

This return is to be filed by all insurance corporations within 6 months of the taxation year end.

Identification

Ontario Corporations Tax Account No. (MOF)

This Return covers the Taxation Year

Start End (year month day)

Date of Incorporation or Amalgamation

(year month day)

Has the corporation's Canada Revenue Agency T2 Return been filed?

Yes No

Canada Revenue Agency Business No.

If applicable, enter

RC

Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)

If incorrect or missing, enter

Ontario Employer Health Tax Account No. (Use Head Office no.)

If applicable, enter

Jurisdiction Incorporated

If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased

Commenced Ceased (year month day)

Not Applicable

Type of Insurance (Canadian Life, Foreign, General, Canadian Fraternal, etc.)

Was the corporation inactive throughout the taxation year?

Yes No

Preferred Language / Langue de preference

English/French (anglais/français)

Ministry Use



Corporation's Legal Name (including punctuation)

Mailing Address

Has the mailing address changed since last filed CT8 return?

Yes

Date of Change

year month day

Registered Head Office Address

Location of Books and Records

Name of person to contact regarding the CT8 Return

Telephone No.

Fax No.

Please check applicable box(es) and complete required information.

Type of corporation

- 1 Canadian-controlled Private (CCPC) all year
2 Other Private
3 Public
5 Other (specify)

Share Capital with full voting rights owned by Canadian Residents (nearest percent)

Yes No

Are you requesting a refund due to:

- the Carry-back of a Loss?
an Overpayment?
a Specified Refundable Tax Credit?
Are you a member of a Partnership or Joint Venture?
Are you an association registered under the Prepaid Hospital and Medical Services Act?
Are you a reciprocal or inter-insurance exchange within the meaning of the Insurance Act?
Are you an insurance broker remitting premium tax with respect to insurance contracts placed with unlicensed insurers?

This is the first year filing after incorporation or an amalgamation

Amended Return

Taxation year end change - Canada Revenue Agency approval required

Final taxation year up to dissolution

Final taxation year before amalgamation

The corporation has a floating fiscal year end

There has been a transfer or receipt of asset(s) involving a corporation having a Canadian permanent establishment outside Ontario

There was an acquisition of control to which subsection 249(4) of the federal Income Tax Act (ITA) applies

If checked, date control was acquired

year month day

The corporation was involved in a transaction where all or substantially all (90% or more) of the assets of a non-arm's length corporation were received

First year filing of a parent corporation after winding-up a subsidiary corporation(s)

DOLLARS ONLY

Net Income (loss) for Ontario purposes (includes income exempt under fed.s.149(1)(4))	- - - - -	± From	690	
Subtract: Charitable donations	- - - - -		1	
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (Attach Schedule 2)	- - - - -		2	
Subtract: Taxable dividends deductible, per federal T2 Schedule 3	- - - - -		3	
Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B.3002R)	- - - - -		4	
Subtract: Federal Part VI.1 tax	• X 3 - - - - -		5	
Subtract: Prior years' losses applied – Non-capital losses	- - - - -	From	704	
Net capital losses	From 715 (page 11) • X rate			
Limited partnership losses	- - - - -	From	714	
Subtract: Exempt income relating to the insurance of farmers and fishermen in accordance with fed.s.149(1)(t) (if applicable)	- - - - -		754	
Subtract: Exempt income relating to the insurance of farmers and fishermen in accordance with fed.s.149(1)(t) (if applicable)	- - - - -		7	
Taxable Income (Non-capital loss)	- - - - -	=	10	
Addition to taxable income for unused foreign tax deduction for federal purposes	- - - - -	+	11	
Adjusted Taxable Income	10 + 11 (if 10 is negative, enter 11)	=	20	

Number of Days in Taxation Year

Taxable Income				
From 10 (or 20 if applicable)	• X 30 Ontario Allocation	Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days	
		33	73	= + 29
From 10 (or 20 if applicable)	• X 30 Ontario Allocation	Days after Dec. 31, 2003	Total Days	
		34	73	= + 32
Income Tax Payable (before deduction of tax credits)	29 + 32			= 40

Incentive Deduction for Small Business Corporations (IDSBC) (s.41)

If this section is not completed, the IDSBC will be denied.

Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year? Yes No

* Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))	- - - - -	50	
Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+ 51		
Add: Losses of other years deducted for federal purposes (fed.s.111)	+ 52		
Subtract: Losses of other years deducted for Ontario purposes (s.34)	- 53		
	=		54
Federal Business limit (line 410 of the T2 Return) for the year before the application of fed.s.125(5.1)	- - - - -	55	

Ontario Business Limit Calculation

320,000 X	Days after Dec. 31, 2002 and before Jan. 1, 2004	31	÷ **365	= + 46	
400,000 X	Days after Dec. 31, 2003	34	÷ **365	= + 47	
Business Limit for Ontario purposes	46 + 47	= 44			
	Percentage of Federal Business limit (from T2 Schedule 23) Enter 100% if not associated	48	%	= 45	
Income eligible for the IDSBC	From 30	***Ontario Allocation	% X 56	= 60	
				Least of 50, 54 or 45	

Note:

- * Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide)
- ** Adjust accordingly for a floating taxation year and use 366 for a leap year.
- *** Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).

continued on Page 3

DOLLARS ONLY

Income Tax continued from Page 2

Number of Days in Taxation Year

Calculation of IDSBC Rate: 7.0% X [31] / [73] = [89]
8.5% X [34] / [73] = [90]
IDSBC Rate for Taxation Year [89] + [90] = [78]
Claim From [60] X From [78] % = [70]

Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income (or if associated, the associated group's taxable income) is greater than the amount in [114] below.

Surtax on Canadian-controlled private corporations (s.41.1)

Applies if you have claimed the Incentive Deduction for Small Business Corporations.

Associated Corporation - The taxable income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

* Taxable Income of the corporation From [10] (or [20] if applicable) + [80]
Add: Exempt income From [07]
Taxable income including exempt income [80] + [07] = [90]

If you are a member of an associated group (✓) [81] (Yes)

Table with 4 columns: Name of associated corporation, Ontario Corporations Tax Account No. (MOF), Taxation Year End, * Taxable Income. Includes aggregate taxable income calculation: [90] + [82] + [83] + [84] = [85]

Number of Days in Taxation Year

Subtract 320,000 X [31] / [73] = [115]
400,000 X [34] / [73] = [116]
[115] + [116] = [114]
(If negative, enter nil) = [86]

Number of Days in Taxation Year

Calculation of Specified Rate for Surtax: 4.667% X [38] / [73] = [97]
From [86] X From [97] % = [87]
From [87] X From [60] / [114] = [88]
Surtax Lesser of [70] or [88] = [100]

Note: * Short Taxation Years - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

DOLLARS ONLY

Special Additional Tax (refer to s.74.1)

Applies to life insurance corporations for taxation years ending after April 30, 1992. **Note:** *The Special Additional Tax is based, in part, on federal definitions.*

Resident Life Insurance Corporations

Capital

Capital for the taxation year for corporations s.74.1(4)	- - - - -	+ 240	_____
Capital for the taxation year for foreign insurance subsidiaries s.74.1(6)	- - - - -	+ 241	_____
Total Capital	- - - - -	= 250	_____

Reserve Liabilities

Total Reserve Liabilities as at the taxation year end for corporation	- - - - -	+ 260	_____
Total Reserve Liabilities as at the taxation year end for foreign insurance subsidiaries s.74.1(7)	- - - - -	+ 261	_____
Total Consolidated Reserve Liabilities as at Year End	- - - - -	= 270	_____

Canadian Paid-up Capital

From 250 _____ X Canadian Reserve Liabilities (fed.reg.s.2405(3)) 280 _____ ÷ From 270 _____ = + 281 _____

The amount, if any, that is described in s.74.1(2)(b) as part of its "taxable capital employed in Canada" for the taxation year	- - - - -	+ 282	_____
Canadian Paid-up Capital	- - - - -	= 290	_____

Taxable Paid-Up Capital

Canadian Paid-up Capital	- - - - -	+ From 290	_____
Subtract: Capital Allowance s.74.1(8)(Attach the federal prescribed form, if related to another life insurance corporation that carries on business in Canada)	- - - - -	- 291	_____
Taxable Paid-up Capital (If negative, enter NIL)	- - - - -	= 295	_____

Non-Residential Life Insurance Corporations

Canadian Paid-up Capital	- - - - -	+ 300	_____
Capital Allowance s.74.1(8) (if related to another life insurance corporation that carries on business in Canada)	- - - - -	- 301	_____
Taxable Paid-up Capital (If negative, enter NIL)	- - - - -	= 305	_____

Calculation: Special Additional Tax

From 295 or 305 _____ X From 30 _____ *Ontario Allocation % X 1.25% = 310 _____

From 310 _____ X $\frac{\text{No. of Days in Taxation Year After April 30, 1992}}{365}$ 311 _____ ÷ 365 = + 312 _____

Deduct: Income Tax Payable 190 (Page 4) _____ - 351 (Page 6) _____ = _____
Corporate Minimum Tax Payable From Summary, Page 12 _____ + _____ = _____
Subtotal of Special Additional Tax (if negative, enter NIL) 312 - 313 _____ = 314 _____

Deduct: Specified Credits Applied to reduce Special Additional Tax _____ - 315 _____
--

Special Additional Tax 314 - 315 _____ = 318 _____

Transfer to Summary, Page 12

Note: * Allocation for Special Additional Tax purposes may differ from 30 if taxable income is allocated to foreign jurisdictions.

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Premium Tax

If claiming an exemption from Premium Tax, indicate reason and applicable section of the Act. (Refer to Guide)

Taxable Insurance Premiums (excluding Uninsured Benefits Arrangements)

1. Life, Accident and Sickness Premiums	Life	Accident & Sickness
Add: Direct written premiums in Ontario as reported in the Annual Statement filed with the federal Superintendent of Financial Institutions or the Ontario Superintendent of Insurance	360	380
Other premiums not reported in the Annual Statement:		
Direct Written Premiums in respect of persons resident in Ontario, paid to offices outside Canada	361	381
Staff Life, Staff Accident and Sickness on residents in Ontario	362	382
Self-administered group plan on residents in Ontario	363	383
Other direct Written Premiums in Ontario	364	384
Subtotal	365	385
Subtract: Dividends with respect to Direct Writings in Ontario	366	386
Subtotal	367	387
+ or - Sundry adjustments (specify) (Registered Insurance Brokers only. Refer to Guide)	368	388
+ Gross Premiums for Insurance placed with unlicensed insurers (Refer to Guide)		390
Total (if negative, enter NIL)	370	400

= 410 **Total Taxable Premiums** to which 2% tax rate applies

2. Property and Other Premiums	Property	Other except premiums included in 410
Add: Direct written premiums in Ontario as reported in the Annual Statement filed with the federal Superintendent of Financial Institutions or the Ontario Superintendent of Insurance	430	470
Other premiums not reported in the Annual Statement:		
Direct Written Premiums in respect of persons resident in Ontario, paid to offices outside Canada	431	471
Other direct Written Premiums in Ontario	432	472
Subtotal	433	473
Subtract: Dividends with respect to Direct Writings in Ontario	434	474
Subtotal	435	475
+ or - Sundry adjustments (specify) (Registered Insurance Brokers only)	436	476
+ Gross Premiums for Insurance placed with unlicensed insurers	440	480
+ Reciprocal or Inter-Insurance Exchange only: Enter taxable net premiums in 445 and/or 485 (Refer to Guide)	445	485
Total (if negative, enter NIL)	450	490

= 500 **Total Taxable Premiums** to which 3% tax rate applies

Calculation: Premium Tax

Life, Accident and Sickness Premiums	- - - - -	From 410	• X 2%	- - - - -	+ 511
Property Premiums	- - - - -	From 450	• X 0.5%	- - - - -	+ 512
Property and Other Premiums	- - - - -	From 500	• X 3%	- - - - -	+ 513
Uninsured Benefits Arrangements (Refer to Guide)	-	510	• X 2%	- - - - -	+ 514

Subtotal of Premium Tax	511 + 512 + 513 + 514	- - - - -	= 520
Deduct: Specified Credits Applied to reduce Premium Tax	- - - - -	- - - - -	- 521
Premium Tax	520 - 521	- - - - -	= 522

DOLLARS ONLY

Gross Revenue (Include Premium and Investment Income) - - - - - 530

Allocation

To be completed by a corporation claiming a tax abatement in respect of the portion of its taxable income or taxable paid-up capital deemed to have been earned or used, respectively, in jurisdictions outside Ontario where it maintained permanent establishments. An Insurance corporation has a permanent establishment in a jurisdiction in which it is registered or licensed to do business. **Note:** All Insurance corporations are deemed to have a permanent establishment in the Yukon, Northwest Territories, and Nunavut.

Life

Enter Net Premiums (if incorporated in Canada include Marine Insurance Premiums) of jurisdictions within Canada only for those jurisdictions in which the corporation maintained permanent establishments, and which were included in income.

Other than Life

Enter Net Premiums (if incorporated in Canada include Marine Insurance Premiums) only for those jurisdictions in which the corporation maintained permanent establishments, and which were included in income.

Refer to the Regulations made under the *Corporations Tax Act* for details on Allocation.

Jurisdictions outside Canada

A corporation claiming a tax abatement with respect to jurisdictions outside Canada in which the corporation maintained permanent establishments and where a portion of its taxable income or taxable paid-up capital was deemed to be earned or used, respectively, complete below.

Indicate whether a permanent establishment was maintained in the jurisdictions listed		Net Premium A	Percentage B (A ÷ C)
Yes	No		
	Newfoundland	540	560
	Prince Edward Island	541	561
	Nova Scotia	542	562
	New Brunswick	543	563
	Quebec	544	564
	Manitoba	545	565
	Saskatchewan	546	566
	Alberta	547	567
	British Columbia	548	568
	Yukon	549	569
	Northwest Territories	550	570
	Nunavut	551	559
	Foreign Countries (provide details at right)	From 595	571
	Ontario	552	572
Total		555 C	575 100%

Country where permanent establishment was maintained	Net Premium
	580
	581
	582
	583
	584
	585
	586
	587
	588
	589
	590
	591
	592
Total Net Premiums	595

To 30

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 Schedule 1 - - - - - + 600 [] Transfer to Page 10

Add:

Table with 2 columns: Description and Amount. Rows include Federal capital cost allowance (601), Federal cumulative eligible capital deduction (602), Ontario taxable capital gain (603), Federal non allowable reserves (Balance beginning of year) (604), Federal allowable reserves (Balance end of year) (605), Ontario non allowable reserves (Balance end of year) (606), Ontario allowable reserves (Balance beginning of year) (607), Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (608), Federal resource allowance (Refer to Guide) (609), Federal depletion allowance (610), Federal foreign exploration and development expenses (611), Tax on investment income under Part XII.3, if applicable (612), Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide) (617), and Management fees, rents, royalties and similar payments to non-arms' length non-residents (617).

Number of Days in Taxation Year

Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days

612 [] X 5/12.5 X 33 [] ÷ 73 [] = + 633 []

Days after Dec. 31, 2003 Total Days

612 [] X 5/14.0 X 34 [] ÷ 73 [] = + 634 []

Total add-back amount for Management fees, etc. 633 + 634 = [] + 613 []

Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661 plus any negative amount in 473 from Ont. CT23 Schedule 161 - - - - - + 615 []

Any negative amount in 473 from Ont. CT23 Schedule 161 - - - - - + 616 []

Federal allowable business investment loss - - - - - + 620 []

Total of other items not allowed by Ontario but allowed federally (Attach schedule) - - - - - + 614 []

Total of Additions 601 to 612 + 617 + 613 + 615 + 616 + 620 + 614 - - - - - = [] + 640 [] Transfer to Page 10

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

DOLLARS ONLY

continued from Page 9

Net Income (loss) for federal income tax purposes, per federal T2 Schedule 1 - - - - - From +

Total of Additions - - - - - From =

Deduct:

Ontario capital cost allowance - - - - - +

Ontario cumulative eligible capital deduction - - - - - +

Federal taxable capital gain - - - - - +

Ontario non-allowable reserves. Balance beginning of year - - - - - +

Ontario allowable reserves. Balance end of year - - - - - +

Federal non-allowable reserves. Balance end of year - - - - - +

Federal allowable reserves. Balance beginning of year - - - - - +

Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.) +

Ontario depletion allowance - - - - - +

Ontario resource allowance (Refer to Guide) - - - - - +

Ontario current cost adjustment (Attach schedule) - - - - - +

Ontario New Technology Tax Incentive (ONTTI) Gross-up

(Applies only to those corporations whose Ontario allocation is less than 100 % in the current taxation year.)

Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year - - -

ONTTI Gross-up deduction calculation

Gross-up of CCA

From X =

From Ontario Allocation

Workplace Child Care Tax Incentive (WCCTI)

(Applies to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: X 30% X =

From Ontario allocation

Workplace Accessibility Tax Incentive (WATI)

(Applies to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: X 100% X =

From Ontario allocation

Number of Employees accommodated

Educational Technology Tax Incentive (ETTI)

(Applies to eligible expenditures incurred prior to January 1, 2005.)

Qualifying expenditures: X 15% X =

From Ontario allocation

CCA on assets used to generate electricity from natural gas, alternative or renewable resources - - - - - +

Ontario allowable business investment loss - - - - - +

Ontario Scientific Research Expenses claimed in year in from Ont. CT23 Schedule 161 +

Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003) - - - - - +

Total of other deductions allowed by Ontario (Attach schedule) - - - - - +

Subtotal of Deductions to + + + + + + + + + + =

Net income (loss) for Ontario Purposes + - - - - - - =

Transfer to Page 2

DOLLARS ONLY

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year	700 (2)	710 (2)	740	750
Add:				
Current year's losses (7)	701	711	741	751
Losses from predecessor corporations (3)	702	712		752
Subtotal	703	713	743	753
Subtract:				
Utilized during the year to reduce taxable income	704 (2)	715 (2)(4)	744 (4)	754 (4)
Expired during the year	705		745	
Carried back to prior years to reduce taxable income (5)	706 (2) to Page 12	716 (2) to Page 12	746	
Subtotal	707	717	747	757
Balance at End of Year	709 (8)	719	749	759

Analysis of Balance by Year of Origin

Year of Origin (oldest year first)	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only
800	817 (9)	850 (9)	
801	818 (9)	851 (9)	
802	819 (9)	852 (9)	
803	820	830	840
804	821	831	841
805	822	832	842
806	823	833	843
807	824	834	844
808	825	835	845
809	826	836	846
Total	829	839	849

Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- (7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

Request for Loss Carry-Back (s.80(16))

DOLLARS ONLY

Applies to corporations requesting a reassessment of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under **any Act administered by the Ministry of Finance**.

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
 - the first day of the taxation year after the loss year,
 - the day on which the corporation's return for the loss year is delivered to the Minister, or
 - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year-end in the spaces provided under Application of Losses below.

Application of Losses	Non-Capital Losses	Total Capital Losses						
Total amount of loss	910	920						
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income								
<table border="0"> <tr> <td style="text-align: right;">Predecessor Ontario Corporation's Tax Account No. (MOF) (if applicable)</td> <td style="text-align: center;">901</td> <td style="text-align: center;">Taxation Year Ending</td> <td style="text-align: center;">year</td> <td style="text-align: center;">month</td> <td style="text-align: center;">day</td> </tr> </table>	Predecessor Ontario Corporation's Tax Account No. (MOF) (if applicable)	901	Taxation Year Ending	year	month	day	911	921
Predecessor Ontario Corporation's Tax Account No. (MOF) (if applicable)	901	Taxation Year Ending	year	month	day			
i) 3 rd preceding	902	912						
ii) 2 nd preceding	903	913						
iii) 1 st preceding	From 706	From 716						
Total loss to be carried back								
Balance of loss available for carry-forward	919	929						

Summary

Income tax - - - - - + From 230 or 352 _____ •

Corporate Minimum Tax - - - - - + From 347 _____ •

Special Additional Tax - - - - - + From 318 _____ •

Premium Tax - - - - - + From 522 _____ •

Total Tax Payable - - - - - = 950 _____ •

Subtract: Payments - - - - - - 960 _____ •

Qualifying Environmental Trust Tax Credit (Refer to Guide) - 985 _____ •

Specified Tax Credits (Refer to Guide) - - - - - - 955 _____ •

Balance - - - - - = 970 _____ •

If payment due - - - - - Enclosed * 990 _____ •

If overpayment: Refund (Refer to Guide) - - - = 975 _____ •

Apply to

Y	Y	Y	Y	M	M	D	D
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 980 _____ •
(Includes credit interest)

Certification

I am an authorized signing officer of the corporation. I certify that this return, including all schedules and statements filed with or as part of this return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the *Corporations Tax Act*. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name (please print) _____

Title _____

Full Residence Address _____

Signature _____ Date _____

Note: Section 76 of the Corporations Tax Act provides penalties for making false or misleading statements or omissions.