) .....	_____
<b>Net farm income</b> .....	<b>9899</b>

**Net income/loss after taxes and extraordinary items**

<b>Net Income/loss before taxes and extraordinary items (add lines 9369 and 9899) .....</b>	<b>9970</b>	_____	<b>A</b>
Extraordinary item(s) .....	9975	_____	
Current income taxes .....	9990	_____	
Future (deferred) income tax provision .....	9995	_____	
Subtotal (add lines 9975 to 9995) .....		_____	<b>B</b>
<b>* Net income/loss after taxes and extraordinary items (line A minus line B) .....</b>	<b>9999</b>	_____	

\* Required line item must be completed.

## Notes Checklist – Short

Form identifier 141

Code 1001

**Part 1 – Information on the accountant who prepared or reported on the financial statements**Does the accountant have a professional designation? ..... **095** 1 Yes  2 No Is the accountant connected\* with the corporation? ..... **097** 1 Yes  2 No 

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note**

If the accountant does not have a professional designation or is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

**Part 2 – Type of involvement with the financial statements**

Choose the option that represents the highest level of involvement of the accountant:

**196**

Completed an auditor's report ..... 1

Completed a review engagement report ..... 2

Conducted a compilation engagement ..... 3

**Part 3 – Reservations**If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:Has the accountant expressed a reservation? ..... **099** 1 Yes  2 No **Part 4 – Other information**

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options:

Prepared the tax return (financial statements prepared by client) ..... **110** 1 Prepared the tax return and the financial information contained therein (financial statements have not been prepared) ..... 2 Were notes to the financial statements prepared? ..... **101** 1 Yes  2 No If **yes**, complete lines 102 to 107 below:Are any values presented at other than cost? ..... **102** 1 Yes  2 No Has there been a change in accounting policies since the last return? ..... **103** 1 Yes  2 No Are subsequent events mentioned in the notes? ..... **104** 1 Yes  2 No Is re-evaluation of asset information mentioned in the notes? ..... **105** 1 Yes  2 No Is contingent liability information mentioned in the notes? ..... **106** 1 Yes  2 No Is information regarding commitments mentioned in the notes? ..... **107** 1 Yes  2 No Does the corporation have investments in joint venture(s) or partnership(s)? ..... **108** 1 Yes  2 No