



GENERAL INDEX OF FINANCIAL INFORMATION – SHORT

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td style="border-bottom: 1px solid black; width: 10px;"></td> <td style="border-bottom: 1px solid black; width: 10px;"></td> <td style="border-bottom: 1px solid black; width: 10px;"></td> <td style="border-bottom: 1px solid black; width: 10px;"></td> </tr> </table>	Tax year-end	Year	Month	Day				
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**Balance Sheet Information**

Assets	Liabilities
<b>Current</b>	
Cash and deposits . . . . .	Bank overdraft . . . . .
Accounts receivable . . . . .	Amounts payable and accrued liabilities . . . . .
Allowance for doubtful accounts . . . . .	Amounts payable to members of NPOs . . . . .
Amounts receivable from members of NPOs . . . . .	Taxes payable . . . . .
Inventories . . . . .	Short-term debt . . . . .
Short-term investments . . . . .	Credit card loans . . . . .
Loans and notes receivable . . . . .	Due to shareholder(s)/director(s) . . . . .
Due from shareholder(s)/director(s) . . . . .	Due to related parties . . . . .
Due from/investment in related parties . . . . .	Current portion of long term liability . . . . .
Other current assets . . . . .	Other current liabilities . . . . .
<b>Total current assets</b> . . . . .	<b>Total current liabilities</b> . . . . .
<b>Capital</b>	<b>Long-term</b>
Land . . . . .	Long-term debt . . . . .
Depletable assets . . . . .	Deferred income . . . . .
Accumulated amortization of depletable assets . . . . .	Future (deferred) income taxes . . . . .
Buildings . . . . .	Due to shareholder(s)/director(s) . . . . .
Accumulated amortization of buildings . . . . .	Due to related parties . . . . .
Machinery and equipment . . . . .	Other long-term liabilities . . . . .
Accumulated amortization of machinery and equipment . . . . .	<b>Total long-term liabilities</b> . . . . .
Furniture and fixtures . . . . .	Amounts held in trust . . . . .
Accumulated amortization of furniture and fixtures . . . . .	<b>*Total liabilities</b> . . . . .
Other tangible capital assets . . . . .	(add lines 3139, 3450, and 3470)
Accumulated amortization of other tangible capital assets . . . . .	<b>Shareholder equity</b>
<b>Total tangible capital assets</b> . . . . .	Common shares . . . . .
<b>Total accumulated amortization of tangible capital assets</b> . . . . .	Preferred shares . . . . .
Intangible assets . . . . .	Contributed and other surplus . . . . .
Accumulated amortization of intangible assets . . . . .	Retained earnings (deficit) . . . . .
<b>Total intangible capital assets</b> . . . . .	<b>*Total shareholder equity</b> . . . . .
<b>Total accumulated amortization of intangible capital assets</b> . . . . .	<b>Total liabilities and shareholder equity</b> . . . . .
<b>Long-term</b>	(add lines 3499 and 3620)
Due from shareholder(s)/director(s) . . . . .	<b>Statement of Retained earnings (deficit)</b>
Investment in joint venture(s)/partnership(s) . . . . .	Retained earnings (deficit) – start . . . . .
Due from/investment in related parties . . . . .	Net income/loss . . . . .
Long-term investments . . . . .	Dividends declared . . . . .
Long-term loans . . . . .	Other items affecting retained earnings . . . . .
Other long-term assets . . . . .	Interfund transfer . . . . .
<b>Total long-term assets</b> . . . . .	<b>** Retained earnings (deficit) – end</b> . . . . .
Assets held in trust . . . . .	
<b>*Total assets</b> . . . . .	
(add lines 1599, 2008, 2009, 2178, 2179, 2589, and 2590)	

\* 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 (add lines 8000 to 8242)</b>	<b>8299</b>	<b>=====</b>

\* 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 (add lines 8300 to 8500)</b>	<b>8518</b>	<b>=====</b>

**Gross profit/loss** (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>	<b>9367</b>	<b>=====</b>

**\*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	_____
<b>*Total farm expenses (add lines 9660 to 9870) . . . . .</b>	<b>9898</b>	<b>=====</b>

\* Required line item must be completed.

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

\* Required line item must be completed.

Notes checklist

**Part 1 – Information on the accountant preparing or reporting 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:

- 198**
- 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.

- 110**
- Prepared the tax return (financial statements prepared by client) . . . . . 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

If **yes**, complete line 109 below:

- Are you filing financial statements of the joint venture(s) or partnership(s)? . . . . . **109** 1 Yes  2 No