SCHEDULE 101 Code 0801 Protected B when completed

Opening Balance Sheet Information (1998 and later tax years)

Corporation's name	Business number	Year	ax year-end Month	Day
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- Use this schedule to report the corporation's opening balance sheet information.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and T4012, T2 Corporation Income Tax Guide.
- If you need more space, attach additional schedules.

Assets		
Α	В	
Field code	Amount	

	Liabilities	
Α	В	
Field code	Amount	

Shareholder equity		
Α	В	
Field code	Amount	

Retained earnings		
Α	В	
Field code	Amount	

^{*} This field code must be reported.

Commonly used fields codes -

The following list contains some commonly used GIFI balance sheet field codes. You are not limited to using just these codes. For a complete listing of the GIFI codes, please refer to Appendix A of Guide RC4088. You must complete the bolded field codes.

Account description Field code

Account description

Field code

Current assets

Cash and deposits	1000
Cash	1001
Accounts receivable	1060
Trade accounts receivable	1062
Taxes receivable	1066
Inventories	1120
Short-term investments	1180
Canadian term deposits	1181
Prepaid expenses	1484
Total current assets	1599

Capital assets

Land	1600
Buildings	1680
Accumulated amortization of buildings	1681
Motor vehicles	1742
Accumulated amortization of motor vehicles	1743
Computer equipment/software	1774
Accumulated amortization of computer equipment/software	1775
Furniture and fixtures	1787
Accumulated amortization of furniture and fixtures	1788
Leasehold improvements	1918
Accumulated amortization of leasehold improvements	1919
Total tangible capital assets	2008
Total accumulated amortization of tangible capital assets	2009
Goodwill	2012
Accumulated amortization of goodwill	2013
Incorporation costs	2018
Accumulated amortization of incorporation costs	2019

Long-term assets

Due from/investment in related parties	2240
Long-term investments	2300
Long-term loans	2360
Total long-term assets	2589
Total assets	2599

Current liabilities

Bank overdraft	2600
Trade payables	2621
Wages payable	2624
Bonuses payable	2626
Taxes payable	2680
Due to shareholder(s)/director(s)	2780
Current portion of long term liability	2920
Total current liabilities	3139

Long-term liabilities

Long-term debt	3140
Future (deferred) income taxes	3240
Due to shareholder(s)/director(s)	3260
Due to related parties	3300
Total long-term liabilities	3450
Total liabilities	3499

Shareholder equity

Common shares	3500
Preferred shares	3520
Contributed surplus	3541
Retained earnings/deficit	3600
Total shareholder equity	3620
Total liabilities and shareholder equity	3640

Retained earnings

Retained earnings/deficit – start	3660
Net income/loss	3680
Dividends declared	3700
Retained earnings/deficit – end	3849