Court File No. CV-17-11827-00CL

ONTARIO

SUPERIOR COURT OF JUSTICE

B E T W E E N:

DUCA FINANCIAL SERVICES CREDIT UNION LTD.

Applicant

- and -

2203284 ONTARIO INC.

Respondent

SUPPLEMENTARY MOTION RECORD

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SUPERIOR COURT OF JUSTICE

BETWEEN:

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Court File No. CV-17-11827-00CL

ONTARIO SUPERIOR COURT OF JUSTICE (Commercial List)

BETWEEN

DUCA FINANCIAL SERVICES CREDIT UNION LTD.

Applicant

-AND-

2203284 ONTARIO INC.

Respondent

SUPPLEMENTARY THIRD REPORT OF THE RECEIVER

May 10, 2019

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I. INTRODUCTION AND PURPOSE

1. This Supplementary Third Report is filed by msi Spergel Inc. ("Spergel") in its capacity as receiver (the "Receiver") appointed pursuant to an order of the Honourable Madam Justice Conway of the Superior Court of Justice, dated June 22, 2017, (the "Receivership Order"), of all of the assets, undertakings and properties of 2203284 Ontario Inc. (the "Debtor.").

This Supplementary Third Report is in addition to the Receiver's Third Report of April 17,
 2019. Its purpose is to provide the Court with updated information with respect to:

- i. The reserve requested by Tarion Warranty Corporation ("**Tarion**") in respect of amounts secured by the Tarion Bond;
- ii. The costs and expenses of the Guarantee Company of North America ("GCNA");
- iii. The corporate tax liability of the Debtor as a result of the taxable income generated by the sale of assets during the receivership proceedings; and,
- iv. The related implications to the Receiver's previous proposed distribution to creditors as a result of the Tarion reserve requested and the corporate tax liability.

3. This Supplementary Third Report should be read with the Receiver's Third Report of April 17, 2019. The disclaimer, limitations and qualifications set out in the Third Report apply to and are incorporated into the current document.

II. TARION RESERVE

4. The Tarion Bond was issued on September 22, 2014 in the amount of \$5,180,000 based on \$20,000 of coverage per unit for 259 potential units at an annual cost of \$38,850.

5. In accordance with the Second Further Fresh As Amended Deposit Claims Procedure Order issued by the Honourable Mr. Justice McEwen on November 29, 2018 (the "**Deposit Claims Procedure Order**"), "Tarion shall at all times be entitled to retain a sufficient portion of the Tarion Bond or a reserve (the "**Reserve**"), as determined by Tarion acting reasonably, to cover Tarion's

liabilities in respect of amounts secured by the Tarion Bond that have not been extinguished to the satisfaction of Tarion at the time of any reduction".

6. Pursuant to the deposit claims process, the Receiver returned deposits in the total amount of \$6,207,640.66 to 173 proven deposit claimants. According to the Debtor's records and the records of the Schneider Ruggerio LLP ("**SR Law**"), the solicitors who maintained the deposit trust funds prior to the receivership and for approximately one year subsequent to the Receivership Order, there were 185 units sold and the deposits paid with respect to the remaining 12 unit purchasers who did not file claims (the "**Unfiled Claimants**") was \$1,000 each, for a total amount of \$12,000. Pursuant to the Deposit Claims Procedure Order, the claims of the Unfiled Claimants and any other potential claimants are now barred.

7. The Receiver notes that all claims received during the deposit claims process agreed with the Debtor's records and the records of SR Law and that accordingly, there were no disputed claims. The Receiver believes that it is unlikely that there are any further Unfiled Claimants.

8. Given that the Receiver has paid the claims of 173 unit purchasers and that the Tarion Bond was issued with respect to coverage for 259 units, it is understood that the maximum remaining exposure to Tarion is 86 units which, in the Receiver's view, should result in a reduction of the Tarion Bond to something around the amount of \$1,720,000, in a worst case scenario. The premium should be reduced accordingly.

9. Tarion has advised the Receiver that Tarion usually holds a Reserve for a period ending approximately one year after the latest known *outside occupancy date* found in the Agreements of Purchase and Sale. The Receiver notes that the latest *outside occupancy date* found in the 185 agreements which it reviewed was February 28, 2022.

10. In lieu of continuing the Tarion Bond, Tarion has indicated that it is prepared to accept cash collateral of \$200,000 to be held by it until March 1, 2023 as the Reserve.

11. The Receiver recommends that Tarion be authorized to receive and hold the Reserve until March 1, 2023 (the "**Reserve Termination Date**") in order to avoid the annual premium charges

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and hold up the administration and discharge of the Receiver, if the Receiver is otherwise able to be discharged.

12. Furthermore, should the Receiver be discharged prior to Reserve Termination Date, the Receiver recommends that any remaining Reserve should be paid to the Debtor, or as the court otherwise directs, immediately following the Reserve Termination Date.

III. GUARANTEE COMPANY OF NORTH AMERICA

13. As explained in the Third Report, GCNA is a secured creditor in support of its guarantee of the Tarion Bond as well as its own expenses. GCNA is represented by Borden Ladner Gervais LLP ("**BLG**"). To date, expenses claimed pursuant to GCNA's security are as follows:

BLG	\$ 33,536
GCNA (Tara Wishart)	21,810
Tarion Bond Premiums	<u>103,600</u> (To June 30, 2019)
Total	<u>\$ 155,709</u>

14. The Receiver has received redacted versions of the accounts of BLG and a detailed accounting of the time spent by Tara Wishart of GCNA with respect to reviewing the deposit claims and has satisfied itself that the amounts incurred are fair and reasonable. The Receiver recommends payment of these expenses as well as reasonable final costs of GCNA and its legal counsel to be submitted in this matter, currently estimated at \$10,000.

III. CORPORATE TAX LIABILITY

15. The Debtor's fiscal year end is March 31st. Prior to the receivership proceedings the corporate tax returns had only been filed to March 31, 2016.

16. To date, the Debtor has provided the electronic accounting entries contained in the Debtor's QuickBooks accounting software. The Debtor has not yet provided the Receiver with the supporting documentation such as banking records and invoices for expenditures.

17. Based on the QuickBooks records to June 21, 2017, the previous corporate tax returns filed and the Receiver's receivership records, the Receiver completed and filed the corporate tax returns for the fiscal years ending March 31, 2017, March 31, 2018 and March 31, 2019. To date, the returns have not yet been assessed by Canada Revenue Agency ("**CRA**"). Copies of those returns are attached hereto as **Appendices "A", "B" and "C"**.

18. As a result of the tax filings, the balance calculated as owing to CRA is \$434,456, an amount that was not taken into consideration in the Third Report. Significant taxable income was derived during the receivership period as a result of the sale of the land under development.

19. There is a risk that the CRA may assess the amount of tax owing as different than what is set out in the income tax returns and, should there be an audit, documentation supporting the entries in the Debtor's accounting system will be required.

IV. PROPOSED CLAIMS PROCESS AND DISTRIBUTION

20. As indicated in the Third Report, there is a flow of funds from the Debtor to Santerra Asset Management and Development Inc. ("**Santerra**") that resulted in a balance due to the Debtor of \$3,457,025.19. Neither Santerra, nor Mr. and Mrs. Santaguida, have provided adequate information to the Receiver with respect to the reasons for these transactions or to address the repayment of the outstanding balance due to the Debtor.

21. If the amount shown in the Debtor's records as owing by Santerra were repaid, it would appear that there would be sufficient funds to pay all of the Debtor's creditors.

22. The transactions came to the attention of the receiver almost two years ago, after the court issued the Receivership Order on June 22, 2017, and the further order of July 21, 2017,

which required Mr. Santaguida and others to cooperate with the Receiver so that it could gain access to the Debtor's premises and records. Attached as **Appendix "D"** is a copy of the order of July 21, 2017. (The Receivership Order is attached as Appendix "A" to the Third Report.)

23. As set out in the Third Report, the Receiver wrote about the outstanding balance to Santerra on August 4, 2017. It subsequently wrote directly to Mrs. Santaguida on October 26, 2017, and then on April 23, 2018, as well as part of a broader correspondence with the Santaguidas' lawyer on January 31, February 6 and February 13, 2019. Attached as **Appendices "E", "F" and "G"** are the three most recent letters referred to in the foregoing. (The other relevant letters are attached as Appendix "M", "N" and "O" to the Third Report.)

24. The Receiver notes that while reviewing the previously filed corporate tax returns which it obtained from CRA, it discovered that the Debtor had reported that its shares are owned by Mrs. Santaguida. The relationship between Mr. and Mrs. Santaguida, the Debtor and Santerra is clearly non-arms length.

25. In the Third Report, the Receiver recommended an interim distribution to Mrs. Santaguida. It did so on the basis that there may be sufficient funds to pay the Debtor's creditors without attempting to pursue the collection of the amount which appears to be owed by Santerra and, possibly, Mrs. Santaguida.

26. At the date of the Third Report, the tax liability had not been taken into consideration and Tarion had not finalized its position. With the tax liability taken into consideration, there may not be sufficient funds to pay all of the Debtor's creditors and there may be an issue with respect to the transfers to Santerra.

27. The following summarizes the Receiver's current projection of funds available for distribution assuming that the Tarion Bond is discharged by June 30, 2019, that the Tarion Reserve of \$200,000 for a certain period is approved, and before consideration of any payments

on account of the First Santaguida Mortgage and the Second Santaguida Mortgage as defined in the Third Report:

Funds on Hand at April 8, 2019	\$ 2,322,039
Estimated Corporate Tax Liability	(435,000)
Estimated final costs of GCNA	(166,000)
Estimated reserve for Tarion Bond	(200,000)
Estimated potential Unsecured Creditors ¹	(540.000)
Estimated professional fees for completion	 (100,000)
	 (1,441,000)
Estimated funds available for further distribution	\$ 881,039

28. As a result of the reduction in funds available for distribution due to the corporate tax liability and the lack of supporting documentation with respect to the Debtor's financial records, the Receiver recommends that no distribution be made to Mrs. Santaguida until:

- I. the completion of the proposed claims process for unsecured creditors;
- II. receipt of the financial records previously requested from Mrs. Santaguida and the Debtor;
- III. the Receiver is able to review the requested financial records of the Debtor to substantiate the amounts recorded in the books and records of the Debtor that were used to file the corporate tax returns;
- IV. the Receiver receives satisfactory Notices of Assessment from CRA with respect to corporate tax filings for the 2017, 2018 and 2019 fiscal year ends; and
- V. there be a tolling of any limitation period in respect of any potential claim related to the amounts transferred to Santerra or that an action be commenced to protect against the expiry of any limitation period in order to permit the foregoing to be completed.

29. In all other respects, the Receiver seeks an order as set out in the Third Report, particularly paragraph 77 of it.

¹ This amount includes, in addition to what is set out in the Third Report, an estimate of \$75,000 for potential unsecured claim for Tarion set out at paragraph 60 of the Third Report as well as the potential claim of CORfinancial Corp. described at paragraph 62 of the same document.

This Report is respectfully submitted this 10th day of May, 2019

msi Spergel Inc., In its capacity as Court Appointed Receiver of 2203284 Ontario Inc., and not in its personal or corporate capacity Per:

Hoin

Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT

APPENDIX "A"

2203-TaxReturn-Fiscal2017.217 2019-05-02 16:35

Canada Revenue

Agency

Agence du revenu

du Canada

2017-03-31

Do not use this area

055

200

T2 Corporation Income Tax Return

This form serves as a federal, provincial, and 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 on this return are to the federal Income Tax Act and Income Tax Regulations. 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 canada.ca/taxes or Guide T4012, T2 Corporation – Income Tax Guide.

- Identification			
Business number (BN)	81124 2098 RC0001		
Corporation's name		To which tax year does this return apply?	
002 2203284 ONTARIO INC.		Tax year start	Tax year-end
		Year Month Day	Year Month Day
Address of head office Has this address changed since the last		060 2016-04-01 061	2017-03-31
time we were notified?	1 Yes 2 No X	Has there been an acquisition of control	
If yes , complete lines 011 to 018.		resulting in the application of	
011 505 Consumers Road		subsection 249(4) since the tax year	Yes 2 No X
012 Suite 200		- start on line 060? 063 1	
City	Province, territory, or state	If yes , provide the date	Year Month Day
015 Toronto 016		control was acquired	
Country (other than Canada)	Postal or ZIP code	Is the date on line 061 a deemed	
017 CA 018	M2J 4V8	tax year-end according to	Yes 2 No X
Mailing address (if different from head office addr		subsection 249(3.1)?	
Has this address changed since the last		Is the corporation a professional	
time we were notified?	1 Yes 2 No 🗙	corporation that is a member of	
If yes , complete lines 021 to 028.		a partnership? 067 1	Yes 2 No X
021 c/o msi Spergel inc.		Is this the first year of filing after:	
022 505 Consumers Road		Incorporation?	Yes 2 No X
023 Suite 200		Amalgamation?	Yes 2 No X
City	Province, territory, or state	If yes, complete lines 030 to 038 and attach Schedule 2	24.
025 Toronto 026	ON	Has there been a wind-up of a	
Country (other than Canada)	Postal or ZIP code	subsidiary under section 88 during the	
027 CA 028	M2J 4V8	current tax year?	Yes 2 No X
Location of books and records (if different from head of	office address)	If yes , complete and attach Schedule 24.	
Has this address changed since the		Is this the final tax year before amalgamation?	Yes 2 No X
last time we were notified?	1 Yes 2 No X	before amalgamation?	
If yes , complete lines 031 to 038.		Is this the final return up to	Yes 2 No X
031		dissolution?	
032		If an election was made under	
City	Province, territory, or state	section 261, state the functional currency used	
035 036		······	
Country (other than Canada)	Postal or ZIP code	Is the corporation a resident of Canada? 080 1	Yes X 2 No
037 038		If no , give the country of residence on line 081 and com	plete and attach
		Schedule 97.	
040 Type of corporation at the end of the tax	year (tick one)	081	
X 1 Canadian-controlled private corporation (CCPC)	Is the non-resident corporation	
2 Other private corporation		claiming an exemption under	Yes 2 No X
3 Public corporation		an income tax treaty?	
4 Corporation controlled by a public corpora	ation	If the corporation is exempt from tax under section	149,
5 Other corporation		tick one of the following boxes:	
(specify)		085 1 Exempt under paragraph 149(1)(e) or ((I)
If the type of corporation changed during		2 Exempt under paragraph 149(1)(j)	
the tax year, provide the effective	Year Month Day	3 Exempt under paragraph 149(1)(t)	
date of the change		4 Exempt under other paragraphs of sec	tion 149
	Do not us	e this area	
005			
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For financial institutions: Is the corporation a member of a related group of financial institutions with one or nore members subject to gross Part VI tax?		45
For financial institutions: Is the corporation a member of a related group of financial institutions with one or 250 39 more members subject to gross Part VI tax? 253 11131 s the corporation claiming a Canadian film or video production tax credit refund? 253 11131 s the corporation claiming a film or video production services tax credit refund? 254 11177		46
s the corporation claiming a Canadian film or video production tax credit refund? T1131 s the corporation claiming a film or video production services tax credit refund? T1177	For financial institutions: Is the corporation a member of a related group of financial institutions with one or	39
s the corporation claiming a film or video production services tax credit refund?		T1131
		T1177
	Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.) 255	92

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Attachments (continued)		Yes Sched	dule
Did the corporation have any foreign affiliates in the tax year?	271	T11	
Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN\$100,000?	259	T11	
Did the corporation transfer or loan property to a non-resident trust?	260	T11	41
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	T11	42
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	T11	45
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	T114	46
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	T11	74
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	55	5
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	T20	02
Has the corporation revoked any previous election made under subsection 89(11)?	267	T20	02
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	53	3
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	54	ŧ
What is the corporation's main	es es X	2 No 2 No	X
revenue-generating business activity?			
sold, constructed, or services provided, giving the approximate percentage of the total revenue that each 286	85 <u>1</u> 87 89		% % %
Did the corporation immigrate to Canada during the tax year? 291 1 Ye	es 🗌	2 No	Χ
Did the corporation emigrate from Canada during the tax year? 292 1 Ye	s	2 No	Χ
Do you want to be considered as a quarterly instalment remitter if you are eligible? 293 1 Ye	es 🗌	2 No	
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	Year N	<i>l</i> onth Day	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year? 295 1 Ye	es 📃	2 No	
┌ Taxable income			
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI 300 Deduct: Charitable donations from Schedule 2 Charitable donations from Schedule 2 311		-176,969	Α

Charitable donations from Schedule 2	
Cultural gifts from Schedule 2	
Ecological gifts from Schedule 2	
Gifts of medicine made before March 22, 2017, from Schedule 2	
from Schedule 3	
Part VI.1 tax deduction*	
Non-capital losses of previous tax years from Schedule 4	
Net capital losses of previous tax years from Schedule 4	
Restricted farm losses of previous tax years from Schedule 4	
Farm losses of previous tax years from Schedule 4	
Limited partnership losses of previous tax years from Schedule 4	
Taxable capital gains or taxable dividends allocated from a central credit union	
Prospector's and grubstaker's shares	
Subtotal	► B
Subtotal (amount A minus amount B) (if negative, enter	<u>"0")</u> C
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355 D
Taxable income (amount C plus amount D)	360
Income exempt under paragraph 149(1)(t)	370
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)	Z
Taxable income for the year from a personal services business	Z.1
* This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.	

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2017-03-31

Small business deduc	tion —									
Canadian-controlled private c		is (CCPCs) thi	roughout the tax y	ear						
Income from active business car							400			А
Taxable income from line 360 on minus 4 times the amount on federal law, is exempt from Part I Business limit (see notes 1 and 2	line 636** tax	on page 8, and	3.57143) of the a	mount on line 6 that, because (32* on page 8, of		405		500,000	_ B
, , , , , , , , , , , , , , , , , , ,	below)							8	500,000	_ U
Notes: 1. For CCPCs that are not asso weeks, prorate this amount b							1			
2. For associated CCPCs, use \$	•	•	-	•		410.				
Business limit reduction:										
	0,000 ×	415 ***		D =						E1
	0,000		11,250					•		'
Amount C			Adjus	ted aggregate nent income****						
<u>500,000</u>	x		5 × [-	50,000] =			_E2
Business limit reduction (amoun	ts E1 or E2	whichever is g	reater)****							_ E
Reduced business limit (amount		-					425		500,000	_ F
Business limit the CCPC assigns	s under sub	section 125(3.	2) (from line 515 be	low)						G
Amount F minus amount G							427	l	500,000	_ Н
Small business deduction										
Amount A, B, C, or H, whichever is the least		x	before Ja	ays in the tax ye nuary 1, 2018		<u>365</u> ×	17.5 % =			_ 1
				ays in the tax ye		365				
Amount A, B, C, or H, whichever is the least		X De	Number of days ecember 31, 2017, a			x	18 % =			2
				ays in the tax ye		365				
Amount A, B, C, or H, whichever is the least		x	Number of days Deceml	in the tax year per 31, 2018	after	x	19 % =			3
			Number of da	ays in the tax ye	ar	365				-
			Total of amou	ints 1. 2 and 3 (enter amount I at a	amount J or	page 8) 430	1		I
 Calculate the amount of for investment income (line 6) 			ne tax credit deducti	ble on line 632 v	without reference t					:
** Calculate the amount of fo	,		•			corporatio	n tax reductions	s under section	123.4.	
*** Large corporations										
 If the corporation is no (total taxable capital er 						e amount to	be entered on	line 415 is:		
 If the corporation is no entered on line 415 is: 	t associate (total taxab	d with any corpo le capital emplo	orations in the curre oyed in Canada for t	nt tax year, but he current yea	was associated in r minus \$10,000,			amount to be		
For corporations asso		,	,	•			6 11 1			
**** For tax years starting af 1) Amount E1, based on th proceeding calendar years	ne taxable o						•			

preceding calendar year; and, 2) Amount E2, based on the total adjusted aggregate investment income for the corporation and associated corporations in tax years ending in the preceding calendar year.

For more information, consult the Help (F1).

Specified corporate income and assignment under subsection 125(3.2) Applicable to tax years that begin after March 21, 2016 Except that, if the tax year of your corporation started before and ends on or after March 22, 2016 and in the tax year of a CCPC, you can make an assignment of business limit to that other CCPC if its tax year started after March 21, 2016. J. κ .11 Т Name of corporation receiving the Business number of Business limit assigned to Income paid under income and assigned amount the corporation clause 125(1)(a)(i)(B) to the corporation identified in corporation identified in column J⁴ receiving the assigned amount column J³ 490 500 505 1. Total 510 Total 515 Notes: 3. This amount is [as defined in subsection 125(7) specified corporate income (a)(i)] the total of all amounts each of which is income from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if (A) at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and (B) it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to (I) persons (other than the private corporation) with which the corporation deals at arm's length, or (II) partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest. 4. The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula A - B, where A is the amount of income referred to in column K in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 425. General tax reduction for Canadian-controlled private corporations – Canadian-controlled private corporations throughout the tax year Taxable income from page 3 (line 360 or amount Z, whichever applies) ΑВ Lesser of amounts 9B and 9H from Part 9 of Schedule 27C Amount 13K from Part 13 of Schedule 27 ___ D Personal services business income Amount used to calculate the credit union deduction (amount 2E from Schedule 17) E Amount from line 400, 405, 410, or 427 on page 4, whichever is the least _ G Aggregate investment income from line 440 on page 6* Subtotal (add amounts B to G) н Amount A **minus** amount H (if negative, enter "0") General tax reduction for Canadian-controlled private corporations – Amount I multiplied by 13 % _ J Enter amount J on line 638 on page 8. Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union. General tax reduction Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%. Taxable income from page 3 (line 360 or amount Z, whichever applies) Κ Lesser of amounts 9B and 9H from Part 9 of Schedule 27 1 Amount 13K from Part 13 of Schedule 27 434 _____N Personal services business income Amount used to calculate the credit union deduction (amount 2E from Schedule 17) 0 <u>.</u> Subtotal (add amounts L to O) ____► Р Amount K **minus** amount P (if negative, enter "0") Q General tax reduction – Amount Q multiplied by 13 % R Enter amount R on line 639 on page 8.

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Refundable portion of Part I tax	
Canadian-controlled private corporations throughout the tax year	
Aggregate investment income 440 x 30 2 ////////////////////////////////////	/ 3 % = A
Foreign non-business income tax credit from line 632 on page 8	B
Deduct: Foreign investment income from Schedule 7 x 8 %	=c
Subtotal (amount B minus amount C) (if negative, enter "0") Þ D
Amount A minus amount D (if negative, enter "0")	E
Taxable income from line 360 on page 3	. F
Deduct: Amount from line 400, 405, 410, or 427 on page 4, whichever is the least Output	
Foreign non- business income tax credit from line 632 on page 8 X 75 / 29 = H	4
Foreign business income tax credit from line 636 on page 8 X 4 = I	
Subtotal (total of amounts G, H and I)	J
Subtotal (amount F minus amount J) (if negative, enter "0") K × 30 2 / 3 % = L
Part I tax payable minus investment tax credit refund (line 700 minus line 780 from part I tax payable minus investment tax credit refund (line 700 minus line 780 from part I tax payable minus investment tax credit refund (line 700 minus line 780 from part I tax payable minus line 780 from part I tax payable minus investment tax credit refund (line 700 minus line 780 from part I tax payable minus line 780 from payable minus line	
Refundable portion of Part I tax - Amount E, L, or M, whichever is the least	
Refundable dividend tax on hand	
Eligible refundable dividend tax on hand account (ERDTOH)* (applicable to ta	avation years that start after 2018)
Eligible refundable dividend tax on hand at the end of the previous tax year	-
	b
	ounta minus amount b) 🕨 O1
Part IV tax payable attributable to eligible dividends received from unconnected corpo	
Part IV tax attributable to taxable dividends received from connected corporations we dividend refund from their ERDTOH account (amount N2 from Schedule 3)	
Net eligible refundable dividend tax on hand transferred from a predecessor corpora amalgamation, or from a wound-up subsidiary corporation	
Subtotal (a	dd amounts c, d and e)R1
Eligible refundable dividend tax on hand at the end of the tax year (amount O	1 plus amount R1)R2

Defundable dividend few on hand (continued)		••••
Refundable dividend tax on hand (continued) Refundable dividend tax on hand (for tax years that start after 2018, non-eligible refundable dividend tax on hand account (NERDTOH)*)		
Refundable dividend tax on hand at the end of the previous tax year		
Dividend refund for the previous tax year		
Subtotal (line 460 minus line 465)	►	02
Refundable portion of Part I tax from line 450 above	P	
Total Part IV tax payable from line 360 in Schedule 3	Q	
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation		
Subtotal (add amounts P, Q and line 480)	►	R3
Refundable dividend tax on hand at the end of the tax year (amount O2 plus amount R3)	<u> </u>	R4
(for tax years that start after 2018, non-eligible refundable dividend tax on hand at the end of the tax year)		
Refundable dividend tax on hand at the end of the tax year (amount R2 plus amount R4)		
□ Dividend refund		
Private and subject corporations at the time taxable dividends were paid in the tax year Refund attributable to eligible dividends paid in the taxation year* (applicable to taxation years that start after 201	8)	
Eligible Dividend paid in the tax year	S1	
Eligible refundable dividend tax on hand at the end of the tax year (amount R2)		
Dividend refund attributable to the ERDTOH (amount S1 or T1, whichever is less)	<u> </u> ► <u> </u>	U1
Dividend refund (for tax years that start after 2018, dividend refund attributable to non-eligible dividends paid in the tax year*)		
Taxable dividends paid in the tax year from line 460		
of Schedule 3	S2	
Refundable dividend tax on hand at the end of the tax year (amount R4)	T2	
Dividend refund (amount S2 or T2, whichever is less) (for tax years that start after 2018, dividend refund attributable to the NERDTOH)	►	U2
For tax years that start after 2018:		
Amount S2 minus amount T2 (if negative, enter "0")	S 3	
Eligible refundable dividend tax on hand minus dividend refund attributable to the ERDTOH (amount T1 minus amount U1)	T3	
Additional dividend refund attributable to the ERDTOH (amount S3 or T3, whichever is less)	►	U3
Dividend refund (amount U1 plus amount U2 plus amount U3)	· · · · · · · · · · · · · · · · · · ·	U
Enter amount U on line 784 on page 9.		
* For more information, consult the Help (F1).		

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- Part I tax -

Base amount Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by 38 %	550 A
Additional tax on personal services business income (section 123.5)	
Taxable income from a personal services business 555	560 B
Recapture of investment tax credit from Schedule 31	602 C
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income (if it was a CCPC throughout the tax year)	
Aggregate investment income from line 440 on page 6	D
Taxable income from line 360 on page 3	
Deduct: Amount from line 400, 405, 410, or 427 on page 4, whichever is the least F	
	G
Refundable tax on CCPC's investment income – 10 2 / 3 % of whichever is less: amount D or amount G	604 H
Subtotal (add amounts A, B, C, an	
Subtotal (add allounts A, D, C, all	un) 1
Deduct:	
Small business deduction from line 430 on page 4	J
Federal tax abatement	
Manufacturing and processing profits deduction from Schedule 27	
Investment corporation deduction	
Taxed capital gains 624	
Additional deduction – credit unions from Schedule 17	
Federal foreign non-business income tax credit from Schedule 21 632	
Federal foreign business income tax credit from Schedule 21 636	
General tax reduction for CCPCs from amount J on page 5	
General tax reduction from amount R on page 5	
Federal logging tax credit from Schedule 21	
Eligible Canadian bank deduction under section 125.21	
Federal qualifying environmental trust tax credit	
Investment tax credit from Schedule 31	
Subtotal	▶к
Part I tax navable - Amount I minus amount K	1
Part I tax payable – Amount I minus amount K	L
Enter amount L on line 700 on page 9.	

- Privacy statement

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collections activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at **canada.ca/cra-info-source**.

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Summary of tax and credits $-$			020
ederal tax			
Part I tax payable from amount L on page	8		700
Part II surtax payable from Schedule 46			708
Part III.1 tax payable from Schedule 55			740
Part IV tax payable from Schedule 3			740
Part IV.1 tax payable from Schedule 43			
Part VI tax payable from Schedule 38			
Part VI.1 tax payable from Schedule 43			
Part XIII.1 tax payable from Schedule 92			700
Part XIV tax payable from Schedule 20			
dd provincial or territorial tax:		Totalfec	ieraltax
	750 ON		
if more than one jurisdiction, enter "multip			760
Net provincial or territorial tax payable (exc	cept Quebec and Alberta)	Total tax payabl	
educt other credits:		l otal tax payabi	e 110
nvestment tax credit refund from Schedul	le 31	780	
Dividend refund from amount U on page 7			
10			
ederal capital gains refund from Schedul			_
ederal qualifying environmental trust tax			_
	dit refund (Form T1131)		
ilm or video production services tax credi	it refund (Form T1177)		
ax withheld at source	<u></u>	800	
Total payments on which tax has been w	vithheld 801		
		808	
Provincial and territorial capital gains refur	nd from Schedule 18	0.1.0	_
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre	nd from Schedule 18		_
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre	nd from Schedule 18	812 840	
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre ax instalments paid	nd from Schedule 18	812 840 al credits	
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid	nd from Schedule 18	812 840	►
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre ax instalments paid	nd from Schedule 18	812 	
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre ax instalments paid	nd from Schedule 18	Al credits 890 Balance (amount A minus am	u have a balance unpaid . —
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre ax instalments paid	adits from Schedule 18	812 840 al credits 890 Balance (amount A minus am If the result is positive, you If the result is negative, you Enter the amount on which	u have a balance unpaid . — nu have an overpayment . never line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus am If the result is positive, you If the result is negative, you Enter the amount on which Generally, we do not char	u have a balance unpaid . una terre a balance unpaid. una terre an overpayment. No have an overpayment. Never line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre fax instalments paid	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus am If the result is positive, you If the result is negative, you Enter the amount on which	u have a balance unpaid . — nu have an overpayment . never line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre fax instalments paid	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus am If the result is positive, you If the result is negative, you Enter the amount on which Generally, we do not char	u have a balance unpaid . — nu have an overpayment . never line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre fax instalments paid	Ad from Schedule 18	812 al credits 840 Balance (amount A minus amount A minus amount of the result is positive, you if the result is negative, you Enter the amount on which Generally, we do not charge of \$2 or less. Balance unpaid	u have a balance unpaid . — nu have an overpayment . never line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre fax instalments paid	Addits from Schedule 18	812 al credits 840 Balance (amount A minus amount A minus amount of the result is positive, you if the result is negative, you Enter the amount on which Generally, we do not charge of \$2 or less. Balance unpaid	u have a balance unpaid . bu have an overpayment . hever line applies. ge or refund a difference
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre fax instalments paid	Addite from Schedule 18	812 al credits 840 Balance (amount A minus amount A minus amount of the result is positive, you if the result is negative, you Enter the amount on which Generally, we do not charged for the second	w have a balance unpaid . bu have an overpayment . hever line applies. ge or refund a difference make your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre ax instalments paid	Addits from Schedule 18	812 al credits 840 Balance (amount A minus amount A minus amount is positive, you if the result is negative, you for the amount on which Generally, we do not charged of \$2 or less. Balance unpaid For information on how to	w have a balance unpaid . bu have an overpayment . hever line applies. ge or refund a difference make your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre ax instalments paid	Addits from Schedule 18	812 al credits 840 Balance (amount A minus amount A minus amount of the result is positive, you if the result is negative, you Enter the amount on which Generally, we do not charged for the second	u have a balance unpaid . bu have an overpayment . hever line applies. ge or refund a difference make your payment, go to Yes 2 No X
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre fax instalments paid	Addirectly into the corporation's bank a, or to change banking information you below: 910 917 918 Account number private corporation throughout the tax year, n of the date the balance of tax is due? er for a fee, provide their EFILE number	812 840 al credits 890 Balance (amount A minus amount of the result is positive, you if the result is negative, you for the amount on which Generally, we do not charge of \$2 or less. Balance unpaid For information on how to canada.ca/payments. 896 1 92	u have a balance unpaid . pu have an overpayment . hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20
Provincial and territorial capital gains refur Provincial and territorial refundable tax cree Fax instalments paid	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount of the result is positive, you if the result is negative, you for the amount on which Generally, we do not charge of \$2 or less. Balance unpaid For information on how to canada.ca/payments. 896 1 92	u have a balance unpaid . pu have an overpayment . hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Provincial and territorial refundable tax prepared Provincial and territorial refundable tax province tax province tax province tax province tax prepared by a tax prepared by a tax	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount of the result is positive, you if the result is negative, you Enter the amount on which Generally, we do not charged of \$2 or less. Balance unpaid For information on how to canada.ca/payments.	u have a balance unpaid . bu have an overpayment . hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20 nformation provided to it.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Provincial and territorial refundable tax cre Change information Provincial and territorial refundable tax cre Provincial and territorial refundable tax cre Province tax for the territor tax	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount of the result is positive, you if the result is negative, you Enter the amount on which Generally, we do not charged of \$2 or less. Balance unpaid For information on how to canada.ca/payments. 92 rgel inc. accepts no responsibility for deficiencies in the in get inc. 954 COURT-AF	u have a balance unpaid . pu have an overpayment . hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre fax instalments paid	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus am If the result is positive, you If the result is negative, you If the result is negative, you Enter the amount on which Generally, we do not char of \$2 or less. Balance unpaid For information on how to canada.ca/payments. 924 rgel inc. accepts no responsibility for deficiencies in the ir	A have a balance unpaid. bu have an overpayment. hever line applies. ge or refund a difference make your payment, go to Yes2 No X To formation provided to it. POINTED RECEIVER Position, office, or rank
rovincial and territorial capital gains refur rovincial and territorial refundable tax cre- ax instalments paid Overp Direct deposit request o have the corporation's refund deposited ccount at a financial institution in Canada lready gave us, complete the information Start Change information Start Change information the corporation is a Canadian-controlled oes it qualify for the one-month extension this return was prepared by a tax prepare Certification The attached return was prepared by a tax prepared The attached return was prepared by a tax prepared The attached return was prepared attached return was prepared attached return was prepared this return of the corporation of the corpora	Addits from Schedule 18	812 al credits 840 Balance (amount A minus am Balance (amount A minus am If the result is positive, you If the result is negative, you If the result is negative, you Enter the amount on which Generally, we do not charged of \$2 or less. Balance unpaid For information on how to canada.ca/payments.	A have a balance unpaid. Pu have an overpayment. hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20 formation provided to it. POINTED RECEIVER Position, office, or rank d statements, and that
rovincial and territorial capital gains refur rovincial and territorial refundable tax cre ax instalments paid	Addits from Schedule 18	812 al credits 840 Balance (amount A minus am Balance (amount A minus am If the result is positive, you If the result is negative, you If the result is negative, you Enter the amount on which Generally, we do not charged of \$2 or less. Balance unpaid For information on how to canada.ca/payments.	A have a balance unpaid. Pu have an overpayment. hever line applies. ge or refund a difference make your payment, go to Yes 2 No X O POINTED RECEIVER Position, office, or rank d statements, and that
rovincial and territorial capital gains refur rovincial and territorial refundable tax cre- ax instalments paid Overp Direct deposit request o have the corporation's refund deposited ccount at a financial institution in Canada lready gave us, complete the information Start Change information Start Change information the corporation is a Canadian-controlled oes it qualify for the one-month extension this return was prepared by a tax prepare Certification The attached return was prepared by a tax prepared The attached return was prepared by a tax prepared The attached return was prepared attached return was prepared attached return was prepared this return of the corporation of the corpora	Addits from Schedule 18	812 al credits 840 Balance (amount A minus am Balance (amount A minus am If the result is positive, you If the result is negative, you If the result is negative, you Enter the amount on which Generally, we do not charged of \$2 or less. Balance unpaid For information on how to canada.ca/payments.	A have a balance unpaid. bu have an overpayment. hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20 Aformation provided to it. POINTED RECEIVER Position, office, or rank d statements, and that ig income for this tax
rovincial and territorial capital gains refur rovincial and territorial refundable tax cre ax instalments paid	Addits from Schedule 18	812 al credits 840 Balance (amount A minus amount of the result is positive, you if the result is negative, you if the result is negative, you Enter the amount on which Generally, we do not charged of \$2 or less. Balance unpaid For information on how to canada.ca/payments.	A have a balance unpaid. Pu have an overpayment. hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20 formation provided to it. POINTED RECEIVER Position, office, or rank d statements, and that
rovincial and territorial capital gains refur rovincial and territorial refundable tax cre ax instalments paid	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount of the result is positive, you if the result is negative, you for the amount on which Generally, we do not charge of \$2 or less. Balance unpaid For information on how to canada.ca/payments. For information on how to canada.ca/payments. gsd rgel inc. accepts no responsibility for deficiencies in the ir so certify that the method of calculation nent attached to this return. 954 COURT-AF ncluding accompanying schedules amount of calculation nent attached to this return. 956 ne corporation	 a have a balance unpaid. bu have an overpayment. bu have an overpayment. bu have an overpayment. bu have an overpayment. ge or refund a difference
rovincial and territorial capital gains refur rovincial and territorial refundable tax cre- ax instalments paid	Addits from Schedule 18	812 al credits 840 Balance (amount A minus am Balance (amount A minus am If the result is positive, you If the result is negative, you Enter the amount on whick Generally, we do not charged of \$2 or less. Balance unpaid For information on how to canada.ca/payments.	 a have a balance unpaid. bu have an overpayment. bu have an overpayment. bu have an overpayment. bu have an overpayment. ge or refund a difference
Provincial and territorial capital gains refur Provincial and territorial refundable tax cree Tax instalments paid	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount of the result is positive, you if the result is negative, you for the amount on which Generally, we do not charge of \$2 or less. Balance unpaid For information on how to canada.ca/payments. For information on how to canada.ca/payments. gsd rgel inc. accepts no responsibility for deficiencies in the ir so certify that the method of calculation nent attached to this return. 954 COURT-AF ncluding accompanying schedules amount of calculation nent attached to this return. 956 ne corporation	A have a balance unpaid. bu have an overpayment. hever line applies. ge or refund a difference make your payment, go to Yes 2 No X 20 10 10 10 10 10 10 10 10 10 1

Indicate your language of correspondence by entering 1 for English or 2 for French.	
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour frança	s.

SCHEDULE 100

*	Canada Revenue Agency	Agence du revenu du Canada			SCHEDULE 100
Formic	lentifier 100		GENERAL INDEX OF FINANCIAL INFORM	ATION – GIFI	
Corpor	ation's name			Business number	Tax year end Year Month Day
2203	284 ONTARIO I	NC.		81124 2098 RC0001	2017-03-31

Balance sheet information

Account	Description	GIFI	Current year	Prior year
Assets –				
	_ Total current assets	599 +	13,363,120	10,305,137
	_ Total tangible capital assets	2008 +		
	_ Total accumulated amortization of tangible capital assets	2009 –		
	Total intangible capital assets	2178 +		
	Total accumulated amortization of intangible capital assets	2179 –		
	Total long-term assets	2589 +	1,885	103,517
	* Assets held in trust 2	2590 +		
	_ Total assets (mandatory field) 2	2599 = _	13,365,005	10,408,654
Liabilitie	s —			
	Total current liabilities	3139 +	6,581,302	5,406,769
	_	3450 + [—]	6,958,787	5,000,000
	_	8470 +		
	_ Total liabilities (mandatory field)	499 = _	13,540,089	10,406,769
Sharehol	lder equity			
	_ Total shareholder equity (mandatory field)	620 +	-175,084	1,885
	_ Total liabilities and shareholder equity	640 =	13,365,005	10,408,654
Retained	earnings			
	•	849 =	-175,184	1,785
Generic item				

The attached return was prepared without audit or review from information provided by the Debtor. msi Spergel inc. accepts no responsibility for deficiencies in the information provided to it.

SCHEDULE 125

Cana Agen	da Revenue Agence du revenu cy du Canada			SCHEDULE 125
Form identifie	GENERAL INDEX OF FINAL	NCIAL INFORMATIO	N – GIFI	
Corporation's	name		Business number	Tax year end Year Month Day
2203284 O	NTARIO INC.		81124 2098 RC0001	2017-03-31
Income st	atement information			
Description	GIFI			
Operating nam Description of Sequence num				
Account	Description	GIFI	Current year	Prior year
⊢ Income s	tatement information			
	Total sales of goods and services		+	
	_ Cost of sales		8 –	
	_ Gross profit/loss			
	Cost of sales	8518	3 +	
	_ Total operating expenses	9367		
	_ Total expenses (mandatory field)	9368	3 = 202,744	F
	_ Total revenue (mandatory field)	8299	9 + 25,775	5 1,678
	_ Total expenses (mandatory field)	9368		
	Net non-farming income	9369		
- Farming	income statement information			
-	_ Total farm revenue (mandatory field)	9659	+	
	Total farm expenses (mandatory field)		8 –	
	_ Net farm income			
	Net income/loss before taxes and extraordinary items		=	1,678
	_ Total other comprehensive income	9998	3 =	
– Extraordi	inary items and income (linked to Schedule 140) –			
	_ Extraordinary item(s)		5 —	
	_ Legal settlements			
	Unrealized gains/losses			
	_ Unusual items			
	_ Current income taxes			
	_ Future (deferred) income tax provision			
	_ Total – Other comprehensive income	9998		
	_ Net income/loss after taxes and extraordinary items (mandato	ory field) 9999	9 =	1,678

The attached return was prepared without audit or review from information provided by the Debtor. msi Spergel inc. accepts no responsibility for deficiencies in the information provided to it.

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Schedule 141

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Notes Checklist

Corporation's name	Business number	Tax Year End Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2017-03-31
• Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in the reported on the financial statements. If the person preparing the tax return is not the accountant referred to and 4, as applicable.		

- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and T4012, T2 Corporation Income Tax Guide.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

- Part 1 – Information on the accountant who prepared or reported on the financial statements

Does the accountant have a professional designation?	095 Yes X	No
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.

* 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.

– Part 2 – Type of involvement with the financial statements

Completed an auditor's report		 	1			
Completed a review engagement repo	ort		 	2		
Conducted a compilation engagemen	nt		 	3	X]

- 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?	
─ 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	X
Prepared the tax return and the financial information contained therein (financial statements have not been prepared)	
Were notes to the financial statements prepared?	X
If yes , complete lines 104 to 107 below:	
Are subsequent events mentioned in the notes? No	,
Is re-evaluation of asset information mentioned in the notes?	,
Is contingent liability information mentioned in the notes?	,
Is information regarding commitments mentioned in the notes?	

Does the corporation have investments in joint venture(s) or partnership(s)?



No X

108 Yes

Part 4 – Other information (continued) -

Impairment and fair value changes

In any of the following assets, was an amount recognized in net income or other comprehensive income (OCI) as a result of an impairment loss in the tax year, a reversal of an impairment loss recognized in a previous tax year, or a change in fair value during the tax year?

If yes , enter the amount recognized:	In net income Increase (decrease)	In OCI Increase (decrease)		
Property, plant, and equipment		211		
Intangible assets		216	-	
Investment property				
Biological assets				
Financial instruments		231	-	
Other		236		
Financial instruments				
Did the corporation derecognize any financial instrument(s) during the ta	x year (other than trade receiv	ables)?	250 Yes	No X
Did the corporation apply hedge accounting during the tax year?			255 Yes	No X
Did the corporation discontinue hedge accounting during the tax year?			260 Yes	No X
Adjustments to opening equity				
Was an amount included in the opening balance of retained earnings or recognize a change in accounting policy, or to adopt a new accounting s			265 Yes	No
If yes , you have to maintain a separate reconciliation.				

SCHEDULE 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

E					
Form identifier 10					
Name of corporat	tion			Business Number	Tax year-end Year Month Day
2203284 ONT	TARIO INC.			81124 2098 RC0001	2017-03-31
Assets – line	es 1000 to 2599				
1000	1,793	1002	6,030,033	1060	6,924
1240	2,082,651	1480	5,193,969	1486	47,75
1599	13,363,120	2426	1,885	2589	1,88
2599	13,365,005				
Liabilities – I	lines 2600 to 3499				
2620	551,269	2961	6,030,033	3139	6,581,30
3140	5,049,030	3260	1,909,757	3450	6,958,78
3499	13,540,089				
Shareholder	equity – lines 3500 to 3640				
3500	100	3600	-175,184	3620	-175,084
3640	13,365,005				
Retained ear	nings – lines 3660 to 3849				
3660	-	3680	170.000	3849	
3000	1,785	3000	-176,969	3849	-175,184

The attached return was prepared without audit or review from information provided by the Debtor. msi Spergel inc. accepts no responsibility for deficiencies in the information provided to it.

SCHEDULE 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifier 125				
Name of corporation			Business Number	Tax year-end Year Month Day
2203284 ONTARIO INC.			81124 2098 RC0001	2017-03-31
┌ Description ────				
Sequence number 0003 01				
Revenue – lines 8000 to 8299				
8094 25,775	8299	25,775		
Operating expenses – lines 8520 to 9369	9			
8521 22,188	8524	28,910	8710	245
8810 8,661	8860	142,740	9367	202,744
9368 202,744	9369	-176,969		
Extraordinary items and taxes – lines 99	70 to 9999			
9970 -176,969	9999	-176,969		

The attached return was prepared without audit or review from information provided by the Debtor. msi Spergel inc. accepts no responsibility for deficiencies in the information provided to it.

Canada Revenue

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Schedule 4

Corporation Loss Continuity and Application

Corporation's name	Business number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2017-03-31

- Use this form to determine the continuity and use of available losses; to determine a current-year non-capital loss, farm loss, restricted farm loss, or limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that can be applied in a year; and to ask for a loss carryback to previous years.
- A corporation can choose whether or not to deduct an available loss from income in a tax year. The corporation can deduct losses in any order. However, for
 each type of loss, deduct the oldest loss first.
- According to subsection 111(4) of the *Income Tax Act*, when control has been acquired, no amount of capital loss incurred for a tax year ending before that time is deductible in computing taxable income in a tax year ending after that time. Also, no amount of capital loss incurred in a tax year ending after that time is deductible in computing taxable income of a tax year ending before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses, except as listed in paragraphs 111(5)(a) and (b).
- For information on these losses, see the T2 Corporation Income Tax Guide.

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du Canada

- File one completed copy of this schedule with the T2 return, or send the schedule by itself to the tax centre where the return is filed.
- All legislative references are to the Income Tax Act.

- Part 1 – Non-capital losses ———

Determination of current-year non-capital loss	
Net income (loss) for income tax purposes	-176,969 A
Deduct: (increase a loss)	
Net capital losses deducted in the year (enter as a positive amount)	
Taxable dividends deductible under section 112 or subsections 113(1) or 138(6)	
Amount of Part VI.1 tax deductible under paragraph 110(1)(k)	
Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2)	
Subtotal (total of amounts a to d)	В
Subtotal (amount A minus amount B; if positive, enter "0")	-176,969 c
Deduct: (increase a loss)	
Section 110.5 or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions	D
Subtotal (amount C minus amount D)	-176,969 E
Add: (decrease a loss)	
Current-year farm loss (the lesser of: the net loss from farming or fishing included in income and the non-capital loss before deducting the farm loss)	F
Current-year non-capital loss (amount E plus amount F; if positive, enter "0")	G
Continuity of non-capital losses and request for a carryback	
Non-capital loss at the end of the previous tax year e	
Deduct: Non-capital loss expired (note 1) f	
Non-capital losses at the beginning of the tax year (amount e minus amount f)	Н
Add:	
Non-capital losses transferred on an amalgamation or on the wind-up of a subsidiary (note 2)	
corporation	
Current-year non-capital loss (from amount G)	170.000
Subtotal (amount g plus amount h) <u>176,969</u>	176,969
Subtotal (amount H plus amount I)	176,969_J
Note 1: A non-capital loss expires as follows:	
• after 10 tax years if it arose in a tax year ending after March 22, 2004, and before 2006; and	
• after 20 tax years if it arose in a tax year ending after 2005.	
An allowable business investment loss becomes a net capital loss after 10 tax years if it arose in a tax year ending after March	22, 2004.
Note 2: Subsidiary is defined in subsection 88(1) as a tayable Canadian cornoration of which 90% or more of each class of issued sha	res are owned by



Part 1 – Non-capital losses (continued) –

Deduct:	
Other adjustments (includes adjustments for an acquisition of control)	
Section 80 – Adjustments for forgiven amounts j	
Subsection 111(10) – Adjustments for fuel tax rebatej.1	
Non-capital losses of previous tax years applied in the current tax year	
Current and previous year non-capital losses applied against current-year taxable dividends subject to Part IV tax (note 3)	
Subtotal (total of amounts i to I)	K
Non-capital losses before any request for a carryback (amount J minus amount K)	<u>176,969</u> ∟
Deduct – Request to carry back non-capital loss to:	
First previous tax year to reduce taxable income m m	
Second previous tax year to reduce taxable income n	
Third previous tax year to reduce taxable income	
First previous tax year to reduce taxable dividends subject to Part IV tax	
Second previous tax year to reduce taxable dividends subject to Part IV tax	
Third previous tax year to reduce taxable dividends subject to Part IV tax	
Total of requests to carry back non-capital losses to previous tax years (total of amounts m to r)	M
Closing balance of non-capital losses to be carried forward to future tax years (amount L minus amount M) 180	176,969 _N
Note 3: Amount I is the total of lines 330 and 335 from Schedule 3, Dividends Received, Taxable Dividends Paid, and Part IV Tax Cald	culation.

- Part 2 - Capital losses

A
B
C
D
E
F
-

Note

If there has been an amalgamation or a wind-up of a subsidiary, do a separate calculation of the ABIL expired as

non-capital loss for each predecessor or subsidiary corporation. Add all these amounts and enter the total on line 220 above.

Note 4: If the loss was incurred in a tax year ending after March 22, 2004, determine the amount of the loss from the 11th previous tax year and enter the part of that loss that was not used in previous years and the current year on line e.

Note 5: If the ABILs were incurred in a tax year ending after March 22, 2004, enter the amount of the ABILs from the 11th previous tax year. Enter the full amount on line f.

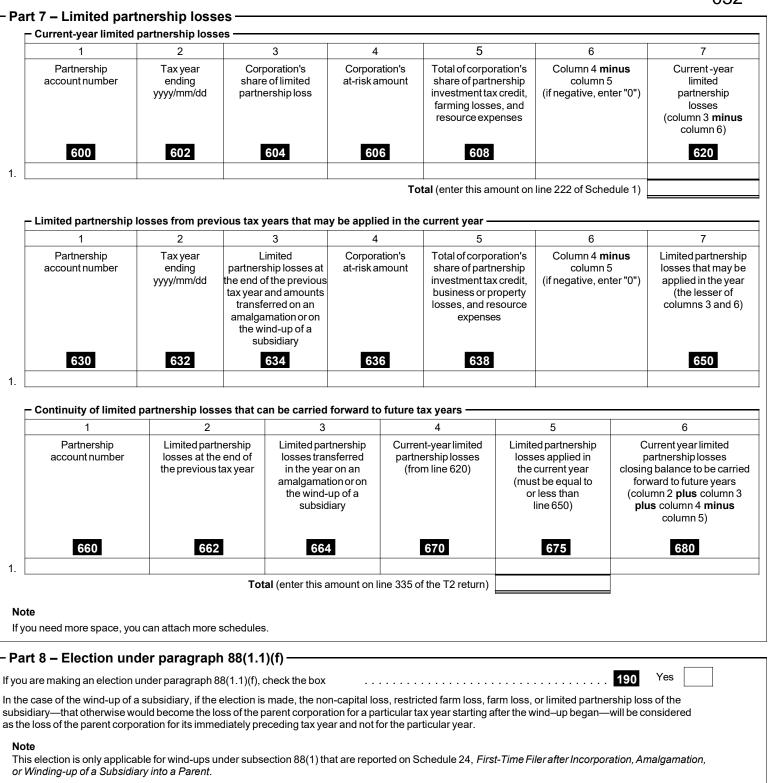
Part 2 – Capital losses (continued)				
Deduct: Capital losses from previous tax years applied against the c	urrent-year net capital gain (note	6)	225	G
	osses before any request for a ca		mount G)	н
Deduct – Request to carry back capital loss to (note 7):				
	Capitalgain	Amount carried ba	ck	
	(100%)	(100%)		
First previous tax year		951	h	
Second previous tax year		952	i	
Third previous tax year		050	;	
	Subtotal (total of amounts		J ▶	1
Closing balance of capital losses to be			280	'
		,		v
Note 6: To get the net capital losses required to reduce the taxa from line 225 divided by 2 at line 332 of the T2 return.	able capital gain included in the n	et income (loss) for the curre	ent-year tax, enter the amou	unt
Note 7: On line 225, 951, 952, or 953, whichever applies, enter	the actual amount of the loss. W	hen the loss is applied, divide	de this amount by 2. The	
result represents the 50% inclusion rate.				
– Part 3 – Farm losses –				
Continuity of farm losses and request for a carryback				
			a	
			b	
Farm losses at the beginning of the tax year (amount a minus amound	ntb)	302		A
Add:				
Farm losses transferred on an amalgamation or on the wind-up of a	, ,	305	C	
Current-year farm loss (amount F in Part 1)		310	d	
	Subtotal (amount c plus amo	unt d)	_►	В
		Subtotal (amount A plus a	imount B)	C
Deduct:	I)	250		
Other adjustments (includes adjustments for an acquisition of contr	ol)	350 340	e	
Section 80 – Adjustments for forgiven amounts		330	I	
Enter amount g on line 334 of the T2 Return.			9	
Current and previous year farm losses applied against				
current-year taxable dividends subject to Part IV tax (note 9)	· · · · · · · · · · · · · · · · · · ·	335	h ▶	_
		e to h)		D
Farmle	osses before any request for a ca	rryback (amount C minus a	mount D)	E
Deduct – Request to carry back farm loss to:				
		921	i	
			 i	
			k	
First previous tax year to reduce taxable dividends subject to Part IV			I	
Second previous tax year to reduce taxable dividends subject to Par	rt IV tax		m	
Third previous tax year to reduce taxable dividends subject to Part I	V tax	933	n	
	Subtotal (total of amounts	,	_ _	F
Closing balance of farm losses to be	carried forward to future tax yea	rs (amount E minus amoun	tF) 380	G
Note 8: A farm loss expires as follows:				
 after 10 tax years if it arose in a tax year ending before 				
after 20 tax years if it arose in a tax year ending after				
Note 9: Amount h is the total of lines 340 and 345 from Schedu	lle 3.			

Part 4 – Restricted farm losses –

Current-year restricted farm loss				
Total losses for the year from farming business				A
Minus the deductible farm loss:				
(amountAabove\$2,500)) divided by 2 =	a		
Amount a or \$ 15,000 (note 10), whichever i	s less	►	b	
			2,500 c	
	Subtotal (amount b pl	lus amount c)	2,500	2,500 в
	Current-year res	tricted farm loss (amount A	minus amount B)	c
Continuity of restricted farm losses and request f				
Restricted farm losses at the end of the previous tax y	•		d	
			= e	
Restricted farm losses at the beginning of the tax year			°	D
Add:	,			
Restricted farm losses transferred on an amalgamat		405	<i>c</i>	
of a subsidiary corporation Current-year restricted farm loss (from amount C)			f	
Enter amount g on line 233 of Schedule 1, Net Incon		410	y	
	Subtotal (amount f pl	l us amount a)	►	E
	(t D plus amount E)	=
		Custotal (amoun		·
Deduct: Restricted farm losses from previous tax years applie	ad against current farming income	430	h	
Enter amount h on line 333 of the T2 return.	against current farming income		11	
Section 80 – Adjustments for forgiven amounts		440	i	
Other adjustments		450	j	
	Subtotal (total of a	mounts h to j)	►	G
R	estricted farm losses before any request	t for a carryback (amount F	minus amount G)	н
Deduct – Request to carry back restricted farm lo		941		
First previous tax year to reduce farming income Second previous tax year to reduce farming income			K	
Third previous tax year to reduce farming income			n	
	Subtotal (total of an		►	1
Closing balance of restricted fa	arm losses to be carried forward to future	e tax years (amount H min	us amount I) 480	J
Note			, <u> </u>	
The total losses for the year from all farming busine	esses are calculated without including sc	ientific research expenses		
Note 10: For tax years that end before March 21				
Note 11: A restricted farm loss expires as follows				
after 10 tax years if it arose in a tax y				
 after 20 tax years if it arose in a tax years 	3			

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- Part 5 – Listed personal property losses —————————————————————	
Continuity of listed personal property loss and request for a carryback	
Listed personal property losses at the end of the previous tax year	a
Deduct: Listed personal property loss expired after 7 tax years	b
Listed personal property losses at the beginning of the tax year (amount a minus amount b) 502	A
Add: Current-year listed personal property loss (from Schedule 6)	в
Subto	otal (amount A plus amount B) C
Deduct: Listed personal property losses from previous tax years applied against listed personal property gains Enter amount c on line 655 of Schedule 6.	C
Other adjustments 550	d
Subtotal (amount c plus amount d)	Pp
Listed personal property losses remaining before any request for a carryback	(amount C minus amount D) E
Deduct – Request to carry back listed personal property loss to:	
First previous tax year to reduce listed personal property gains	e
Second previous tax year to reduce listed personal property gains	f
Third previous tax year to reduce listed personal property gains	g
Subtotal (total of amounts e to g)	F
Closing balance of listed personal property losses to be carried forward to future tax years (amo	ount E minus amount F) 580 G



Non-Capital Loss Continuity Workchart

Part 6 – Analysis of balance of losses by year of origin

Non-capital losses

	Balanceat	Loss incurred	Loc	Loss	Applied	to reduce	
Year of origin	beginning of year	in current year	Adjustments and transfers	carried back Parts I & IV	Taxable income	Part IV tax	Balance at end of year
Current	N/A	176,969			N/A		176,969
1st preceding taxation year							
2016-03-31		N/A		N/A			
2nd preceding taxation year							
2015-03-31		N/A		N/A			
3rd preceding taxation year							
2014-03-31		N/A		N/A			
4th preceding taxation year		N/A		N/A			
5th preceding taxation year							
6th preceding taxation year		N/A		N/A			
		N/A		N/A			
7th preceding taxation year		N/A		N/A			
8th preceding taxation year		IN/A		IN/A			
9th preceding taxation year		N/A		N/A			
		N/A		N/A			
10th preceding taxation year		N/A		N/A			
11th preceding taxation year							
1011		N/A		N/A			
12th preceding taxation year		N/A		N/A			
13th preceding taxation year							
14th preceding taxation year		N/A		N/A			
		N/A		N/A			
15th preceding taxation year		N/A		N/A			
16th preceding taxation year							
17th preceding taxation year		N/A		N/A			
		N/A		N/A			
18th preceding taxation year		N/A		N/A			
19th preceding taxation year		11//4		11//4			
		N/A		N/A			
20th preceding taxation year		N/A		N/A			
Total		176,969					176,969

* This balance expires this year and will not be available next year.



Canada Revenue Agence du revenu Agency du Canada

SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2017-03-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only or				
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
	100	200	300	350	400	500
1	MARY LOU SANTAGUIDA		451 077 416		100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						

Canada Revenue

Agency



Schedule 510

Ontario Corporate Minimum Tax

Corporation's name	Business number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2017-03-31

• Complete Part 1 to determine if the corporation is subject to CMT for the tax year.

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- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
 - 1) a corporation exempt from income tax under section 149 of the federal Income Tax Act;
 - 2) a mortgage investment corporation under subsection 130.1(6) of the federal Act;
 - 3) a deposit insurance corporation under subsection 137.1(5) of the federal Act;
 - 4) a congregation or business agency to which section 143 of the federal Act applies;
 - 5) an investment corporation as referred to in subsection 130(3) of the federal Act; or
 - 6) a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the T2 Corporation Income Tax Return.

Part 1 – Determination of CMT applicability

Total assets of the corporation at the end of the tax year *	13,365,005
Share of total assets from partnership(s) and joint venture(s)*	
Total assets of associated corporations (amount from line 450 on Schedule 511)	
Total assets (total of lines 112 to 116)	13,365,005
Total revenue of the corporation for the tax year **	25,775
Share of total revenue from partnership(s) and joint venture(s) **	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	
Total revenue (total of lines 142 to 146)	25,775

The corporation is subject to CMT if:

- for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than \$5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than \$10,000,000.
- for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than \$50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than \$100,000,000.
 If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

* Rules for total assets

- Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
- The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

** Rules for total revenue

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the tax year is less than 51 weeks, **multiply** the total revenue of the corporation or the partnership, whichever applies, by 365 and **divide** by the number of days in the tax year.
- The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.



Part 2 – Adjusted net income/loss for CMT purposes				
Net income/loss per financial statements *		210	-176,969	
Add (to the extent reflected in income/loss):				
Provision for current income taxes/cost of current income taxes	220	_		
Provision for deferred income taxes (debits)/cost of future income taxes	222			
Equity losses from corporations	224	_		
Financial statement loss from partnerships and joint ventures Dividends deducted on financial statements (subsection 57(2) of the Ontario Act), excluding dividends paid by credit unions under subsection 137(4.1) of the federal Act	<mark>226</mark>	_		
Other additions (see note below):				
Share of adjusted net income of partnerships and joint ventures **	228			
Total patronage dividends received, not already included in net income/loss	232			
281	282			
283	284			
	Subtotal	-▶		Δ
		=		~
Deduct (to the extent reflected in income/loss):	320			
Provision for recovery of current income taxes/benefit of current income taxes				
Provision for deferred income taxes (credits)/benefit of future income taxes	004	_		
Equity income from corporations		_		
Financial statement income from partnerships and joint ventures	·	_		
Dividends deductible under section 112, section 113, or subsection 138(6) of the federal A		_		
Dividends not taxable under section 83 of the federal Act (from Schedule 3)	332	_		
Gain on donation of listed security or ecological gift		_		
Accounting gain on transfer of property to/from a partnership under section 85 or 97 of the federal Act ****				
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****	346	_		
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act	348	_		
Other deductions (see note below):				
Share of adjusted net loss of partnerships and joint ventures **	328	_		
Tax payable on dividends under subsection 191.1(1) of the federal Act multiplied by 3 Interest deducted/deductible under paragraph 20(1)(c) or (d) of the federal Act, not already included in net income/loss	334 336	_		
Patronage dividends paid (from Schedule 16) not already included in net income/loss	338			
381	382			
383		_		
385		_		
387	388	_		
389	390	_		
	Subtotal	-►		в
Adjusted net income/loss for CMT purposes (line 210 plus amount A minus amount B)		490	-176,969	2
	$\mathbf{P}_{\mathbf{r}} = \mathbf{r}_{\mathbf{r}} \mathbf{r}} \mathbf{r}_{\mathbf{r}} \mathbf{r}_{$		- /	
If the amount on line 490 is positive and the corporation is subject to CMT as determined in If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (enter as a posi-		in Part 5.		
	live amount).			
Note	<i></i>			
In accordance with Ontario Regulation 37/09, when calculating net income for CMT purpos	• •			
 exclude unrealized gains and losses due to mark-to-market changes or foreign currency include realized gains and losses on the disposition of specified mark-to-market property property is not a capital property or is a capital property disposed in the year or in a prev 	ty not already included in the accounti	ng income, if the	only);	
"Specified mark-to-market property" is defined in subsection 54(1) of the Ontario Act.				
These rules also apply to partnerships. A corporate partner's share of a partnership's adjus to the corporate partner.	ted income flows through on a propor	tionate basis		

* Rules for net income/loss

- Banks must report net income/loss as per the report accepted by the Superintendent of Financial Institutions under the federal *Bank Act*, adjusted so consolidation and equity methods are not used.

- Part 2 – Calculation of adjusted net income/loss for CMT purposes (continued)

- Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, **multiply** the net income/loss by the ratio of the Canadian reserve liabilities **divided** by the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.
- Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.
- Corporations, other than insurance corporations, should report net income from line 9999 of the GIFI (Schedule 125) on line 210.
- ** The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the Ontario Act.
- *** A joint election will be considered made under subsection 60(1) of the Ontario Act if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.
- **** A joint election will be considered made under subsection 60(2) of the Ontario Act if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.
- ***** A joint election will be considered made under subsection 61(1) of the Ontario Act if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the T2 Corporation - Income Tax Guide.

Part 3 – CMT payable

Deduct:

(amount J6 minus line 450 from Schedule 5)

2019-05-02 16:35	81124	209:038001
Part 4 – Calculation of CMT credit carryforward		
CMT credit carryforward at the end of the previous tax year *	G	
Deduct:		
CMT credit expired *		
CMT credit carryforward at the beginning of the current tax year * (see note below)	▶ 620	
Add:		
CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below)	650	
		H
Deduct:		
CMT credit deducted in the current tax year (amount P from Part 5)		
	nount H minus amount I)	J
Add:		
Net CMT payable (amount E from Part 3)		
SAT payable (amount O from Part 6 of Schedule 512)	>	K
Subtotal		ĸ
CMT credit carryforward at the end of the tax year (amount J plus amount K)		L
 * For the first harmonized T2 return filed with a tax year that includes days in 2009: – do not enter an amount on line G or line 600; – for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, Corporate Minimum Tax (C 	CMT), for the last tax year that ended in	2008.
For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year.		
Note: If you entered an amount on line 620 or line 650, complete Part 6.		
Part 5 – Calculation of CMT credit deducted from Ontario corporate income tax	payable —	
CMT credit available for the tax year (amount H from Part 4)	· · · · · · · · · · · · · · · · · · ·	M
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	1	
For a corporation that is not a life insurance corporation:		
CMT after foreign tax credit deduction (amount D from Part 3) 2		
For a life insurance corporation:		
Gross CMT (line 540 from Part 3)		
Gross SAT (line 460 from Part 6 of Schedule 512) 4		
The greater of amounts 3 and 4	_	
Deduct: line 2 or line 5, whichever applies:	6	
Subtotal (if negative, enter "0")	F	N
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)		

If you answered yes to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction

. . .

Subtotal (if negative, enter "0") _

Total refundable tax credits excluding Ontario qualifying environmental trust tax credit

CMT credit deducted in the current tax year (least of amounts M, N, and O)

may be restricted, see subsections 53(6) and (7) of the Ontario Act.

Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule.

Is the corporation claiming a CMT credit earned before an acquisition of control?

0

Ρ

2 No X

- Part 6 – Analysis of CMT credit available for carryforward by year of origin -

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	CMT credit balance *
10th previous tax year	680
9th previous tax year	681
8th previous tax year	682
7th previous tax year	683
6th previous tax year	684
5th previous tax year	685
4th previous tax year	686
3rd previous tax year	687
2nd previous tax year	688
1stprevious taxyear	689
Total **	

* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

** Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

CMT loss carryforward at the end of the previous tax year * Q	
Deduct:	
CMT loss expired *	
CMT loss carryforward at the beginning of the tax year * (see note below)	720
CMT loss transferred on an amalgamation under section 87 of the federal Act ** (see note below)	750
CMT loss available (line 720 plus line 750)	R
Deduct:	
CMT loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and line C in Part 3)	
Subtotal (if negative, enter	"0") S
Add:	
Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if negative) (enter as a positive amount)	760 176,969
Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if negative) (enter as a positive amount) CMT loss carryforward balance at the end of the tax year (amount S plus line 760)	770 176,969 T
 For the first harmonized T2 return filed with a tax year that includes days in 2009: do not enter an amount on line Q or line 700; 	
- for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, Corporate Minimum Tax (CMT), for the last tax y	year that ended in 2008.
For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous tax year.	
** Do not include an amount from a predecessor corporation if it was controlled at any time before the amalgamation by any of the other predecessor corporations.	
Note: If you entered an amount on line 720 or line 750, complete Part 8.	

- Part 8 – Analysis of CMT loss available for carryforward by year of origin -

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	810	820
9th previous tax year	811	821
8th previous tax year	812	822
7th previous tax year	813	823
6th previous tax year	814	824
5th previous tax year	815	825
4th previous tax year	816	826
3rd previous tax year	817	827
2nd previous tax year	818	828
1stprevious taxyear		829
Total ***		

* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

** Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

*** The total of these two columns must equal the total of the amounts entered on lines 720 and 750.

Canada Agency

Canada Revenue Agence du revenu Agency du Canada

SCHEDULE 546

CORPORATIONS INFORMATION ACT ANNUAL RETURN FOR ONTARIO CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2017-03-31

- This schedule should be completed by a corporation that is incorporated, continued, or amalgamated in Ontario and subject to the Ontario Business Corporations Act (BCA) or Ontario Corporations Act (CA), except for registered charities under the federal Income Tax Act. This completed schedule serves as a Corporations Information Act Annual Return under the Ontario Corporations Information Act.
- Complete parts 1 to 4. Complete parts 5 to 7 only to report change(s) in the information recorded on the Ontario Ministry of Government Services (MGS) public record.
- This schedule must set out the required information for the corporation as of the date of delivery of this schedule.
- A completed Ontario Corporations Information Act Annual Return must be delivered within six months after the end of the corporation's tax year-end. The MGS considers this return to be delivered on the date that it is filed with the Canada Revenue Agency (CRA) together with the corporation's income tax return.
- It is the corporation's responsibility to ensure that the information shown on the MGS public record is accurate and up-to-date. To review the information shown for the corporation on the public record maintained by the MGS, obtain a Corporation Profile Report. Visit **www.ServiceOntario.ca** for more information.
- This schedule contains non-tax information collected under the authority of the Ontario Corporations Information Act. This information will be sent to the MGS for the purposes of recording the information on the public record maintained by the MGS.

Part 1 – Identification

Corporation's name (exactly as shown on the MGS public record)			
2203284 ONTARIO INC.			
Jurisdiction incorporated, continued, or amalgamated,	110 Date of incorporation or		120 Ontario Corporation No.
whichever is the most recent	amalgamation, whichever is the	Year Month Day	
Ontario	mostrecent	2009-04-14	2203284

- Part 2 - Head or registered office address (P.O. box not acceptable as stand-alone address)-

Street number 220 Street name/Rural ro 505 CONSUMERS RO	oute/Lot and Concession number חמכ	230 Suite nu 200	Imber
Additional address information if applicable (li	-	200	
Municipality (e.g., city, town)		270 Country	280 Postal/zip code
TORONTO	ON	CA	M2J 4V8
ave there been any changes in any of the informa mes, addresses for service, and the date elected nior officers, or with respect to the corporation's n blic record maintained by the MGS, obtain a Corp	/appointed and, if applicable, the date the el nailing address or language of preference? poration Profile Report. For more informatio 1 in this box and then go to "Part 4 – Certific	lection/appointment ce To review the informat n, visit www.ServiceO cation."	eased of the directors and five most tion shown for the corporation on the Ontario.ca.
ave there been any changes in any of the informa ames, addresses for service, and the date elected enior officers, or with respect to the corporation's n ublic record maintained by the MGS, obtain a Corp 1 If there have been no changes, enter 1 If there are changes, enter 2 in this bo	/appointed and, if applicable, the date the el nailing address or language of preference? poration Profile Report. For more informatio	lection/appointment ce To review the informat n, visit www.ServiceO cation."	eased of the directors and five most tion shown for the corporation on the Ontario.ca.
ave there been any changes in any of the informa ames, addresses for service, and the date elected enior officers, or with respect to the corporation's n ublic record maintained by the MGS, obtain a Corp 1 If there have been no changes, enter 1 If there are changes, enter 2 in this bo	/appointed and, if applicable, the date the el mailing address or language of preference? poration Profile Report. For more informatio 1 in this box and then go to "Part 4 – Certific ox and complete the applicable parts on the	lection/appointment ce To review the informat n, visit www.ServiceO cation." next page, and then g	eased of the directors and five most tion shown for the corporation on the Ontario.ca.
	/appointed and, if applicable, the date the el mailing address or language of preference? poration Profile Report. For more informatio 1 in this box and then go to "Part 4 – Certific ox and complete the applicable parts on the	lection/appointment ce To review the informat n, visit www.ServiceO cation." next page, and then ge rrect, and complete.	eased of the directors and five most tion shown for the corporation on the Ontario.ca.
lave there been any changes in any of the information ames, addresses for service, and the date elected enior officers, or with respect to the corporation's mublic record maintained by the MGS, obtain a Corporation 1 If there have been no changes, enter 1 If there are changes, enter 2 in this book of the there are changes, enter 2 in this book of the there are changes and the there are changes are the there are the there are changes are the there are the there are changes are the there are the the there are the the the the there are the the there are the t	//appointed and, if applicable, the date the el mailing address or language of preference? poration Profile Report. For more informatio 1 in this box and then go to "Part 4 – Certific ox and complete the applicable parts on the main information Act Annual Return is true, com	lection/appointment ce To review the informat n, visit www.ServiceO cation." next page, and then ge rrect, and complete.	eased of the directors and five most tion shown for the corporation on the Ontario.ca.
Have there been any changes in any of the information in the information of the spect for service, and the date elected enior officers, or with respect to the corporation's mublic record maintained by the MGS, obtain a Corporation 300 1 If there have been no changes, enter If there are changes, enter 2 in this boost of the there are changes, enter 2 in this boost of the there are the the there are there are the the there are the the there are t	//appointed and, if applicable, the date the el mailing address or language of preference? poration Profile Report. For more informatio 1 in this box and then go to "Part 4 – Certific ox and complete the applicable parts on the main information Act Annual Return is true, com	lection/appointment ce To review the informat n, visit www.ServiceO cation." next page, and then go rrect, and complete.	eased of the directors and five most tion shown for the corporation on the Ontario.ca.

Note: Sections 13 and 14 of the Ontario Corporations Information Act provide penalties for making false or misleading statements or omissions.



– Pa	Complete the applicable parts to report changes in the information recorded on the MGS public record.
500	
510	Care of (if applicable)
520 550	Street number 530 Street name/Rural route/Lot and Concession number 540 Suite number Additional address information if applicable (line 530 must be completed first) 540 Suite number
560	Municipality (e.g., city, town) 570 Province/state 580 Country 590 Postal/zip code
– Pa 600	Int 6 – Language of preference Indicate your language of preference by entering 1 for English or 2 for French. This is the language of preference recorded on the MGS public record for communications with the corporation. It may be different from line 990 on the T2 return.

Corporate Taxpayer Summary

Corporate information	
orporation's name	
axation Year	
urisdiction	
BC AB SK MB ON QC NB NS NO PE NL XO YT 1	NT NU OC
corporation is associated N	
orporation is relatedN	
lumber of associated corporations	
ype of corporation	
otal amount due (refund) federal nd provincial*	
The amounts displayed on lines "Total amount due (refund) federal and provincial" are all listed in the help. Press F1 to consult the context-s	sensative help.
Summary of federal information	
let income	176,969
axable income	·
ionations	·
alculation of income from an active business carried on in Canada	·
lividends paid	·
Dividends paid – Regular	_
Dividends paid – Eligible	_
alance of the low rate income pool at the end of the previous year	·
alance of the low rate income pool at the end of the year	·
alance of the general rate income pool at the end of the previous year	·
alance of the general rate income pool at the end of the year	·
art I tax (base amount)	·
Summary of federal carryforward/carryback information	
carryforward balances	
lon-capital losses	176,969

$_{ar{}}$ Summary of provincial information – provincial income tax payable —

	Ontario	Québec (CO-17)	Alberta (AT1)
Net income	-176,969		
Taxable income			
%Allocation	100.00		
Attributed taxable income			
Tax payable before deduction*			
Deductions and credits			
Nettax payable			
Attributed taxable capital	N/A		N/A
Capital tax payable**	N/A		N/A
Total tax payable***			
Instalments and refundable credits			
Balance due/Refund (-)			
Logging tax payable (COZ-1179)			
Taxpayable	N/A =		N/A
* For Québec, this includes special taxes.			
** For Québec, this includes compensation tax and registration fee.			
*** For Ontario, this includes the corporate minimum tax, the Crown royalties' additional development tax credit and the special additional tax debit on life insurance corporat Balance due/refund.			
- Summary of provincial carryforward amounts			

Other carryforward amounts

Ontario

Corporate minimum tax loss that can be carried forward over 20 years - Schedule 510)
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Summary – taxable capital

Federal

Corporate name	Taxable capital used to calculate the business limit reduction (T2, line 415)	Taxable capital used to calculate the SR&ED expenditure limit for a CCPC (Schedules 31 and 49)	Taxable capital used to calculate line 233 of the T2 return	Taxable capital used to calculate line 234 of the T2 return
2203284 ONTARIO INC.	5,001,785	5,001,785		
Total	5,001,785	5,001,785		

Québec

Corporate name	Paid-up capital used to calculate the Québec business limit reduction (CO-771) and to calculate the additional deduction for transportation costs of remote manufacturing SMEs (CO-156.TR)	Paid-up capital used to calculate the tax credit for investment (CO-1029.8.36.IN)	Paid-up capital used to calculate the \$1 million deduction (CO-1137.A and CO-1137.E)	Paid-up capital used to determine the applicability of Form CO-737.SI
Total				

176,969

capital deduction on financial institutions (Schedule 306)

Ontario

	Corporate name	Specified capital used to calculate the expenditure limit – Ontario innovation tax credit (Schedule 566)
		Total
Other provinces		
	Corporate name	Capital used to calculate the Newfoundland and Labrador

Total	
	Ī

APPENDIX "B"

2203-TaxReturn-Fiscal2018.218 2019-05-02 17:07

Canada Revenue

Agency

Agence du revenu

du Canada

2018-03-31

Do not use this area

055

T2 Corporation Income Tax Return

This form serves as a federal, provincial, and 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 on this return are to the federal Income Tax Act and Income Tax Regulations. 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 canada.ca/taxes or Guide T4012, T2 Corporation – Income Tax Guide.

☐ Identification	
Business number (BN)	
Corporation's name	To which tax year does this return apply?
002 2203284 ONTARIO INC.	Tax year start Tax year-end
	Year Month Day Year Month Day
Address of head office Has this address changed since the last	060 2017-04-01 061 2018-03-31
time we were notified?	Has there been an acquisition of control
If yes, complete lines 011 to 018.	resulting in the application of
011 505 Consumers Road	subsection 249(4) since the tax year start on line 060?
012 Suite 200	
City Province, territory, or state	If yes , provide the date Year Month Day
015 Toronto 016 ON	control was acquired
Country (other than Canada) Postal or ZIP code	Is the date on line 061 a deemed
017 CA 018 M2J 4V8	tax year-end according to subsection 249(3.1)?
Mailing address (if different from head office address)	
Has this address changed since the last	Is the corporation a professional
time we were notified? 020 1 Yes 2 No X	corporation that is a member of a partnership?
If yes , complete lines 021 to 028.	
021 c/o msi Spergel inc.	Is this the first year of filing after:
022 505 Consumers Road	Incorporation?
023 Suite 200	Amalgamation?
City Province, territory, or state	If yes , complete lines 030 to 038 and attach Schedule 24.
025 Toronto 026 ON	Has there been a wind-up of a
Country (other than Canada) Postal or ZIP code	subsidiary under section 88 during the current tax year?
027 CA 028 M2J 4V8	current tax year?
Location of books and records (if different from head office address)	
Has this address changed since the last time we were notified?	before amalgamation?
last time we were notified?	
If yes , complete lines 031 to 038.	Is this the final return up to dissolution?
031	If an election was made under
032	section 261 state the functional
City Province, territory, or state	currency used
035036	Is the corporation a resident of Canada? 080 1 Yes X 2 No
Country (other than Canada) Postal or ZIP code	
037 038	If no , give the country of residence on line 081 and complete and attach Schedule 97.
040 Type of corporation at the end of the tax year (tick one)	081
X 1 Canadian-controlled private corporation (CCPC)	Is the non-resident corporation
2 Other private corporation	an income tax treaty?
3 Public corporation	If yes , complete and attach Schedule 91.
4 Corporation controlled by a public corporation	If the corporation is exempt from tax under section 149,
5 Other corporation	tick one of the following boxes:
(specify)	085 1 Exempt under paragraph 149(1)(e) or (I)
	2 Exempt under paragraph 149(1)(j)
If the type of corporation changed during the tax year, provide the effective Year Month Day	3 Exempt under paragraph 149(1)(t)
the tax year, provide the effective Year Month Day date of the change	4 Exempt under other paragraphs of section 149
Do not use	e this area
095 096	898



200

Attachments Financial statement information: Use GIFI schedules 100, 125, and 141. Schedules – Answer the following questions. For each yes response, attach the schedule to the T2 return, unless otherwise instructed.	
Schedules - Answer the following questions. For each yes response, attach the schedule to the T2 return, unless otherwise instructed.	
	s Schedule
Is the corporation related to any other corporations?	9
Is the corporation an associated CCPC?	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	49
	19
Does the corporation have any non-resident shareholders who own voting shares? 151 Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees,] 19
other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length,	-
	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	15
Is the corporation claiming a loss or deduction from a tax shelter?	T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned?	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust (without reference to section 94)?] 00
	22
	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the Income Tax Regulations?	29
Did the corporation have a total amount over CAN\$1 million of reportable transactions with non-arm's length non-residents?	
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's	
common and/or preferred shares?	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	
Does the corporation earn income from one or more Internet web pages or websites?	88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	1
	2
	3
	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	6
	0
i) Is the corporation a CCPC and reporting a) income or loss from property (other than dividends deductible on line 320 of the T2 return), b) income from a partnership, c) income from a foreign business, d) income from a personal services business, e) income referred to in clause	
125(1)(a)(i)(C) or 125(1)(a)(i)(B), f) aggregate investment income as defined in subsection 129(4), or g) an amount assigned to it under	
subsection 125(3.2) or 125(8); or	
ii) Is the corporation a member of a partnership and assigning its specified partnership business limit to a designated member under subsection 125(8)?	7
	-
	8
Does the corporation have any property that is eligible capital property?	10
Does the corporation have any resource-related deductions?	12
Is the corporation claiming deductible reserves (other than transitional reserves under section 34.2)?	13
Is the corporation claiming a patronage dividend deduction?	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	17
Is the corporation an investment corporation or a mutual fund corporation?	18
Is the corporation carrying on business in Canada as a non-resident corporation?	20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	21
Does the corporation have any Canadian manufacturing and processing profits? 227	27
Is the corporation claiming an investment tax credit?	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	T
Is the corporation subject to gross Part VI tax on capital of financial institutions?	38
Is the corporation claiming a Part I tax credit?	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	42
	45
	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or 250	39
more members subject to dross Part VI tax?	59
	T1121
Is the corporation claiming a Canadian film or video production tax credit refund?	T1131
	T1131 T1177 92

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[Attachments (continued)	Y	es Schedule
	Did the corporation have any foreign affiliates in the tax year?	074	T1134
	Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was		
	more than CAN\$100,000?		T1135
	Did the corporation transfer or loan property to a non-resident trust?		T1141
	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?		T1142
	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?		T1145
	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	T1146
	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	T1174
	Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?		55
	Has the corporation made an election under subsection 89(11) not to be a CCPC?		T2002
	Has the corporation revoked any previous election made under subsection 89(11)?	267	T2002
	Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	53
	Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	54
١	Additional information		
	Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? 270	1 Yes	2 No 🛛 🗙
	Is the corporation inactive? 280	1 Yes 🗙	2 No
	What is the corporation's main revenue-generating business activity?		
	Specify the principal products mined, manufactured, 284 INACTIVE	285 10	0.000 %
	sold, constructed, or services provided, giving the 286	285 10	<u>0.000</u> % %
	approximate percentage of the total revenue that each 200 product or service represents. 288	289	%
	Did the corporation immigrate to Canada during the tax year? 291	1 Yes	2 No 🛛 🗙
	Did the corporation emigrate from Canada during the tax year? 292	1 Yes	2 No 🛛 🗙
	Do you want to be considered as a quarterly instalment remitter if you are eligible?	1 Yes	2 No
	If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible 294	Year Mo	nth Day
	If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	1 Yes	2 No
ſ	Taxable income		
	Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI	-1	L12,224 A
	Deduct:		
	Charitable donations from Schedule 2		
	Cultural gifts from Schedule 2		
	Ecological gifts from Schedule 2		
	Gifts of medicine made before March 22, 2017, from Schedule 2		
	Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3		
	Part VI.1 tax deduction*		
	Non-capital losses of previous tax years from Schedule 4		
	Net capital losses of previous tax years from Schedule 4		
	Restricted farm losses of previous tax years from Schedule 4		
	Farm losses of previous tax years from Schedule 4		
	Limited partnership losses of previous tax years from Schedule 4		
	Taxable capital gains or taxable dividends allocated from a central credit union		

Prospector's and grubstaker's shares	
Subtotal	B
Subtotal (amount A minus amount B) (if negative, enter "0")	C
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	D
Taxable income (amount C plus amount D) 360	
Income exempt under paragraph 149(1)(t)	
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)	Z
Taxable income for the year from a personal services business	Z.
* This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.	

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Small business deduction ——					
Canadian-controlled private corporations (CCPCs) throughout the tax year				
Income from active business carried on in Can	ada from Schedule 7			400	A
Taxable income from line 360 on page 3, minu	IS 100/28(3.57143)of the amour	t on line 632* on page 8	,		
minus 4 times the amount on line 636** on				405	
					B
Business limit (see notes 1 and 2 below)				410	500,000 C
Notes:					
1. For CCPCs that are not associated, enter \$ weeks, prorate this amount by the number of				1	
2. For associated CCPCs, use Schedule 23 to	o calculate the amount to be entered o	on line 410.			
Business limit reduction:					
Amount C 500,000 × _4	15 ***	D =		<u> </u>	E1
	11,250				
Amount C	Adjusted ag investment ir				
500,000 ×	5 × [-	50,000] =	E2
500,000					
Business limit reduction (amounts E1 or E2, w	hichever is greater)****				E
Reduced business limit (amount C minus amo	ount E) (if negative, enter "0") .			425	500,000 F
Business limit the CCPC assigns under subse					G
Amount F minus amount G				427	<u>500,000</u> н
Small business deduction					
Amount A, B, C, or H,	Number of days in				
whichever is the least	X before January Number of days in		<u>275</u> × 365	17.5 % =	1
			303		
Amount A, B, C, or H, whichever is the least	Number of days in the X December 31, 2017, and be		90 ×	18 % =	2
	Number of days in		365		=
Amount A, B, C, or H, whichever is the least	Number of days in the X December 31		x	19 % =	3
	Number of days in	·	365	-	
	Total of amounts 1	, 2 and 3 (enter amount	latamount.lon	(8) 430	1
 Calculate the amount of foreign non-bus 					·
investment income (line 604) and withou	ut reference to the corporate tax reduc	ctions under section 123	.4.		
** Calculate the amount of foreign busines	s income tax credit deductible on line	636 without reference to	o the corporation	n tax reductions under	section 123.4.
*** Large corporations					
	nada for the prior year minus \$10,00	0,000) x 0.225%.			
 If the corporation is not associated w entered on line 415 is: (total taxable o For corporations associated in the component of the second secon	capital employed in Canada for the cı	irrent year minus \$10,0)00,000) x 0.225		tobe
**** For tax years starting after 2018, the				e following amounts:	
1) Amount E1, based on the taxable cap preceding calendar year; and,	•	••••	-	-	n the

2) Amount E2, based on the total adjusted aggregate investment income for the corporation and associated corporations in tax years ending in the preceding calendar year.

For more information, consult the Help (F1).

Specified corporate income and assignment under subsection 125(3.2) Applicable to tax years that begin after March 21, 2016 Except that, if the tax year of your corporation started before and ends on or after March 22, 2016 and in the tax year of a CCPC, you can make an assignment of business limit to that other CCPC if its tax year started after March 21, 2016. J. κ .11 Т Name of corporation receiving the Business number of Business limit assigned to Income paid under income and assigned amount the corporation clause 125(1)(a)(i)(B) to the corporation identified in corporation identified in column J⁴ receiving the assigned amount column J³ 490 500 505 1. Total 510 Total 515 Notes: 3. This amount is [as defined in subsection 125(7) specified corporate income (a)(i)] the total of all amounts each of which is income from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if (A) at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and (B) it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to (I) persons (other than the private corporation) with which the corporation deals at arm's length, or (II) partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest. 4. The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula A - B, where A is the amount of income referred to in column K in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 425. General tax reduction for Canadian-controlled private corporations – Canadian-controlled private corporations throughout the tax year Taxable income from page 3 (line 360 or amount Z, whichever applies) ΑВ Lesser of amounts 9B and 9H from Part 9 of Schedule 27C Amount 13K from Part 13 of Schedule 27 ___ D Personal services business income Amount used to calculate the credit union deduction (amount 2E from Schedule 17) E Amount from line 400, 405, 410, or 427 on page 4, whichever is the least _ G Aggregate investment income from line 440 on page 6* Subtotal (add amounts B to G) н Amount A **minus** amount H (if negative, enter "0") General tax reduction for Canadian-controlled private corporations – Amount I multiplied by 13 % _ J Enter amount J on line 638 on page 8. Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union. General tax reduction Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%. Taxable income from page 3 (line 360 or amount Z, whichever applies) Κ Lesser of amounts 9B and 9H from Part 9 of Schedule 27 1 Amount 13K from Part 13 of Schedule 27 434 _____N Personal services business income Amount used to calculate the credit union deduction (amount 2E from Schedule 17) 0 <u>.</u> _► Subtotal (add amounts L to O) Р Amount K **minus** amount P (if negative, enter "0") Q General tax reduction – Amount Q multiplied by 13 % R Enter amount R on line 639 on page 8.

Refundable portion of Part I tax	
Canadian-controlled private corporations throughout the tax year	
Aggregate investment income from Schedule 7 X 30 2 1	3 % = A
Foreign non-business income tax credit from line 632 on page 8	В
Deduct: Foreign investment income from Schedule 7 445	
Subtotal (amount B minus amount C) (if negative, enter "0") .	D
Amount A minus amount D (if negative, enter "0")	E
Taxable income from line 360 on page 3	F
business income tax credit from line 632 on page 8 X 75 / 29 = H	
Foreign business income tax credit from line 636 on page 8 X 4 = I	
Subtotal (total of amounts G, H and I)	J
Subtotal (amount F minus amount J) (if negative, enter "0") _	K X 30 2 / 3 % = L
Part I tax payable minus investment tax credit refund (line 700 minus line 780 from pa	ıge 9) M
Refundable portion of Part I tax - Amount E, L, or M, whichever is the least	
Refundable dividend tax on hand	
Eligible refundable dividend tax on hand account (ERDTOH)* (applicable to tax	ration ware that start after 2018)
Eligible refundable dividend tax on hand at the end of the previous tax year	-
	· · · · · · · · · · · · · · · · · · ·
	nta minus amount b) 01
Part IV tax payable attributable to eligible dividends received from unconnected corpora (amount N1 from Schedule 3)	ations
Part IV tax attributable to taxable dividends received from connected corporations whic dividend refund from their ERDTOH account (amount N2 from Schedule 3)	ch generated a
Net eligible refundable dividend tax on hand transferred from a predecessor corporatio amalgamation, or from a wound-up subsidiary corporation	e
Subtotal (adc	d amounts c, d and e) P
Eligible refundable dividend tax on hand at the end of the tax year (amount O1 μ	plus amount R1)

Refundable dividend tax on hand (continued) Refundable dividend tax on hand (for tax years that start after 2018, non-eligible refundable dividend tax on hand account (NERDTOH)*)		
Refundable dividend tax on hand at the end of the previous tax year		
Dividend refund for the previous tax year	_	
Subtotal (line 460 minus line 465)	_▶	02
Refundable portion of Part I tax from line 450 above	P	
Total Part IV tax payable from line 360 in Schedule 3	Q	
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation (for tax years that start after 2018, net non-eligible refundable dividend tax on hand transferred)	_	
Subtotal (add amounts P, Q and line 480)	_▶	R3
Refundable dividend tax on hand at the end of the tax year (amount O2 plus amount R3)	<u></u>	R4
(for tax years that start after 2018, non-eligible refundable dividend tax on hand at the end of the tax year)		
Refundable dividend tax on hand at the end of the tax year (amount R2 plus amount R4)		
┌─ Dividend refund		
Private and subject corporations at the time taxable dividends were paid in the tax year Refund attributable to eligible dividends paid in the taxation year* (applicable to taxation years that start after 2018)		
Eligible Dividend paid in the tax year x 38 1 / 3 % =	S1	
Eligible refundable dividend tax on hand at the end of the tax year (amount R2)		
Dividend refund attributable to the ERDTOH (amount S1 or T1, whichever is less)	_►	U1
Dividend refund (for tax years that start after 2018, dividend refund attributable to non-eligible dividends paid in the tax year*)		
Taxable dividends paid in the tax year from line 460		
of Schedule 3 x 38 1 / 3 % = (for tax years that start after 2018, taxable non-eligible dividends paid in the tax year)	\$2	
Refundable dividend tax on hand at the end of the tax year (amount R4)	[−] ^{T2}	
Dividend refund (amount S2 or T2, whichever is less)	_►	U2
(for tax years that start after 2018, dividend refund attributable to the NERDTOH)		
For tax years that start after 2018:		
Amount S2 minus amount T2 (if negative, enter "0")	S3	
Eligible refundable dividend tax on hand minus dividend refund attributable to the ERDTOH (amount T1 minus amount U1)	T3	
Additional dividend refund attributable to the ERDTOH (amount S3 or T3, whichever is less)	_▶	U3
Dividend refund (amount U1 plus amount U2 plus amount U3)		U
* For more information, consult the Help (F1).		

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Part I tax -

	-
Base amount Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by 38 % 55	0 A
Additional tax on personal services business income (section 123.5)	
Taxable income from a personal services business 555	0В
Recapture of investment tax credit from Schedule 31 60	2 C
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income (if it was a CCPC throughout the tax year)	
Aggregate investment income from line 440 on page 6	
Taxable income from line 360 on page 3 E	
Deduct: Amount from line 400, 405, 410, or 427 on page 4, whichever is the least F	
Net amount (amount E minus amount F) G	
Refundable tax on CCPC's investment income – 10 2 / 3 % of whichever is less: amount D or amount G	4 H
Subtotal (add amounts A, B, C, and H	i) I
Deduct:	
Small business deduction from line 430 on page 4 J	
Federal tax abatement	
Manufacturing and processing profits deduction from Schedule 27	
Investment corporation deduction	
Taxed capital gains 624	
Additional deduction – credit unions from Schedule 17	
Federal foreign non-business income tax credit from Schedule 21 632	
Federal foreign business income tax credit from Schedule 21 636	
General tax reduction for CCPCs from amount J on page 5	
General tax reduction from amount R on page 5	
Federal logging tax credit from Schedule 21	
Eligible Canadian bank deduction under section 125.21	
Federal qualifying environmental trust tax credit 648	
Investment tax credit from Schedule 31	
Subtotal	K
Part I tax payable – Amount I minus amount K	L
Enter amount L on line 700 on page 9.	

- Privacy statement

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collections activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at **canada.ca/cra-info-source**.

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Summary of tax and credits $-$			000
ederal tax			
Part I tax payable from amount L on page	8		700
Part II surtax payable from Schedule 46			708
Part III.1 tax payable from Schedule 55			710
			712
Part IV tax payable from Schedule 3			716
Part IV.1 tax payable from Schedule 43			720
Part VI tax payable from Schedule 38			
Part VI.1 tax payable from Schedule 43			/24
Part XIII.1 tax payable from Schedule 92			
Part XIV tax payable from Schedule 20			728
dd provincial or territorial tax:		Totalfedera	ll tax
	750 ON		
if more than one jurisdiction, enter "multip		F	760
Net provincial or territorial tax payable (exc		Total tax payable	
educt other credits:			
nvestment tax credit refund from Schedul	le 31	780	
Dividend refund from amount U on page 7			
Federal capital gains refund from Schedul			
ederal qualifying environmental trust tax		700	
Canadian film or video production tax crec	. ,		
ilm or video production services tax cred	it refund (Form T1177)		
Fax withheld at source	<u></u>	800	
Tatal was we and a substale tax is a substale	vithheld 801		
Total payments on which tax has been w			
Provincial and territorial capital gains refur			
	nd from Schedule 18	240	
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre	nd from Schedule 18		
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre	nd from Schedule 18	812 840	•
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid	nd from Schedule 18	812 840 al credits 890	•
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid	nd from Schedule 18	812 840	►
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid	nd from Schedule 18		·
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request Fo have the corporation's refund deposited	nd from Schedule 18	Al credits 890 Balance (amount A minus amour	ive a balance unpaid .
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request Fo have the corporation's refund deposited account at a financial institution in Canada	adits from Schedule 18	812 840 al credits 890 Balance (amount A minus amoun If the result is positive, you ha If the result is negative, you ha	ave a balance unpaid .
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request Fo have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount If the result is positive, you han if the result is negative, you have handle the result is negative.	ave a balance unpaid . ave an overpayment . er line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request Fo have the corporation's refund deposited account at a financial institution in Canada	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amoun If the result is positive, you ha If the result is negative, you ha	ive a balance unpaid . ave an overpayment . er line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposite account at a financial institution in Canada already gave us, complete the information Start Change information	Ad from Schedule 18	812 840 al credits 890 Balance (amount A minus amount If the result is positive, you han if the result is negative, you have handle the result is negative.	ive a balance unpaid . ave an overpayment . er line applies.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposite account at a financial institution in Canada already gave us, complete the information Start Change information 914	Ad from Schedule 18	812 840 al credits 890 Balance (amount A minus amount fit the result is positive, you han if the result is negative, you han if t	ave a balance unpaid . ave an overpayment . er line applies. or refund a difference
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request Fo have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information	Ad from Schedule 18	812 840 al credits 890 Balance (amount A minus amount If the result is positive, you han the result is negative, you	ave a balance unpaid . ave an overpayment . er line applies. or refund a difference
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information Start Change information 914 Institution number f the corporation is a Canadian-controlled	Addite from Schedule 18	812 840 al credits 890 Balance (amount A minus amoun If the result is positive, you ha If the result is negative, you ha Enter the amount on whicheve Generally, we do not charge o of \$2 or less. Balance unpaid For information on how to ma canada.ca/payments.	ave a balance unpaid . ave an overpayment . er line applies. or refund a difference ke your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposite account at a financial institution in Canada already gave us, complete the information Start Change information 914 Institution number	Addite from Schedule 18	812 840 al credits 890 Balance (amount A minus amount fit the result is positive, you han if the result is negative, you han if t	ave a balance unpaid . ave an overpayment . er line applies. or refund a difference ke your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information Start Change information 15 Start Change information 914 Institution number f the corporation is a Canadian-controlled does it qualify for the one-month extension	Addite from Schedule 18	812 840 al credits 890 Balance (amount A minus amoun If the result is positive, you ha If the result is negative, you ha Enter the amount on whicheve Generally, we do not charge of \$2 or less. Balance unpaid	ave a balance unpaid . ave an overpayment . er line applies. or refund a difference ke your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposite account at a financial institution in Canada already gave us, complete the information Start Change information Start Change information 914 f the corporation is a Canadian-controlled does it qualify for the one-month extension f this return was prepared by a tax prepar	Addirectly into the corporation's bank a, or to change banking information you below: 910 918 Account number private corporation throughout the tax year, n of the date the balance of tax is due? er for a fee, provide their EFILE number	812 840 al credits 890 Balance (amount A minus amount If the result is positive, you han if the result is negative, you han if the result is negative, you han if the result is negative, you han if the result, we do not charge of \$2 or less. Balance unpaid For information on how to man canada.ca/payments. 896 1 Yes 920	Ave a balance unpaid . ave an overpayment . er line applies. or refund a difference ke your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposite account at a financial institution in Canada already gave us, complete the information Start Change information Start Change information 914 f the corporation is a Canadian-controlled does it qualify for the one-month extension f this return was prepared by a tax prepar	Addite from Schedule 18	812 840 al credits 890 Balance (amount A minus amount If the result is positive, you han if the result is negative, you han if the result is negative, you han if the result is negative, you han if the result, we do not charge of \$2 or less. Balance unpaid For information on how to man canada.ca/payments. 896 1 Yes 920	Ave a balance unpaid . ave an overpayment . er line applies. or refund a difference ke your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information Start Change information 914 Institution number f the corporation is a Canadian-controlled loes it qualify for the one-month extension f this return was prepared by a tax prepared The attached return was prepared The attached return was prepared	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amoun If the result is positive, you ha If the result is negative, you ha Balance unpaid For information on how to ma canada.ca/payments.	Ave a balance unpaid . ave an overpayment . er line applies. for refund a difference ke your payment, go to s 2 No X ation provided to it.
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information Start Change information Start Change information 914 Institution number f the corporation is a Canadian-controlled does it qualify for the one-month extension f this return was prepared by a tax prepare Certification	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount is positive, you han the result is negative, you han the result i	Ave a balance unpaid . ave an overpayment . er line applies. or refund a difference ke your payment, go to
Provincial and territorial capital gains refur Provincial and territorial refundable tax cree Fax instalments paid efund code 894 Overge Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information Start Change information 914 Institution number f the corporation is a Canadian-controlled to be sit qualify for the one-month extension f this return was prepared by a tax prepare Certification 950 HORNBOSTEL Last name m an authorized signing officer of the corp	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount If the result is positive, you han if the result is negative, you han if the	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Provincial and territ	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount fit the result is positive, you han if the result is negative, whan if the result is negative, what the result	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Provincial and territ	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount fit the result is positive, you han if the result is negative, whan if the result is negative, what the result	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Provincial and territ	Addits from Schedule 18	812 840 al credits 890 Balance (amount A minus amount If the result is positive, you hat If the result is negative, you hat Enter the amount on whicheve Generally, we do not charge of \$2 or less. Balance unpaid For information on how to mat canada.ca/payments. 920 argel inc. accepts no responsibility for deficiencies in the inform 954 COURT-APPC Pos ncluding accompanying schedules and st liso certify that the method of calculating ir ment attached to this return.	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to 2 No X ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Provincial and the province to the tax cre Provincial tax province to the tax cre Provincial tax province to the tax cre Provincial tax province tax province to the tax cre Provincial tax province tax province to the tax cre Province tax province tax	Addits from Schedule 18	812 al credits 890 Balance (amount A minus amount If the result is positive, you have the result is negative, you have the result is negative, you have the result is negative, you have the amount on whicheve Generally, we do not charge of \$2 or less. Balance unpaid For information on how to maching a canada.ca/payments. 896 1 Yes 920 argel inc. accepts no responsibility for deficiencies in the inform 954 COURT-APPC Pos ncluding accompanying schedules and st ilso certify that the method of calculating ir ment attached to this return. 956 (he corporation	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that ncome for this tax 416) 498-4308 Telephone number
Provincial and territorial capital gains refur Provincial and territorial refundable tax cre Provincial and territorial refurse Provincial refurse Provincial and territorial refurse Provincial and territorial refurse Provincial and territorial refurse Provincial refurse Provincial refurse Provincial and territorial refurse Provincial refurse Provincial refurse Provincial refurse Provincial and territorial refurse Provincial refurse Provincial refu	Addits from Schedule 18	812 al credits 890 Balance (amount A minus amount If the result is positive, you have the result is negative, you have the result is negative, you have the result is negative, you have the amount on whicheve Generally, we do not charge of \$2 or less. Balance unpaid For information on how to maching a canada.ca/payments. 954 COURT-APPC Posencluding accompanying schedules and st ilso certify that the method of calculating ir ment attached to this return. 956 (method of calculating ir ment attached to this return.	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that ncome for this tax 416) 498-4308 Telephone number
Provincial and territorial capital gains refur Provincial and territorial refundable tax cree Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information Start Change information Start Change information 914 Institution number f the corporation is a Canadian-controlled loes it qualify for the one-month extension f this return was prepared by a tax prepare Certification 950 HORNBOSTEL Last name m an authorized signing officer of the corp is information given on this return is, to th ear is consistent with that of the previous to 955 2019-05-02 Date (yyyy/mm/dd) the contact person the same as the author	Ad from Schedule 18	812 al credits 890 Balance (amount A minus amount If the result is positive, you hat If the result is negative, you hat Enter the amount on whicheve Generally, we do not charge of \$2 or less. Balance unpaid For information on how to mat canada.ca/payments. 896 1 Yes 920 argel inc. accepts no responsibility for deficiencies in the inform 954 COURT-APPC Pos ncluding accompanying schedules and st ilso certify that the method of calculating ir ment attached to this return. 956 (the corporation tion below 957	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to a 2 No X ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that ncome for this tax 416) 498-4308 Telephone number
Provincial and territorial capital gains refur Provincial and territorial refundable tax cree Fax instalments paid efund code 894 Overp Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada already gave us, complete the information Start Change information 914 Institution number f the corporation is a Canadian-controlled does it qualify for the one-month extension f this return was prepared by a tax prepared Certification 950 HORNBOSTEL Last name m an authorized signing officer of the corp he information given on this return is, to the ear is consistent with that of the previous the 955 2019-05-02 Date (yyyy/mm/dd) the contact person the same as the auth 958	Ad from Schedule 18	812 al credits 890 Balance (amount A minus amount If the result is positive, you have the result is negative, you have the result is negative, you have the result is negative, you have the amount on whicheve Generally, we do not charge of \$2 or less. Balance unpaid For information on how to maching a canada.ca/payments. 954 COURT-APPC Posencluding accompanying schedules and st ilso certify that the method of calculating ir ment attached to this return. 956 (method of calculating ir ment attached to this return.	Ave a balance unpaid. ave an overpayment. er line applies. or refund a difference ke your payment, go to ation provided to it. DINTED RECEIVER ition, office, or rank atements, and that ncome for this tax 416) 498-4308 Telephone number

Indicate your language of correspondence by entering 1 for English or 2 for French.
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

 \bullet

Form identifier 100

Canada Revenue Agence du revenu du Canada

SCHEDULE 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIF	
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Corporation's name	Business number	Tax year end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2018-03-31

Balance sheet information

Account	Description G	SIFI	Current year	Prior year
Assets –				
		599 +	14,286,736	13,363,120
		+ 800		
		009 – _		
	5 1	178 +		
		179 – _		
		589 +		1,885
	_* Assets held in trust 2	590 +		
	Total assets (mandatory field) 22	599 =	14,286,736	13,365,005
Liabilitie				
	_ Total current liabilities	139 + _	7,148,928	6,581,302
		450 + _	7,425,116	6,958,787
	[*] Subordinated debt	460 + _		
	_* Amounts held in trust	470 +		
	_ Total liabilities (mandatory field)34	499 =	14,574,044	13,540,089
Shareho	Ider equity			
	Total shareholder equity (mandatory field)	620 +	-287,308	-175,084
	_ Total liabilities and shareholder equity	640 =	14,286,736	13,365,005
Retained	l earnings			
	•	849 =	-287,408	-175,184
Generic item	,			

* Generic item

The attached return was prepared without audit or review from information provided by the Debtor. msi Spergel inc. accepts no responsibility for deficiencies in the information provided to it.

T Agenc	y dū Canada GENERAL INDEX OF FINANCIAL INFORMAT			
Form identifier	125			
Corporation's n	ame	Bu	siness number	Tax year end Year Month Day
2203284 OM	ITARIO INC.	8112	4 2098 RC0001	2018-03-31
ncome sta	tement information			
Description	GIFI			
)perating nam				
escription of t				
equencenum	ber 0003 01			
Account	Description	GIFI	Current year	Prior year
ncome st	atement information			
	5	3089 + _		
		8518 – _	29,665	
	Gross profit/loss	8519 = _	-29,665	
	• • • • • • • • • • • • • • • • • • • •	8518 +	29,665	
	······································	9367 + _	83,584	202,74
	Total expenses (mandatory field)	9368 = _	113,249	202,74
	Total revenue (mandatory field)	8299 +	1,025	25,77
		9368 —	113,249	202,74
	Net non-farming income	9369 = _	-112,224	-176,96
arming i	ncome statement information			
		9659 + _		
	······································	9898 – _		
	Net farm income	9899 = _		
	Net income/loss before taxes and extraordinary items	9970 = _	-112,224	-176,96
	Total other comprehensive income	9998 = _		
	enviteme and income (linked to Schedule 140)			
	nary items and income (linked to Schedule 140)	975 –		
	J ()	9976 –		
		9980 +		
		9985 –		
		9990 –		
		9995 –		
		9998 +		
	Net income/loss after taxes and extraordinary items (mandatory field)	9999 =	-112,224	-176,96

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Schedule 141

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Notes Checklist

Corporation's name	Business number	Tax Year End			
		Year Month Day			
2203284 ONTARIO INC.	81124 2098 RC0001	2018-03-31			
• Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in the	se parts as the accountant) w	√ho prepared or			

reported on the financial statements. If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and T4012, T2 Corporation Income Tax Guide.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

- Part 1 – Information on the accountant who prepared or reported on the financial statements

Does the accountant have a professional designation?	 No
Is the accountant connected* with the corporation?	 No X
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.

* 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.

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

Choose the option that represe	ents the highest level of invo	olvement of the accountant:
--------------------------------	--------------------------------	-----------------------------

| Completed an auditor's report | |
 | 1 | | |
|-----------------------------------|-----|------|------|------|------|------|------|------|------|------|------|------|------|---|---|--|
| Completed a review engagement rep | ort |
 | 2 | | |
| Conducted a compilation engagemer | nt |
 | 3 | X | |

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?	lo 🗌
─ 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?	lo X
If yes , complete lines 104 to 107 below:	
Are subsequent events mentioned in the notes?	lo 🗌
Is re-evaluation of asset information mentioned in the notes?	lo 🗌
Is contingent liability information mentioned in the notes? N	lo 🗌
Is information regarding commitments mentioned in the notes?	lo
Does the corporation have investments in joint venture(s) or partnership(s)?	lo X



Part 4 – Other information (continued) -

Impairment and fair value changes

If yes , enter the amount recognized:	In net income Increase (decrease)	In OCI Increase (decrease)		
Property, plant, and equipment	211			
Intangible assets	216			
Investment property 220				
Biological assets				
Financial instruments	231			
Other	236			
Financial instruments				
Did the corporation derecognize any financial instrument(s) during the ta	x year (other than trade receivables)?		250 Yes	No X
Did the corporation apply hedge accounting during the tax year?			255 Yes	NoX
Did the corporation discontinue hedge accounting during the tax year?			260 Yes	No X
Adjustments to opening equity				
Was an amount included in the opening balance of retained earnings or recognize a change in accounting policy, or to adopt a new accounting so			265 Yes	NoX
If yes , you have to maintain a separate reconciliation.				

SCHEDULE 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifier 10										
Name of corporat	ion			Business Number	Tax year-end Year Month Day					
2203284 ONT	ARIO INC.			81124 2098 RC0001	2018-03-31					
Assets – line	s 1000 to 2599									
1000	445,014	1002	6,081,286	1060	1					
1066	14,836	1240	2,082,651	1480	5,615,198					
1486	47,750	1599	14,286,736	2599	14,286,736					
Liabilities – I	ines 2600 to 3499									
2620	627,642	2961	6,521,286	3139	7,148,928					
3140	5,404,178	3260	2,020,938	3450	7,425,116					
3499	14,574,044									
Shareholder	equity – lines 3500 to 3640									
3500	100	3600	-287,408	3620	-287,308					
3640	14,286,736									
Retained ear	Retained earnings – lines 3660 to 3849									
3660	-175,184	3680	-112,224	3849	-287,408					

The attached return was prepared without audit or review from information provided by the Debtor. msi Spergel inc. accepts no responsibility for deficiencies in the information provided to it.

SCHEDULE 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifier 125					
Name of corporation				Business Number	Tax year-end Year Month Day
2203284 ONTARIO	D INC.			81124 2098 RC0001	2018-03-31
Description —					
Sequence number	0003 01				
Revenue – lines	8000 to 8299				
8094	1,025	8299	1,025		
Cost of sales – li	nes 8300 to 8519				
8360	29,665	8518	29,665	8519	-29,665
Operating expen	ses – lines 8520 to 9	369			
8524	35,000	8690	1,800	8715	155
8810	13,295	8860	7,925	8861	21,859
8960	2,677	9200	568	9220	305
9367	83,584	9368	113,249	9369	-112,224
Extraordinary ite	ems and taxes – lines	9970 to 9999			

9970

-112

-112,224

-112,224

The attached return was prepared without audit or review from information provided by the Debtor. msi Spergel inc. accepts no responsibility for deficiencies in the information provided to it.

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Canada Revenue

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Schedule 4

Corporation Loss Continuity and Application

Corporation's name	Business number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2018-03-31

- Use this form to determine the continuity and use of available losses; to determine a current-year non-capital loss, farm loss, restricted farm loss, or limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that can be applied in a year; and to ask for a loss carryback to previous years.
- A corporation can choose whether or not to deduct an available loss from income in a tax year. The corporation can deduct losses in any order. However, for
 each type of loss, deduct the oldest loss first.
- According to subsection 111(4) of the *Income Tax Act*, when control has been acquired, no amount of capital loss incurred for a tax year ending before that time is deductible in computing taxable income in a tax year ending after that time. Also, no amount of capital loss incurred in a tax year ending after that time is deductible in computing taxable income of a tax year ending before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses, except as listed in paragraphs 111(5)(a) and (b).
- For information on these losses, see the T2 Corporation Income Tax Guide.

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- File one completed copy of this schedule with the T2 return, or send the schedule by itself to the tax centre where the return is filed.
- All legislative references are to the Income Tax Act.

- Part 1 – Non-capital losses ———

Determination of current-year non-capital loss	
Net income (loss) for income tax purposes	-112,224 _A
Deduct: (increase a loss)	
Net capital losses deducted in the year (enter as a positive amount)a	
Taxable dividends deductible under section 112 or subsections 113(1) or 138(6)	
Amount of Part VI.1 tax deductible under paragraph 110(1)(k)c.	
Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2)	
Subtotal (total of amounts a to d)	В
Subtotal (amount A minus amount B; if positive, enter "0"	") <u>-112,224</u> C
Deduct: (increase a loss)	
Section 110.5 or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions	
Subtotal (amount C minus amount D)) <u>-112,224</u> E
Add: (decrease a loss) Current-year farm loss (the lesser of: the net loss from farming or fishing included in income and the non-capital loss before deducting the farm loss)	F
Current-year non-capital loss (amount E plus amount F; if positive, enter "0")	G
If amount G is negative, enter it on line 110 as a positive.	
Continuity of non-capital losses and request for a carryback	
Non-capital loss at the end of the previous tax year	
Deduct: Non-capital loss expired (note 1) f	
Non-capital losses at the beginning of the tax year (amount e minus amount f) 102 176,969	176,969 н
Add:	
Non-capital losses transferred on an amalgamation or on the wind-up of a subsidiary (note 2)	
corporation 105 g Current-year non-capital loss (from amount G) 112,224 h 112,224 h	
	112 224
Subtotal (amount g plus amount h) <u>112,224</u>	112,224
Subtotal (amount H plus amount I)) <u>289,193</u> J
Note 1: A non-capital loss expires as follows:	
 after 10 tax years if it arose in a tax year ending after March 22, 2004, and before 2006; and after 20 tax years if it arose in a tax year ending after 2005. 	
An allowable business investment loss becomes a net capital loss after 10 tax years if it arose in a tax year ending after Marc	:h 22, 2004.
Note 2 Subsidiary is defined in subsection 88(1) as a taxable Canadian corporation of which 90% or more of each class of issued sh	ares are owned by

its parent corporation and the remaining shares are owned by persons that deal at arm's length with the parent corporation.



Deduct:			
Other adjustments (includes adjustments for an ac	quisition of control)	i	
Section 80 – Adjustments for forgiven amounts		j	
Subsection 111(10) – Adjustments for fuel tax reba	ite	j.1	
Non-capital losses of previous tax years applied in t Enter amount k on line 331 of the T2 Return.	the current tax year	k	
Current and previous year non-capital losses applie taxable dividends subject to Part IV tax (note 3)		<u> </u>	
	Subtotal (total of amounts i to I)	_►	K
	Non-capital losses before any request for a carryback (amount J minus and	mount K)	<u>289,193</u> ∟
Deduct – Request to carry back non-capital loss	s to:		
First previous tax year to reduce taxable income		m	
Second previous tax year to reduce taxable income		n	
Third previous tax year to reduce taxable income		O	
First previous tax year to reduce taxable dividends	subject to Part IV tax	p	
	nds subject to Part IV tax	q	
Third previous tax year to reduce taxable dividends		r	
Total of requests to carry back non-capit	tal losses to previous tax years (total of amounts m to r)	_▶	M
	pital losses to be carried forward to future tax years (amount L minus amount	M) 180	289,193 _N
	335 from Schedule 3, Dividends Received, Taxable Dividends Paid, and Part I		n.

ļ	Continuity of capital losses and request for a carryback	
ļ	Capital losses at the end of the previous tax year	
ļ	Capital losses transferred on an amalgamation or on the wind-up of a subsidiary corporation 205 b	
ļ	Subtotal (amount a plus amount b)	A
	Deduct:	
	Other adjustments (includes adjustments for an acquisition of control)	
	Section 80 – Adjustments for forgiven amounts d	
	Subtotal (amount c plus amount d)	B
	Subtotal (amount A minus amount B)	C
ļ	Add: Current-year capital loss (from the calculation on Schedule 6, Summary of Dispositions of Capital Property)	D
	Unused non-capital losses that expired in the tax year (note 4)	
	Allowable business investment losses (ABILs) that expired as non-capital losses at the end of the previous tax year (note 5) f	
	Enter amount e or f, whichever is less g	
	ABILs expired as non-capital losses: line 215 multiplied by 2.000000	E
	Subtotal (total of amounts C to E)	-
I		F

Note

If there has been an amalgamation or a wind-up of a subsidiary, do a separate calculation of the ABIL expired as

non-capital loss for each predecessor or subsidiary corporation. Add all these amounts and enter the total on line 220 above.

Note 4: If the loss was incurred in a tax year ending after March 22, 2004, determine the amount of the loss from the 11th previous tax year and enter the part of that loss that was not used in previous years and the current year on line e.

Note 5: If the ABILs were incurred in a tax year ending after March 22, 2004, enter the amount of the ABILs from the 11th previous tax year. Enter the full amount on line f.

Part 2 – Capital losses (continued)				
Deduct: Capital losses from previous tax years applied against the current-y	ear net capital gain (no	ote 6)		G
Capital losses b	efore any request for a	carryback (amount	F minus amount G)	н
Deduct – Request to carry back capital loss to (note 7):				
Deduct – Request to carry back capital loss to (note /).	Capital gain	Amount	carried back	
	(100%)		100%)	
First previous tax year		951	h	
Second previous tax year		952	i	
			'	
Third previous tax year			j	
	subtotal (total of amour			'.
Closing balance of capital losses to be carried	forward to future tax y	/ears (amount H mi		J
Note 6: To get the net capital losses required to reduce the taxable cap from line 225 divided by 2 at line 332 of the T2 return.	ital gain included in the	e net income (loss) f	or the current-year tax, enter the a	amount
Note 7: On line 225, 951, 952, or 953, whichever applies, enter the act result represents the 50% inclusion rate.				ıe
– Part 3 – Farm losses –				
Continuity of farm losses and request for a carryback				
Farm losses at the end of the previous tax year			а	
Deduct: Farm loss expired (note 8)			\$	
Farm losses at the beginning of the tax year (amount a minus amount b)			ů	А
Add:		205		
Farm losses transferred on an amalgamation or on the wind–up of a subsidi Current-year farm loss (amount F in Part 1)		305 310	C	
	total (amount c plus ar		a	В
Cub	iotal (amount o piùo ai		nt A plus amount B)	c
Deduct:		Subiotal (amou	ntA plus anount b)	0
Other adjustments (includes adjustments for an acquisition of control)		350	е	
Section 80 – Adjustments for forgiven amounts			f	
Farm losses of previous tax years applied in the current tax year			g	
Enter amount g on line 334 of the T2 Return.				
Current and previous year farm losses applied against current-year taxable dividends subject to Part IV tax (note 9)		335	h	
	ubtotal (total of amoun			D
	efore any request for a			F
		54)245(464	• ·····•• • ····•• • ····•• ····••	
Deduct – Request to carry back farm loss to:				
First previous tax year to reduce taxable income		921	i	
			j	
Third previous tax year to reduce taxable income			k	
First previous tax year to reduce taxable dividends subject to Part IV tax				
Second previous tax year to reduce taxable dividends subject to Part IV tax			m	
Third previous tax year to reduce taxable dividends subject to Part IV tax	· · · · · · · · · · ·		n	_
	ubtotal (total of amour			F
Closing balance of farm losses to be carried	torward to future tax y	ears (amount E min	us amount F) BBU	G
Note 8: A farm loss expires as follows:	. .			
 after 10 tax years if it arose in a tax year ending before 2006 after 20 tax years if it arose in a tax year ending after 2005. 	; and			
Note 9: Amount h is the total of lines 340 and 345 from Schedule 3.				

Part 4 – Restricted farm losses –

Current-year restricted farm loss			
Total losses for the year from farming business			485 A
Minus the deductible farm loss:			
(amountAabove\$2,500	0) divided by 2 =	a	
Amount a or \$ 15,000 (note 10), whichever	is less	<u></u> ►	b
		2,500	С
	Subtotal (amount b plus	s amount c) 2,500	► <u>2,500</u> в
	Current-year restri	cted farm loss (amount A minus amo	unt B) C
Continuity of restricted farm losses and request	for a carryback		
Restricted farm losses at the end of the previous tax	•		d
Deduct: Restricted farm loss expired (note 11)	· · · · · · · · · · · · · · · · · · · ·	400	е
Restricted farm losses at the beginning of the tax yea		402	▶D
Add:			
Restricted farm losses transferred on an amalgama of a subsidiary corporation	ation or on the wind-up	405	f
Current-year restricted farm loss (from amount C)			a
Enter amount g on line 233 of Schedule 1, Net Inco			9
	Subtotal (amount f plus	s amount a)	► E
		Subtotal (amount D plus amo	=
			ince) i
Deduct: Restricted farm losses from previous tax years appl Enter amount h on line 333 of the T2 return.	ied against current farming income .	430	h
Section 80 – Adjustments for forgiven amounts		440	i
		450	j
	Subtotal (total of am	ounts h to j)	G
F	Restricted farm losses before any request fo	or a carryback (amount F minus amou	unt G) H
Deduct – Request to carry back restricted farm I	ass to:		
First previous tax year to reduce farming income			k
Second previous tax year to reduce farming income			
Third previous tax year to reduce farming income			m
······································	Subtotal (total of amo		►I
Closing balance of restricted	farm losses to be carried forward to future ta	ax years (amount H minus amount I)	480 J
Note			
The total losses for the year from all farming busin	esses are calculated without including scie	ntific research expenses.	
Note 10: For tax years that end before March 2	1, 2013, use \$6,250 instead of \$15.000.		
Note 11: A restricted farm loss expires as follow			
• after 10 tax years if it arose in a tax			
 after 20 tax years if it arose in a tax 	year ending after 2005.		

Part 5 – Listed personal property losses		
Continuity of listed personal property loss and request for a carryback		
Listed personal property losses at the end of the previous tax year	a	
Deduct: Listed personal property loss expired after 7 tax years	b	
Listed personal property losses at the beginning of the tax year (amount a minus a	amountb) 502 ►	Α
Add: Current-year listed personal property loss (from Schedule 6)		В
	Subtotal (amount A plus amount B)	C
Deduct: Listed personal property losses from previous tax years applied against listed personal property gains Enter amount c on line 655 of Schedule 6.		
Other adjustments		D
	any request for a carryback (amount C minus amount D)	B
Deduct – Request to carry back listed personal property loss to:		
Second previous tax year to reduce listed personal property gains Third previous tax year to reduce listed personal property gains		F
Closing balance of listed personal property losses to be carried forwa	ard to future tax years (amount E minus amount F) 580	G

	urrent-year limited	partnership loss	es ——	-			-				_	
	1	2	-	3	4		5		6	_	7	
	Partnership account number	Tax year ending yyyy/mm/dd	share	ooration's e of limited ership loss	Corpora at-risk ar		Total of corpor share of partn investment tax farming losse resource expo	ership ccredit, s, and	Column 4 m column 5 (if negative, en	5	Current-year limited partnership losses (column 3 minus column 6)	
	600	602		604	606	6	608				620	
						Tot	t al (enter this arr	nount on	line 222 of Sche	dule 1)		
Li	imited partnership	losses from prev	ious tax y	years that ma	y be applie	ed in the	current year —					
	1	2		3	4		5		6		7	
	Partnership account number	Tax year ending yyyy/mm/dd	partners the end o tax year transfo amalga the wi	imited ship losses at of the previous and amounts erred on an imation or on ind-up of a bsidiary	Corpora at-risk ar		Total of corpor share of partn investment tax business or pr losses, and re expense	ership credit, operty source	Column 4 m column 5 (if negative, en	5	Limited partnership losses that may be applied in the year (the lesser of columns 3 and 6)	
	630	632		634	636		638				CE0	
C	ontinuity of limited								5		650	
C	ontinuity of limited	partnership loss	es that ca	an be carried	forward to tnership isferred r on an ion or on up of a	future ta Currer partne	ax years —	loss the (mus ol	5 ed partnership es applied in current year st be equal to r less than line 650)	p closing forv (colu	6 urrent year limited artnership losses g balance to be carrie ward to future years umn 2 plus column 3 is column 4 minus	
- C(ontinuity of limited 1 Partnership	partnership loss 2 Limited partr losses at the	hership end of tax year	an be carried 3 Limited par losses tran in the yea amalgamat the wind-u	forward to tnership isferred r on an ion or on up of a iary	future ta	4 4 t-year limited ership losses	loss the (mus ol	ed partnership es applied in current year st be equal to r less than	p closing forv (colu	6 urrent year limited artnership losses g balance to be carried ward to future years umn 2 plus column 3	
- C(ontinuity of limited 1 Partnership account number	partnership loss 2 Limited partr losses at the the previous t	es that ca	an be carried 3 Limited par losses tran in the yea amalgamat the wind-t subsid	forward to tnership isferred r on an ion or on up of a iary	future ta	4 4 ht-year limited ership losses n line 620) 670	loss the (mus ol	ed partnership es applied in current year st be equal to r less than line 650)	p closing forv (colu	6 urrent year limited artnership losses g balance to be carried ward to future years umn 2 plus column 3 is column 4 minus column 5)	
e	ontinuity of limited 1 Partnership account number 660	partnership loss 2 Limited partr losses at the the previous t 662	ees that ca hership e end of tax year	an be carried 3 Limited par losses tran in the yea amalgamat the wind-u subsid 664 cal (enter this a	forward to tnership isferred r on an ion or on up of a iary	future ta	4 4 ht-year limited ership losses m line 620)	loss the (mus ol	ed partnership es applied in current year st be equal to r less than line 650)	p closing forv (colu	6 urrent year limited artnership losses g balance to be carried ward to future years umn 2 plus column 3 is column 4 minus column 5)	
e	ontinuity of limited 1 Partnership account number	partnership loss 2 Limited partr losses at the the previous t 662	ees that ca nership e end of tax year Tot	an be carried 3 Limited par losses tran in the yeal amalgamat the wind-u subsid 664 cal (enter this a	forward to tnership isferred r on an ion or on up of a iary	future ta	4 4 ht-year limited ership losses n line 620) 670	loss the (mus ol	ed partnership es applied in current year st be equal to r less than line 650)	p closing forv (colu	6 urrent year limited artnership losses g balance to be carrie ward to future years um 2 plus column 3 is column 4 minus column 5)	
e bu n t 8	ontinuity of limited 1 Partnership account number 660	partnership loss 2 Limited partr losses at the the previous 1 662 u can attach more der paragraph	nership e end of tax year Tot schedules	an be carried 3 Limited par losses tran in the yea amalgamat the wind- subsid 664 cal (enter this a s.)(f)	forward to tnership isferred r on an ion or on up of a iary	future ta	4 4 ht-year limited ership losses n line 620) 670	loss the (mus ol	ed partnership es applied in current year st be equal to r less than line 650)	p closing forv (colu	6 urrent year limited artnership losses g balance to be carrie ward to future years um 2 plus column 3 is column 4 minus column 5)	
e bu n t 8 are cas	ontinuity of limited 1 Partnership account number 660 need more space, you	partnership loss 2 Limited partr losses at the the previous t 662 u can attach more der paragraph 8 a subsidiary, if the ould become the lo	Tot schedules n 88(1.1 8(1.1)(f), c election is sos of the p	an be carried 3 Limited par losses tran in the yeal amalgamat the wind-u subsid 664 cal (enter this a check the box made, the nor parent corporat	forward to thership isferred r on an ion or on up of a iary mount on lia n-capital los tion for a pai	future ta Currer partne (fror ne 335 of ne 335 of	4 4 4 4 4 4 4 4 6 7 6 7 6 7 6 7 6 7 6 7	loss the (mus or	ed partnership es applied in current year st be equal to r less than line 650) 675	p closin, forv (colu plu 190 rship los	6 urrent year limited artnership losses g balance to be carried ward to future years um 2 plus column 3 us column 4 minus column 5) 680 Yes s of the	

Non-Capital Loss Continuity Workchart

Part 6 – Analysis of balance of losses by year of origin

Non-capital losses

	Balance at	Loss incurred		Loss	Applied t	Applied to reduce	
Year of origin	balance at beginning of year	in current year	Adjustments and transfers	carried back Parts I & IV	Taxable income	Part IV tax	Balance at end of year
Current	N/A	112,224			N/A		112,224
1st preceding taxation year 2017-03-31	176,969	N/A		N/A			176,969
2nd preceding taxation year 2016-03-31		N/A		N/A			
3rd preceding taxation year 2015-03-31		N/A		N/A			
4th preceding taxation year							
2014-03-31 5th preceding taxation year		N/A		N/A			
6th preceding taxation year		N/A		N/A			
7th preceding taxation year		N/A		N/A			
8th preceding taxation year		N/A		N/A			
9th preceding taxation year		N/A		N/A			
10th preceding taxation year		N/A		N/A			
11th preceding taxation year		N/A		N/A			
12th preceding taxation year		N/A		N/A			
13th preceding taxation year		N/A		N/A			
14th preceding taxation year		N/A		N/A			
15th preceding taxation year		N/A		N/A			
16th preceding taxation year		N/A		N/A			
17th preceding taxation year		N/A		N/A			
		N/A		N/A			
18th preceding taxation year		N/A		N/A			
19th preceding taxation year		N/A		N/A			
20th preceding taxation year		N/A		N/A			*
Total	176,969	112,224					289,193

 * This balance expires this year and will not be available next year.



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SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2018-03-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only or	ne number per sha	areholder		
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
	100	200	300	350	400	500
1	MARY LOU SANTAGUIDA		451 077 416		100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						



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Schedule 510

Ontario Corporate Minimum Tax

Corporation's name	Business number	Tax year-end
2203284 ONTARIO INC.	81124 2098 RC0001	Year Month Day 2018-03-31

File this schedule if the corporation is subject to Ontario corporate minimum tax (CMT). CMT is levied under section 55 of the Taxation Act, 2007 (Ontario), referred to as the "Ontario Act".

• Complete Part 1 to determine if the corporation is subject to CMT for the tax year.

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- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
 - 1) a corporation exempt from income tax under section 149 of the federal Income Tax Act;
 - 2) a mortgage investment corporation under subsection 130.1(6) of the federal Act;
 - 3) a deposit insurance corporation under subsection 137.1(5) of the federal Act;
 - 4) a congregation or business agency to which section 143 of the federal Act applies;
 - 5) an investment corporation as referred to in subsection 130(3) of the federal Act; or
 - 6) a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the T2 Corporation Income Tax Return.

Part 1 – Determination of CMT applicability

Total assets of the corporation at the end of the tax year *	14,286,736
Share of total assets from partnership(s) and joint venture(s)*	
Total assets of associated corporations (amount from line 450 on Schedule 511)	
Total assets (total of lines 112 to 116)	14,286,736
Total revenue of the corporation for the tax year ** 142	1,025
Share of total revenue from partnership(s) and joint venture(s) **	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	
Total revenue (total of lines 142 to 146)	1,025

The corporation is subject to CMT if:

 for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than \$5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than \$10,000,000.

for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than \$50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than \$100,000,000.
 If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

* Rules for total assets

- Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
- The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

** Rules for total revenue

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the tax year is less than 51 weeks, **multiply** the total revenue of the corporation or the partnership, whichever applies, by 365 and **divide** by the number of days in the tax year.
- The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

Part 2 – Adjusted net income/loss for CMT purposes	
Net income/loss per financial statements *	
Add (to the extent reflected in income/loss):	
Provision for current income taxes/cost of current income taxes	
Provision for deferred income taxes (debits)/cost of future income taxes	
Equity losses from corporations	
Financial statement loss from partnerships and joint ventures 226 Dividends deducted on financial statements (subsection 57(2) of the Ontario Act), 230 excluding dividends paid by credit unions under subsection 137(4.1) of the federal Act 230	
Other additions (see note below):	
Share of adjusted net income of partnerships and joint ventures **	
Total patronage dividends received, not already included in net income/loss	
281	
283	
Subtotal	► A
Deduct (to the extent reflected in income/loss):	
Provision for recovery of current income taxes/benefit of current income taxes	
Provision for deferred income taxes (credits)/benefit of future income taxes	
Equity income from corporations	
Financial statement income from partnerships and joint ventures	
Dividends deductible under section 112, section 113, or subsection 138(6) of the federal Act 330	
Dividends not taxable under section 83 of the federal Act (from Schedule 3)	
Gain on donation of listed security or ecological gift	
Accounting gain on transfer of property to a corporation under section 85 or 85.1 of the federal Act ***	
Accounting gain on transfer of property to/from a partnership under section 85 or 97 of the federal Act ****	
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****	
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act	
Other deductions (see note below):	
Share of adjusted net loss of partnerships and joint ventures **	
Tax payable on dividends under subsection 191.1(1) of the federal Act multiplied by 3	
not already included in net income/loss 336 Patronage dividends paid (from Schedule 16) not already included in net income/loss 338	
· · · · · · · · · · · · · · · · · · ·	
381 382	
383 384	
385	
387	
389 390	
Subtotal	A90 -112.224
Adjusted net income/loss for CMT purposes (line 210 plus amount A minus amount B)	
If the amount on line 490 is positive and the corporation is subject to CMT as determined in Part 1, enter the amount on line 515 in	Part 3.
If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (enter as a positive amount).	
Note	
In accordance with Ontario Regulation 37/09, when calculating net income for CMT purposes, accounting income should be adjust	
 exclude unrealized gains and losses due to mark-to-market changes or foreign currency changes on specified mark-to-market p include realized gains and losses on the disposition of specified mark-to-market property not already included in the accounting property is not a capital property or is a capital property disposed in the year or in a previous tax year ended after March 22, 200 	income, if the
"Specified mark-to-market property" is defined in subsection 54(1) of the Ontario Act.	
These rules also apply to partnerships. A corporate partner's share of a partnership's adjusted income flows through on a proportion to the corporate partner.	nate basis
* Rules for net income/loss	
 Banks must report net income/loss as per the report accepted by the Superintendent of Financial Institutions under the feder consolidation and equity methods are not used. 	ral Bank Act, adjusted so

- Part 2 – Calculation of adjusted net income/loss for CMT purposes (continued)

- Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, **multiply** the net income/loss by the ratio of the Canadian reserve liabilities **divided** by the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.
- Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.
- Corporations, other than insurance corporations, should report net income from line 9999 of the GIFI (Schedule 125) on line 210.
- ** The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the Ontario Act.
- *** A joint election will be considered made under subsection 60(1) of the Ontario Act if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.
- **** A joint election will be considered made under subsection 60(2) of the Ontario Act if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.
- ***** A joint election will be considered made under subsection 61(1) of the Ontario Act if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the T2 Corporation - Income Tax Guide.

Part 3 – CMT payable

Adjusted net income for CMT purposes (line 490 in Part 2, if positive)				
Deduct:					
CMT loss available (amount R from Part	7)	176,969			
Minus: Adjustment for an acquisition of the					
Adjusted CMT loss available		176,969 ►	176,969	С	
Net income subject to CMT calculation (in	negative, enter "0")				
Amount from line 520	Number of days in the tax <u>year before July 1, 2010</u> Number of days in the tax year	x 4 % =		. 1	
Amount from line 520	Number of days in the tax <u>year after June 30, 2010</u> 36 Number of days 36 in the tax year	55 × 2.7 % = _		2	
	Subtotal (amount 1 plus amount 2)	· · · · · · · · · · · · · · · · - <u>-</u>		3	
control. See subsection 58(3) of the *** Enter "0" on line 550 for life insurance	ne 540 minus line 550) (if negative, en fore CMT credit (amount F6 from Sche 5, <i>Tax Calculation Supplementary – Co</i> ble that exceeds the adjusted net incor Ontario Act. ce corporations as they are not eligible f irio from Part 9 of Schedule 21 on line 5	ter "0")	Part 4. rying on a business befo		D
If the provincial or territorial jurisdiction If the provincial or territorial jurisdiction Ontario taxable income **** Taxable income *****	entered on line 750 of the T2 return is entered on line 750 of the T2 return is =	"multiple," complete the foll	lowing calculation, and		00000_ F
Ontario allocation factor		- · · · · · · · · · · · · · · · · · · ·			<u> </u>
**** Enter the amount allocated to Ontar taxable income were \$1,000.	to from column F in Part 1 of Schedule	5. If the taxable income is i	nıl, calculate the amoun	It in column F as if the	
*****Enter the taxable income amount fro	om line 360 or amount Z of the T2 return	n, whichever applies. If the	taxable income is nil, er	nter "1,000".	

2019-05-02 17:07	81124	209073001
Part 4 – Calculation of CMT credit carryforward		
CMT credit carryforward at the end of the previous tax year *	G	
CMT credit expired *		
CMT credit carryforward at the beginning of the current tax year * (see note below)	▶ 620	
Add:		
CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below) . CMT credit available for the tax year (amount on line 620 plus amount on line 650)		н
CMT credit deducted in the current tax year (amount P from Part 5)		1
	minus amount I)	
Add:	·	
Net CMT payable (amount E from Part 3)		
SAT payable (amount O from Part 6 of Schedule 512)	<u> </u>	
Subtotal	►	K
CMT credit carryforward at the end of the tax year (amount J plus amount K)	670	L
 do not enter an amount on line G or line 600; for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, Corporate Minimum Tax (CMT), fo For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year. 	r the last tax year that ended ir	2008.
Note: If you entered an amount on line 620 or line 650, complete Part 6.		
─ Part 5 – Calculation of CMT credit deducted from Ontario corporate income tax payat	ole ———	
CMT credit available for the tax year (amount H from Part 4)		М
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)		
	I	
For a corporation that is not a life insurance corporation:		
CMT after foreign tax credit deduction (amount D from Part 3) 2		
For a life insurance corporation:		
Gross CMT (line 540 from Part 3) 3		
Gross SAT (line 460 from Part 6 of Schedule 512) 4		
The greater of amounts 3 and 4		
Deduct: line 2 or line 5, whichever applies:	6	
Subtotal (if negative, enter "0")	▶	N
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)		
Deduct:	_	
Total refundable tax credits excluding Ontario qualifying environmental trust tax credit (amount J6 minus line 450 from Schedule 5)		
(amount 36 minus line 450 from Schedule 5)	▶	0
		0

Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule. Is the corporation claiming a CMT credit earned before an acquisition of control?

CMT credit deducted in the current tax year (least of amounts M, N, and O)

If you answered **yes** to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction may be restricted, see subsections 53(6) and (7) of the Ontario Act.

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Ρ

2 No X

- Part 6 – Analysis of CMT credit available for carryforward by year of origin -

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	CMT credit balance *
10th previous tax year	680
9th previous tax year	681
8th previous tax year	682
7th previous tax year	683
6th previous tax year	684
5th previous tax year	685
4th previous tax year	686
3rd previous tax year	687
2nd previous tax year	688
1stprevious taxyear	689
Total **	

* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

** Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

Part 7 – Calculation of CMT loss carryforward		
CMT loss carryforward at the end of the previous tax year *	<u>176,969</u> Q	
CMT loss expired *	700	
CMT loss carryforward at the beginning of the tax year * (see note below)		176,969
CMT loss transferred on an amalgamation under section 87 of the federal Act ** (see note below)		
CMT loss available (line 720 plus line 750)		176,969 R
Deduct:		
CMT loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and lin	ne C in Part 3)	
	Subtotal (if negative, enter "0")	176,969 s
Add:		
Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if negative) (enter as a positive	e amount)	112,224
Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if negative) (enter as a positive CMT loss carryforward balance at the end of the tax year (amount S plus line 760)		289,193 T
 For the first harmonized T2 return filed with a tax year that includes days in 2009: do not enter an amount on line Q or line 700; 		
- for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, Corporate Min	<i>nimum Tax (CMT</i>), for the last tax year that en	ded in 2008.
For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous	tax year.	
** Do not include an amount from a predecessor corporation if it was controlled at any time before t of the other predecessor corporations.	the amalgamation by any	
Note: If you entered an amount on line 720 or line 750, complete Part 8.		

- Part 8 – Analysis of CMT loss available for carryforward by year of origin -

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	810	820
9th previous tax year	811	821
8th previous tax year	812	822
7th previous tax year	813	823
6th previous tax year	814	824
5th previous tax year	815	825
4th previous tax year	816	826
3rd previous tax year	817	827
2nd previous tax year	818	828
1st previous tax year		829
Total ***		

* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

** Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

*** The total of these two columns must equal the total of the amounts entered on lines 720 and 750.

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SCHEDULE 546

CORPORATIONS INFORMATION ACT ANNUAL RETURN FOR ONTARIO CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2018-03-31

- This schedule should be completed by a corporation that is incorporated, continued, or amalgamated in Ontario and subject to the Ontario Business Corporations Act (BCA) or Ontario Corporations Act (CA), except for registered charities under the federal Income Tax Act. This completed schedule serves as a Corporations Information Act Annual Return under the Ontario Corporations Information Act.
- Complete parts 1 to 4. Complete parts 5 to 7 only to report change(s) in the information recorded on the Ontario Ministry of Government Services (MGS) public record.
- This schedule must set out the required information for the corporation as of the date of delivery of this schedule.
- A completed Ontario Corporations Information Act Annual Return must be delivered within six months after the end of the corporation's tax year-end. The MGS considers this return to be delivered on the date that it is filed with the Canada Revenue Agency (CRA) together with the corporation's income tax return.
- It is the corporation's responsibility to ensure that the information shown on the MGS public record is accurate and up-to-date. To review the information shown for the corporation on the public record maintained by the MGS, obtain a Corporation Profile Report. Visit **www.ServiceOntario.ca** for more information.
- This schedule contains non-tax information collected under the authority of the Ontario Corporations Information Act. This information will be sent to the MGS for the purposes of recording the information on the public record maintained by the MGS.

Part 1 – Identification

100 C	00 Corporation's name (exactly as shown on the MGS public record)							
	2203284 ONTARIO INC.							
Jurisdi	ction incorporated, continued, or amalgamated,	110 Date of incorporation or		120	Ontario Corporation No.			
whiche	ever is the most recent	Year Month Day						
	Ontario	mostrecent	2009-04-14		2203284			

- Part 2 - Head or registered office address (P.O. box not acceptable as stand-alone address)-

200 Care of (if applicable)			
210 Street number 220 Street name/Rural route/Lot and 0 505 CONSUMERS ROAD	Concession number	230 Suite num 200	nber
Additional address information if applicable (line 220 must	be completed first)		
250 Municipality (e.g., city, town) TORONTO	260 Province/state ON	270 Country CA	280 Postal/zip code M2J 4V8
Part 3 – Change identifier Have there been any changes in any of the information most reconserving, addresses for service, and the date elected/appointed an senior officers, or with respect to the corporation's mailing addre public record maintained by the MGS, obtain a Corporation Profition 300 1 If there have been no changes, enter 1 in this box a lifthere are changes, enter 2 in this box and complete	nd, if applicable, the date th iss or language of preference ile Report. For more informa and then go to "Part 4 – Ce	e election/appointment cea ce? To review the informatic ation, visit www.ServiceOn rtification."	sed of the directors and five most on shown for the corporation on the Itario.ca .
Part 4 – Certification – I certify that all information given in this <i>Corporations Information</i> 450 HORNBOSTEL			
450 HORNBOSTEL Lastname	451 DEBOR	First name	
454 , Middle name(s)			
460 3 Please enter one of the following numbers in this b knowledge of the affairs of the corporation. If you a			ficer, or 3 for other individual having

Note: Sections 13 and 14 of the Ontario Corporations Information Act provide penalties for making false or misleading statements or omissions.



500	Please enter one of the following numbers in this box:	 Show no mailing add The corporation's ma registered office addr 		e as the head or
		3 - The corporation's cor	nplete mailing address i	s as follows:
510	Care of (if applicable)			
520	Street number 530 Street name/Rural route/Lot and Co	oncession number	540 Suite nu	Imber
550	Additional address information if applicable (line 530 must be	e completed first)		
560	Municipality (e.g., city, town)	70 Province/state	580 Country	590 Postal/zip code
	rt 6 – Language of preference –			

Corporate Taxpayer Summary

- Corpo	rate inf	ormatio	n ———												
Corporatio				22032	84 ONTARI	O INC.									
Taxation	/ear			2017-	04-01 to	201	8-03-31								
Jurisdictic	on			Ontari	0										
BC	AB	SK	MB	ON	QC	NB	NS	NO	PE	NL	ХО	YT	NT	NU	OC
				X											
Corporati	onisassoc	iated .		<u>N</u>											
Corporati	on is relate	d		<u>N</u>											
		•	ions												
	•			Canad	ian-Control	led Priv	vate Corp	oration							
	ount due (re		ral 												
					e (refund) fed	eral and	provincial	are all list	ed in the he	elp. Press F	⁻ 1 to consu	It the cont	ext-sensat	ive help.	
_ Sumr	nary of f	ederal i	nformat	ion —											
Netincom	-													-1	112,224
Taxable ir	icome														
Donations	;														
Calculatio	on of incom	e from an a	active busir	ness carrie	ed on in Cana	da									
Dividends	paid														
Dividen	ds paid – F	Regular									•				
Dividen	ds paid – E	ligible									·				
Balance o	of the low ra	ate income	pool at the	end of the	previous yea	ar									
Balance c	of the low ra	ate income	pool at the	end of the	year										
Balance c	of the gene	ral rate inco	ome pool a	the end c	f the previous	syear									
Balance c	of the gene	ral rate inco	ome pool a	t the end c	of the year										
Part I tax (base amo	unt)													
– Sumr	nary of f	ederal c	arryforv	vard/ca	rryback i	nform	ation —								
	ward balar						-								
Non-capit														-	289,193

$_{ar{}}$ Summary of provincial information – provincial income tax payable ———

	Ontario	Québec (CO-17)	Alberta (AT1)
Netincome	-112,224	· ·	· ·
Taxable income			
% Allocation	100.00		
Attributed taxable income			
Tax payable before deduction*			
Deductions and credits			
Nettax payable			
Attributed taxable capital	N/A		N/A
Capital tax payable**			N/A
Total tax payable***			
Instalments and refundable credits			
Balance due/Refund (-)			
Logging tax payable (COZ-1179)			
Taxpayable	N/A		N/A
* For Québec, this includes special taxes.			
** For Québec, this includes compensation tax and registration fee.			
*** For Ontario, this includes the corporate minimum tax, the Crown royalties' additional development tax credit and the special additional tax debit on life insurance corpora Balance due/refund.			
- Summary of provincial carryforward amounts			

Other carryforward amounts

Ontario

Corporate minimum tax loss that can be carried forward over 20 years – Schedule 510
oorporate minimum tax loss that can be carried for ward over 20 years – oeriedule o ro

Summary – taxable capital

Federal

Corporate name	Taxable capital used to calculate the business limit reduction (T2, line 415)	Taxable capital used to calculate the SR&ED expenditure limit for a CCPC (Schedules 31 and 49)	Taxable capital used to calculate line 233 of the T2 return	Taxable capital used to calculate line 234 of the T2 return
2203284 ONTARIO INC.	6,783,703	6,783,703		
Total	6,783,703	6,783,703		

Québec

Corporate name	Paid-up capital used to calculate the Québec business limit reduction (CO-771) and to calculate the additional deduction for transportation costs of remote manufacturing SMEs (CO-156.TR)	Paid-up capital used to calculate the \$1 million deduction (CO-1137.A and CO-1137.E)	Paid-up capital used to determine the applicability of Form CO-737.SI
Total			

289,193

2203284 ONTARIO INC. 81124 2098 800001

Total

Ontario		
	Corporate name	Specified capital used to calculate the expenditure limit – Ontario innovation tax credit (Schedule 566)
		Total
Other provinces		
	Corporate name	Capital used to calculate the Newfoundland and Labrador capital deduction on financial institutions (Schedule 306)

Five-Year Comparative Summary

	Currentyear	1st prior year	2nd prior year	3rd prior year	4th prior year
Federal information (T2) —	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
Vetincome	-112,224	-176,969			
	-112,227	-170,909			
axable income					
ctive business income					
Dividends paid					
Dividends paid – Regular					
Dividends paid – Eligible					
RIP – end of the					
revious year					
RIP – end of the year					
GRIP – end of the					
revious year					
BRIP – end of the year					
Donations					
alance due/refund (-)					
ine 996 – Amended ax return	X	X			
oss carrybacks requested in prior ears to reduce taxable income					
axation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
axable income before oss carrybacks	N/A	N/A			
Non-capital losses	N/A	N/A			
Net capital losses (50%)	N/A	N/A			
Restricted farm losses	N/A	N/A			
		N/A			
Farm losses	IN/A	IN/A			
Listed personal property losses (50%)	N/A	N/A			
otal loss carried back	N/A	N/A			
o prior years	N/A	N/A			
fter loss carrybacks	N/A	N/A			
osses in the current year carried ba o previous years to reduce taxable ncome (according to Schedule 4)	ck				
axation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
djusted taxable income before urrent year loss carrybacks*	N/A				N/A
Non-capital losses	N/A				N/A
Net capital losses (50%)	N/A				N/A
Restricted farm losses	N/A		·		N/A
Farmlosses	N/A				N/A
Listed personal property			·		
losses (50%)	N/A				N/A
ack to prior years	N/A				N/A
djusted taxable income fter loss carrybacks	N/A				N/A

 * The adjusted taxable income before current year loss carryback takes into account loss carrybacks that were made in prior taxation years.

2203-TaxReturn-Fiscal2018.218 2019-05-02 17:07		2018-03-31		2	203284 ONTARIO INC. 81124 2098
Loss carrybacks requested in prior years to reduce taxable dividends subject to Part IV tax					001
Taxation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
Adjusted Part IV tax multiplied by the multiplication factor**, before loss carrybacks	N/A	N/A			
·	N/A	N/A			
Non-capital losses					
Farmlosses	N/A	N/A			
Total loss carried back to prior years	N/A	N/A			
Adjusted Part IV tax multiplied by the multiplication factor**, after loss carrybacks	N/A	N/A			
Losses in the current year carried bar to previous years to reduce taxable dividends subject to Part IV tax	ck				
(according to Schedule 4)					
Taxation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
Adjusted Part IV tax multiplied by the multiplication factor**, before current-year loss					
carrybacks***	N/A				N/A
Non-capital losses	N/A				N/A
Farmlosses	N/A				N/A
Total current year losses carried back to prior years	N/A				N/A
Adjusted Part IV tax multiplied by the multiplication factor**, after loss carrybacks	N/A				N/A

The multiplication factor is 3 for dividends received before January 1, 2016, and 100 / 38 1/3 for dividends received after December 31, 2015.

*** The adjusted Part IV tax multiplied by the multiplication factor before current-year loss carrybacks takes into account loss carrybacks that were made in prior taxation years. This amount is multiplied by the multiplication factor to help you determine the loss amount that must be used to reduce Part IV tax payable to zero.

- Federal taxes					
Taxation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
Part I					
Part IV					
Part III.1					
Other*					
* The amounts displayed on line		Press F1 to consult the r	context-sensative help		

The amounts displayed on lines "Other" are all listed in the help. Press F1 to consult the context-sensative help.

Credits against part I tax	x				
Taxation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
Small business deduction					
M&P deduction					
Foreign tax credit					
Investment tax credit					
Abatement/other*					
* The amounts displayed on lines "	Other" are all listed in the help	. Press F1 to consult the c	context-sensative help.		

┌ Refunds/credits ────					
Taxation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
ITC refund					
Dividend refund					
- Eligible dividends					
-Non-eligible dividends					
Instalments					
Other*					
* The amounts displayed on lines "Oth	ner" are all listed in the help	. Press F1 to consult the c	context-sensative help.		

- Ontario -

Ontario					
Taxation year end	2018-03-31	2017-03-31	2016-03-31	2015-03-31	2014-03-31
Netincome	-112,224	-176,969			
Taxable income					
% Allocation	100.00	100.00			
Attributed taxable income					
Surtax					
Income tax payable before deduction Income tax deductions /credits					
Net income tax payable					
Taxable capital Capital tax payable					
Total tax payable* Instalments and refundable credits					
Balance due/refund**					

* For taxation years ending before January 1, 2009, this includes the corporate minimum tax and the premium tax. For taxation years ending after December 31, 2008, this includes the corporate minimum tax, the Crown royalties' additional tax, the transitional tax debit, the recaptured research and development tax credit and the special additional tax debit on life insurance corporations.

** For taxation years ending after December 31, 2008, the Balance due/Refund is included in the federal Balance due/refund.

APPENDIX "C"

2203-TaxReturn-Fiscal2019.219 2019-05-01 20:09

Canada Revenue

Agency

- Identification

Agence du revenu

du Canada

2019-03-31

Do not use this area

055

200

T2 Corporation Income Tax Return

This form serves as a federal, provincial, and 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 on this return are to the federal Income Tax Act and Income Tax Regulations. 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 canada.ca/taxes or Guide T4012, T2 Corporation – Income Tax Guide.

Business number (BN)	
Corporation's name	To which tax year does this return apply?
002 2203284 ONTARIO INC.	Tax year start Tax year-end
Address of head office	Year Month Day Year Month Day
Has this address changed since the last time we were notified?	060 2018-04-01 061 2019-03-31 Has there been an acquisition of control
If yes , complete lines 011 to 018.	resulting in the application of
011 505 Consumers Road	subsection 249(4) since the tax year start on line 060? 063 1 Yes 2 No X
012 Suite 200	
City Province, territory, or state	If yes, provide the date Year Month Day control was acquired
015 Toronto 016 ON	
Country (other than Canada) Postal or ZIP code	Is the date on line 061 a deemed tax year-end according to
017 CA 018 M2J 4V8	subsection 249(3.1)?
Mailing address (if different from head office address)	
Has this address changed since the last time we were notified?	Is the corporation a professional corporation that is a member of
If yes , complete lines 021 to 028.	a partnership?
021 c/o msi Spergel inc.	Is this the first year of filing after:
022 505 Consumers Road	Incorporation?
023 Suite 200	Amalgamation? 071 1 Yes 2 No X
City Province, territory, or state	If yes , complete lines 030 to 038 and attach Schedule 24.
025 Toronto 026 ON	Has there been a wind-up of a
Country (other than Canada) Postal or ZIP code	subsidiary under section 88 during the
027 CA 028 M2J 4V8	current tax year? 072 1 Yes 2 No X
Location of books and records (if different from head office address)	
Has this address changed since the last time we were notified? 030 1 Yes 2 No	Is this the final tax year before amalgamation? 076 1 Yes 2 No
If yes , complete lines 031 to 038. 031	Is this the final return up to dissolution?
032	If an election was made under
City Province, territory, or state	section 261, state the functional currency used
035 036	
Country (other than Canada) Postal or ZIP code	Is the corporation a resident of Canada? 080 1 Yes X 2 No
037 038	If no , give the country of residence on line 081 and complete and attach Schedule 97.
040 Type of corporation at the end of the tax year (tick one)	081
X 1 Canadian-controlled private corporation (CCPC)	Is the non-resident corporation
2 Other private corporation	claiming an exemption under an income tax treaty?
3 Public corporation	an income tax treaty?
4 Corporation controlled by a public corporation	If the corporation is exempt from tax under section 149, tick one of the following boxes:
5 Other corporation (specify)	085 1 Exempt under paragraph 149(1)(e) or (I)
If the type of corporation changed during	2 Exempt under paragraph 149(1)(j)
the tax year, provide the effective Year Month Day	3 Exempt under paragraph 149(1)(t)
date of the change	4 Exempt under other paragraphs of section 149
Do not use	this area
095 096	898



inancial tatement information: Use CIFI schedules 100, 122, and 141. chedulesAverage the following questions. For each year esponse, attach the schedule to the T2 return, unless otherwise instructed. The corporation is associated CCPC? the corporation have any non-retuleent takanchidders who own own gas harms? the corporation and associated CCPC? the corporation have any non-retuleent takanchidders who own own gas harms? the corporation have any non-retuleent takanchidders who own own gas harms? the corporation have any non-retuleent takanchidders who own own gas harms? the corporation have any non-retuleent takanchidders who own own gas harms? the corporation have any non-retuleent takanchidders who own own gas harms? the corporation chaining a device on the transfer of departments in the schedule takanchidders, officers, or employees, as the corporation chaining a device on the transfer of departments in a conversidence? the corporation chaining a device on the transfer of departments is account have any non-retule takanchidders, officers, or employees the schedule takanchidders, officers, or employee the schedule takanchidders, officers, or employees, as the corporation chaining a device on province is account takanchidders, officers, or employee the schedule takanchidders, officers, or employees the schedule takanchidders, officers, or employees the schedule takanchidders, officers, or employees, as the corporation chaining a device on provements is a convertise device of employee the schedule takanchidders, who and		000
chedules - Answer the following questions. For each yes response, attach the schedule to the T2 return, unless otherwise instructed.To Setethe corporation in associated CCPC1002the corporation in associated CCPC and is claiming the expenditure imm?101as the corporation in associated CCPC that is claiming the expenditure imm?101as the corporation in associated CCPC that is claiming the expenditure imm?101as the corporation in the ording yourse of busines?101as the corporation in the ording yourse of busines?101as the corporation in the ording yourse of busines?101as the corporation and any synthes: management files, or claim sinking payments to relation to claiming at atm3 information of the partmanus of the p	- Attachments	
The second sec		
the corporation an associated CCPC? and is chaining the expenditure limit?		Yes Schedule
the corporation and sexodiated C2PC that is claiming the expenditure final? as the corporation that early conservation that enclosives when with a strateriodise? 151 1 as the corporation in the early conservation that enclosives when with a strateriodise? 151 1 you an avery dyes to the above question, and the transactions when between corporation rolealing at arms (non-residents) 152 1 you an avery dyes to the above question, and the transaction was between corporation rolealing at arms (non-residents) 163 4 as the corporation claiming a decide of the transaction set of the enclose of the transaction set of an avery set of the transaction set of an avery set of the corporation claiming a decide of the transaction set of an avery set of the corporation and and avery set association of the corporation claiming a decide of the transaction discretionary that (withour reference to eaction 94)? 166 170 if the corporation claiming a decide of the corporation or rust that did not deal at arm's length 163 2 if the corporation and aver payments to a type and discretionary that (withour reference to eaction 94)? 163 2 if the corporation and aver payments to a type and discretionary that (withour reference to eaction 94)? 170 2 if the corporation and aver payments to a type and discretionary that (withour reference to eaction 94)? 170 2 if the corporation ande aver payments to a typ	Is the corporation related to any other corporations?	9
the corporation massociated CCPC fluit is claiming the expenditure timi? the corporation has any non-resident Sate bidders who with the shareholders? the corporation has any non-resident Sate bidders who with the shareholders? the corporation has any non-resident Sate bidders whith is shareholders? the corporation has any non-resident Sate bidders whith is shareholders? the corporation paid any roughts, management feas, or other similary payments to residente? the corporation claiming a dockulon for payments to a systeme? the corporation claiming a dockulon for payments to a systeme? the corporation claiming a dockulon for payments bo a systeme? the corporation claiming a dockulon for an tox sheller? the corporation claiming a dockulon for an tox sheller? the corporation claiming a dockulon for an tox sheller? the corporation claiming a dockulon for an tox sheller? the corporation claiming a dockulon for an tox sheller? the corporation claiming a dockulon for an tox sheller? the corporation claiming a dockulon for an tox sheller? the corporation and any symmets to a non-resident Si conduct fuer basections 202(1) and/or 105(1) of the corporation and any symmets to any any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders who awn 10% or more the corporation and any shareholders? the corporation and any shareholder who awn 10% or more the corporation and the amoble states? the co	Is the corporation an associated CCPC?	23
each terroportion have any non-resident shareholders who own volting shares? 11 1 as the corporation have any function including startion was between comparations on the dama starting in the shareholders, officient, or employees. 122 1 van any end officient in the ordinary course of business? Exclude non-arm's length transactions with non-residents 122 1 er all or substantially all of the assets of the transferor disposed of the transferor? 163 4 the corporation daming a loss or detaction from rax was been or other similar payments to residents of Canada? 164 1 the corporation daming a loss or detaction from rax was been better? 166 17 the corporation caloning a deduction for payments to a type of employee beneft plan? 167 17 the corporation caloning a base detaction from rax was been assigned? 163 2 the corporation namels any payments to non-resident site and that yea? 163 2 as the corporation namel any payments to non-resident site and that yea? 173 17 17 the corporation namel any payments to non-resident site any that yea? 173 17 17 17 17 17 17 17 17 17 17 17 17 17 17 17 17		49
as the corporation had any framacations, including section 85 transfers, with its shareholders, officers, or employees, use of the transaction was between corporation not dealing at arm's length, end of the transaction was between corporation not dealing at arm's length, end or use transfers of the transaction was between corporation not dealing at arm's length, end or use transfers of the term section at term section at the term se		19
the the human exclose in the ordinary course of bosiness? Exclude non-arm's length transactions with non-residents 192 1 era all or substantially all of the assets of the transferor disposed of to the transferor? 193 4 as the corporation and any royables, management ties, or other similar payments to residents of Canada? 164 1 the corporation and any royables, management ties, or other similar payments to residents of Canada? 164 1 the corporation and any royables, management ties, or other similar payments to residents of Canada? 164 1 the corporation and any royables, management ties, or other similar payments to residents of Canada? 164 1 the corporation and any royables, more non-resident socourd number has been assigned? 163 2 the corporation and on any shares in one or more foreign affiliates in the say corporation. 163 2 as the corporation made any payments to non-resident discription any that (without reference to section 34)? 163 2 is the corporation made sayments to any shares to non-resident discription companiation companiation payments to companiation and share to the same shares any shareholders who own 10% or more of the corporation sections? 173 173 2 is the corporation made sayments to, or meaved amounts from, a retimement companiation payments to any shares in one of more fore inter payments to any shares inon and share		
 and an substituting at a provincial or management faces or other similar payments to residents of Canadar? the corporation adduring a base or deduction for payments and substituting at the conduction for payments to a stype of employee benefit plan? the corporation adduring a base or deduction for payments to a stype of employee benefit plan? the corporation a foreign affiliate controlled by the corporation or any other corporation or trust that do not deal at any singht the corporation a foreign affiliate controlled by the corporation or any other corporation or trust that do not deal at any singht the corporation amed any payments to a stype of employee benefit plan? the corporation made a payments to a stype of employee banes (2)(1) and/or 105(1) of the corporation made any payments to non-residents of Canada unders unbescions 202(1) and/or 105(1) of the corporation nade a payments to a stype of employee banes (2)(1) and/or 105(1) of the corporation made a payments to a structure was baseful and the corporation made payments to a true of hemployee banes (2)(1) and/or 105(1) of the corporation made payments to a true of hemployee to any 00% or more of the corporation set to corporation? the corporation made payments to. or received amounts from, a refirement compensation plan anagement during the year? the corporation made payments to and there was baseful and the was passes of the divident effund? the corporation context the context of outlural or coclogical property, or gifs of macine? the corporation context the anagement during the year? the corporation context the anagement during the year? the corporation and pay payments to any during the year was the divident of true or ease the corporation and the angle of outlural arc coclogical property, or gifs of macine? the corporation and the angle of outlural are coclogical propery	other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	11
the corporation claiming a deduction for payments to a type of employee benefit plan? the corporation a learning a loss or deduction from a tax shelter? 166 TG till the corporation a member of a partnership conduction a tax shelter? 167 TG till the corporation a foreign affiliate controlled by the corporation or any other corporation or trust that did not deal at am's length 168 2 till the corporation mede any payments to non-resident discretionary tax (Whoth Otherance to section 94)? 168 2 a the corporation mede any payments to non-resident discretionary tax (Whoth Otherance to section 94)? 169 2 a the corporation mede any payments to non-resident discretionary tax (Whoth Otherance to section 94)? 170 2 a the corporation mede payments to non-resident metwe bages or wore 10% or more of the corporation name and programment web pages or wore wore to the corporation some or more inter web bages? 173 X 9 as the corporation mede payments to, or recoved amounts from, a retirement compensation plan arrangement during the year? 172 1 as the corporation mede weblet expenses? 201 1 1 1 the corporation mede any payments to, or recoved amounts from, a retirement compensation plan arrangement during the year? 172 2 2 2 2 2 2 2 2 2	If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee? 163	44
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the corporation a member of a partnership for which a partnership account number has been assigned? if the corporation have a beneficial interest is a non-resident fisceretionary trust (without reference to section 94)? if i	Is the corporation claiming a deduction for payments to a type of employee benefit plan?	15
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the corporation claiming a film or video production services tax credit refund?		
		T1177
		92

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Attachments (continued)		Schedule
Did the corporation have any foreign affiliates in the tax year?	271	T1134
Did the corporation nave any lotegr annaces in the tax year? Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN\$100,000?	259	T1134
Did the corporation transfer or loan property to a non-resident trust?	260	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its		12002
general rate income pool (GRIP) change in the tax year?	268 X	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	54
- Additional information		
Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? 270	1 Yes	2 No 🗙
Is the corporation inactive?		2 No
What is the corporation's main		
revenue-generating business activity?		
Specify the principal products mined, manufactured, 284 INACTIVE	285 100.	.000 %
sold, constructed, or services provided, giving the	287	%
approximate percentage of the total revenue that each product or service represents.	289	%
	1 Yes	2 No X
		2 No X
,, _,		2 No 🗡
Do you want to be considered as a quarterly instalment remitter if you are eligible?		
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible 294	Year Month	ו Day
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	1 Yes	2 No
- Taxable income		
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI	2,17	8,588 A
Deduct:	,	
Charitable donations from Schedule 2		
Cultural gifts from Schedule 2		
Ecological gifts from Schedule 2		
Gifts of medicine made before March 22, 2017, from Schedule 2		
Taxable dividends deductible under section 112 or 113, or subsection 138(6)		
from Schedule 3		
Part VI.1 tax deduction*		
Non-capital losses of previous tax years from Schedule 4		
Net capital losses of previous tax years from Schedule 4		
Restricted farm losses of previous tax years from Schedule 4		
Farm losses of previous tax years from Schedule 4		
Limited partnership losses of previous tax years from Schedule 4		
Prospector's and grubstaker's shares		
Subtotal 289,193 ►	28	<u>9,193</u> в
Subtotal (amount A minus amount B) (if negative, enter "0")	1,88	9,395 c
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions		D
Taxable income (amount C plus amount D) 360	1,88	9,395
Income exempt under paragraph 149(1)(t)		
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)	1,88	9,395 z

Taxable income for the year from a personal services business

This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.

*

Z.1

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- Small business de Canadian-controlled priv	duction							
Canadian-controlled priv								
	vate corporations (CC	PCs) throu	ghout the tax year					
Income from active busine	ss carried on in Canada	from Scheo	lule7				400	2,178,588
Taxable income from line 3	360 on page 3, minus 10	00/28 (3.5	7143) of the amou	Int on line 632* on page 8	3.			
minus 4 times the amo		•	,					
federal law, is exempt from	Part I tax						405	1,889,395
Business limit (see notes 1	and 2 below)						. 410	500,000
Notes:								
1. For CCPCs that are no weeks, prorate this am				if the corporation's tax ye 65, and enter the result or		an 51		
2. For associated CCPCs	•	•						
Business limit reduction								
	500,000 × 415	***		D =				
Amount C	<u> </u>		11,250	<u> </u>			· · · · ·	E
			Adjusted a	paareaste				
Amount	С		investment					
500,00	0 <u> </u>	5	х [_	50,0	= [00		E
500,00	00							
		· / ·	from line 515 below)					F00.000
Small business deduction	n		,				427	500,000
Amount F minus amount (Small business deductic Amount A, B, C, or H, whichever is the least			Number of days i before Janua	n the tax year ry 1, 2018			407	500.000
Small business deduction Amount A, B, C, or H,	n	_ x	Number of days i before Janua Number of days i	n the tax year ry 1, 2018 n the tax year			427	500,000
Small business deductic Amount A, B, C, or H, whichever is the least Amount A, B, C, or H,	500,000	_ x	Number of days i before Janua Number of days i Number of days in t	n the tax year ry 1, 2018 n the tax year he tax year after		× 17.5	_ 427	500,000
Small business deduction Amount A, B, C, or H,	500,000	_ x	Number of days i before Janua Number of days i Number of days in t nber 31, 2017, and b	n the tax year ry 1, 2018 n the tax year he tax year after pefore January 1, 2019	365	× 17.5	427	500,000
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least	500,000	_ x _ x	Number of days i before Janua Number of days i Number of days in t nber 31, 2017, and b Number of days i	n the tax year ry 1, 2018 n the tax year he tax year after before January 1, 2019 n the tax year		× 17.5	_ 427	500,000
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least	500,000	_ x _ x	Number of days i before Janua Number of days i Number of days in t nber 31, 2017, and b	n the tax year ry 1, 2018 n the tax year he tax year after pefore January 1, 2019 n the tax year he tax year after	365	× 17.5 × 18	_ 427	500,000
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least	500,000 500,000	_ x _ x	Number of days i before Janua Number of days in Number of days in t nber 31, 2017, and b Number of days i Number of days in t	n the tax year ry 1, 2018 n the tax year he tax year after before January 1, 2019 n the tax year he tax year after 31, 2018	365 _275 _365	× 17.5 × 18	427 5 % = 3 % =	<u>500,000</u> 67,808
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least	500,000 500,000	_ x _ x	Number of days i before Janua Number of days in t nber 31, 2017, and b Number of days in t Number of days in t December 3 Number of days in t	n the tax year ry 1, 2018 n the tax year he tax year after <u>before January 1, 2019</u> n the tax year he tax year after 31, 2018 n the tax year	365 <u>275</u> 365 <u>90</u> 365	× 17.5 × 18 × 19	427 % = % = % =	<u>500,000</u> 67,808 23,425
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least	n <u>500,000</u> <u>500,000</u> 500,000	_ x _ x _ x	Number of days i before Janua Number of days in t nber 31, 2017, and t Number of days in Number of days in t December 3 Number of days in December 3	n the tax year ry 1, 2018 n the tax year he tax year after before January 1, 2019 n the tax year he tax year after 31, 2018 n the tax year 1, 2 and 3 (enter amount	365 <u>275</u> 365 <u>90</u> 365	x 17.5 x 18 x 19	427 % = % = % = % =	500,000 67,808 23,425 91,233
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least	n 500,000 500,000 500,000	_ x _ x _ x ss income ta	Number of days i before Janua Number of days in t nber 31, 2017, and b Number of days in t December 3 Number of days in t December 3 Number of days i Total of amounts ax credit deductible of	n the tax year ry 1, 2018 n the tax year he tax year after <u>before January 1, 2019</u> n the tax year he tax year after 31, 2018 n the tax year	365 365 365 365 I at amount nce to the re	x 17.5 x 18 x 19	427 % = % = % = % =	500,000 67,808 23,425 91,233
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least	n 500,000 500,000 500,000 1t of foreign non-busine: (line 604) and without re	_ X _ X _ X ss income ta ference to th	Number of days i before Janua Number of days in t nber 31, 2017, and t Number of days in t December 3 Number of days in t December 3 Number of days i Total of amounts ax credit deductible of the corporate tax redu	n the tax year ry 1, 2018 n the tax year he tax year after before January 1, 2019 n the tax year he tax year after 31, 2018 n the tax year 1, 2 and 3 (enter amount on line 632 without refere	365 275 365 90 365 I at amount nce to the re	x 17.5 x 18 x 19 J on page 8	427 5 % = 3 % = 9 % = 3) 430 3) 430	500,000 67,808 23,425 91,233 PC's
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least * Calculate the amoun investment income ** Calculate the amoun	n 500,000 500,000 500,000 500,000 nt of foreign non-busine: (line 604) and without re nt of foreign business inc	_ X _ X _ X ss income ta ference to th	Number of days i before Janua Number of days in t nber 31, 2017, and t Number of days in t December 3 Number of days in t December 3 Number of days i Total of amounts ax credit deductible of the corporate tax redu	n the tax year ry 1, 2018 n the tax year he tax year after before January 1, 2019 n the tax year he tax year after 31, 2018 n the tax year 1, 2 and 3 (enter amount on line 632 without refere uctions under section 123	365 275 365 90 365 I at amount nce to the re	x 17.5 x 18 x 19 J on page 8	427 5 % = 3 % = 9 % = 3) 430 3) 430	500,000 67,808 23,425 91,233 PC's
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least * Calculate the amou investment income ** Calculate the amou *** Large corporation • If the corporation (total taxable cap	n 500,000 500,000 500,000 500,000 100,000 500,000 500,000 500,000 500,000	_ X _ X _ X ss income ta ference to th come tax creany corporation a for the prio	Number of days i before Janua Number of days in t nber 31, 2017, and t Number of days in t December 3 Number of days in t December 3 Number of days in Total of amounts ax credit deductible on the corporate tax redu edit deductible on lin tions in both the curr or year minus \$10,0	n the tax year ry 1, 2018 n the tax year he tax year after before January 1, 2019 n the tax year he tax year after 31, 2018 n the tax year 1, 2 and 3 (enter amount on line 632 without refere uctions under section 123 e 636 without reference to ent and previous tax year 000,000) x 0.225%.	365 275 365 90 365 I at amount nce to the resolution of the corpored of the corpore	x 17.5 x 18 x 19 y on page 8 of undable ta ration tax rea	$ \begin{array}{c} 427 \\ 5 \\ \% = \\ \\ \% = \\ \\ \% = \\ \\ \hline 3 \\ \% = \\ \hline 430 \\ \hline \hline 430 \\ \hline \hline $	500,000 67,808 23,425 91,233 PC's er section 123.4. 415 is:
Small business deduction Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least Amount A, B, C, or H, whichever is the least * Calculate the amou investment income ** Calculate the amou *** Large corporation (total taxable cap • If the corporation entered on line 4	n 500,000 500,000 500,000 500,000 500,000 10 500,000 500,000 500,000 500,000 500,000 500,000 500,000 500,000	x x x _ x _ x _ ss income ta ference to th come tax creations any corporate a for the prio any corporate tal employe	Number of days i before Janua Number of days in t number of days in t number of days in t Number of days in t December 3 Number of days in December 3 Number of days in Total of amounts ax credit deductible on total of amounts ax credit deductible on lin edit deductible on lin tions in both the current or year minus \$10,0 tions in the current ta d in Canada for the o	n the tax year ry 1, 2018 n the tax year he tax year after before January 1, 2019 n the tax year he tax year after 31, 2018 n the tax year 1, 2 and 3 (enter amount on line 632 without refere uctions under section 123 e 636 without reference t ent and previous tax year	365 275 365 90 365 I at amount note to the residue of the corpore rs, the amount ed in the pre 000,000) x (0)	x 17.5 x 18 x 18 x 19 fundable ta ation tax red unt to be ent evious tax ye	$ \begin{array}{c} 427 \\ 5 \\ \% = \\ \\ \% = \\ \\ \% = \\ \\ \hline 3 \\ \% = \\ \hline 430 \\ \hline \hline 430 \\ \hline \hline $	500,000 67,808 23,425 91,233 PC's er section 123.4. 415 is:

**** For tax years starting after 2018, the business limit reduction under subparagraph 125(5.1) ITA is the greater of the following amounts: 1) Amount E1, based on the taxable capital employed in Canada for the corporation and associated corporations in the last tax year ending in the preceding calendar year; and,

2) Amount E2, based on the total adjusted aggregate investment income for the corporation and associated corporations in tax years ending in the preceding calendar year.

For more information, consult the Help (F1).

Specified corporate income and assignment under subsection 125(3.2) Applicable to tax years that begin after March 21, 2016 Except that, if the tax year of your corporation started before and ends on or after March 22, 2016 and in the tax year of a CCPC, you can make an assignment of business limit to that other CCPC if its tax year started after March 21, 2016. J κ .11 Г Name of corporation receiving the Business number of Business limit assigned to Income paid under income and assigned amount the corporation clause 125(1)(a)(i)(B) to the corporation identified in corporation identified in column J⁴ receiving the assigned amount column J³ 490 500 505 1. Total 510 Total 515 Notes: 3. This amount is [as defined in subsection 125(7) specified corporate income (a)(i)] the total of all amounts each of which is income from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if (A) at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and (B) it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to (I) persons (other than the private corporation) with which the corporation deals at arm's length, or (II) partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest. 4. The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula A - B, where A is the amount of income referred to in column K in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 425. General tax reduction for Canadian-controlled private corporations -Canadian-controlled private corporations throughout the tax year 1,889,395 A Taxable income from page 3 (line 360 or amount Z, whichever applies) Lesser of amounts 9B and 9H from Part 9 of Schedule 27 в Amount 13K from Part 13 of Schedule 27 С D Personal services business income Amount used to calculate the credit union deduction (amount 2E from Schedule 17) Е Amount from line 400, 405, 410, or 427 on page 4, whichever is the least 500,000 F Aggregate investment income from line 440 on page 6* G Subtotal (add amounts B to G) 500,000 500,000 н 1,389,395 Amount A **minus** amount H (if negative, enter "0") 180,621 J General tax reduction for Canadian-controlled private corporations – Amount I multiplied by 13 % Enter amount J on line 638 on page 8. Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union. General tax reduction Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%. Taxable income from page 3 (line 360 or amount Z, whichever applies) Κ Lesser of amounts 9B and 9H from Part 9 of Schedule 27 1 Amount 13K from Part 13 of Schedule 27 434 _____N Personal services business income Amount used to calculate the credit union deduction (amount 2E from Schedule 17) 0 <u>.</u> _► Subtotal (add amounts L to O) Р Amount K **minus** amount P (if negative, enter "0") Q General tax reduction – Amount Q multiplied by 13 % R Enter amount R on line 639 on page 8.

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 Refundable portion of Part I tax 			
Canadian-controlled private corporations throughout the tax year			
Aggregate investment income from Schedule 7 x 30 2	3 % =	-	Α
Foreign non-business income tax credit from line 632 on page 8	B		
Deduct:			
Foreign investment income from Schedule 7 x 8 %	c		
Subtotal (amount B minus amount C) (if negative, enter "0")	>	• -	D
Amount A minus amount D (if negative, enter "0")		· · · · · · · · · · · · · · · · · · ·	E
Taxable income from line 360 on page 3	1,889,395 F		
Deduct: Amount from line 400, 405, 410, or 427 on page 4, whichever is the least 500,000 G			
Foreign non- business income tax credit from line 632 on page 8 X 75 / 29 = H			
Foreign business income tax credit from line 636 on page 8 X 4 = I			
Subtotal (total of amounts G, H and I)500,000	· · · · · · · · · · · · · · · · · · ·		
Subtotal (amount F minus amount J) (if negative, enter "0")	<u> </u>	× 30 2 / 3 % =	
Part I tax payable minus investment tax credit refund (line 700 minus line 780 from pa	age 9)	· · · · · · · · · · · · · · · · · · <u>-</u>	<u>257,176</u> м
Refundable portion of Part I tax – Amount E, L, or M, whichever is the least			N
Refundable dividend tax on hand			
Eligible refundable dividend tax on hand account (ERDTOH)* (applicable to tax	kation years that start afte	r 2018)	
Eligible refundable dividend tax on hand at the end of the previous tax year		а	
Dividend refund from the ERDTOH for the previous tax year		b	
	nta minus amount b)	•	01
Part IV tax payable attributable to eligible dividends received from unconnected corpor (amount N1 from Schedule 3)		С	
Part IV tax attributable to taxable dividends received from connected corporations which dividend refund from their ERDTOH account (amount N2 from Schedule 3)	ch generated a		
Net eligible refundable dividend tax on hand transferred from a predecessor corporation amalgamation, or from a wound-up subsidiary corporation		e	
Subtotal (ad	d amounts c, d and e)	►	R1
Eligible refundable dividend tax on hand at the end of the tax year (amount O1	plus amount R1) .	· · · · · · · · · · · · · · · · · · =	R2

Refundable dividend tax on hand (continued) Refundable dividend tax on hand (for tax years that start after 2018, non-eligible refundable dividend tax on hand account (NERDTOH)*)		
Refundable dividend tax on hand at the end of the previous tax year		
Dividend refund for the previous tax year	_	
Subtotal (line 460 minus line 465)	_▶	02
Refundable portion of Part I tax from line 450 above	P	
Total Part IV tax payable from line 360 in Schedule 3	Q	
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation (for tax years that start after 2018, net non-eligible refundable dividend tax on hand transferred)	_	
Subtotal (add amounts P, Q and line 480)	_▶	R3
Refundable dividend tax on hand at the end of the tax year (amount O2 plus amount R3)	<u></u>	R4
(for tax years that start after 2018, non-eligible refundable dividend tax on hand at the end of the tax year)		
Refundable dividend tax on hand at the end of the tax year (amount R2 plus amount R4)		
┌─ Dividend refund		
Private and subject corporations at the time taxable dividends were paid in the tax year Refund attributable to eligible dividends paid in the taxation year* (applicable to taxation years that start after 2018)		
Eligible Dividend paid in the tax year x 38 1 / 3 % =	S1	
Eligible refundable dividend tax on hand at the end of the tax year (amount R2)		
Dividend refund attributable to the ERDTOH (amount S1 or T1, whichever is less)	_►	U1
Dividend refund (for tax years that start after 2018, dividend refund attributable to non-eligible dividends paid in the tax year*)		
Taxable dividends paid in the tax year from line 460		
of Schedule 3	\$2	
Refundable dividend tax on hand at the end of the tax year (amount R4)	[−] ^{T2}	
Dividend refund (amount S2 or T2, whichever is less)	_►	U2
(for tax years that start after 2018, dividend refund attributable to the NERDTOH)		
For tax years that start after 2018:		
Amount S2 minus amount T2 (if negative, enter "0")	S3	
Eligible refundable dividend tax on hand minus dividend refund attributable to the ERDTOH (amount T1 minus amount U1)	T3	
Additional dividend refund attributable to the ERDTOH (amount S3 or T3, whichever is less)	_▶	U3
Dividend refund (amount U1 plus amount U2 plus amount U3)		U
* For more information, consult the Help (F1).		

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- Part I tax -

Base amount Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) multiplies and the second s	plied by 38 % .	550	717,970	A
Additional tax on personal services business income (section 123.5)				
Taxable income from a personal services business 555	x	5 % = 560		в
Recapture of investment tax credit from Schedule 31		602		С
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) in (if it was a CCPC throughout the tax year)	vestment income			
Aggregate investment income from line 440 on page 6		D		
Taxable income from line 360 on page 3 1,889,39	<u>95</u> Е			
Deduct: Amount from line 400, 405, 410, or 427 on page 4, whichever is the least 500,000	10 F			
Net amount (amount E minus amount F)1,389,39	<u>1,</u>	<u>389,395</u> _G		
Refundable tax on CCPC's investment income – 10 2 / 3 % of whichever is less: amount D or a	amount G			н
	btotal (add amounts	A. B. C. and H)	717,970	ī
			· · ·	
Deduct:		01 222		
Small business deduction from line 430 on page 4	609	<u>91,233</u> J		
		188,940		
······································	616			
	620			
Taxed capital gains 624	600			
	628 632			
	636	100 621		
		180,621		
	639			
	640			
	641			
	648			
Investment tax credit from Schedule 31	652			
Su	ubtotal	460,794	460,794	K
Part I tax payable – Amount I minus amountK			257,176	L
Enter amount L on line 700 on page 9.				
				_

- Privacy statement

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collections activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at **canada.ca/cra-info-source**.

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Summary of tax and credits —			
Federal tax			
Part I tax payable from amount L on page 8			257,176
Part II surtax payable from Schedule 46		708	
Part III.1 tax payable from Schedule 55			
Part IV.1 tax payable from Schedule 43			
Part VI.1 tax payable from Schedule 43			
Part XIII.1 tax payable from Schedule 92		707	
Part XIV tax payable from Schedule 20			
dd provincial or territorial tax:		Total federal tax	257,176
Provincial or territorial jurisdiction 75	0 ON		
(if more than one jurisdiction, enter "multiple"			
Net provincial or territorial tax payable (except			177,280
		Total tax payable 770	434,456
Deduct other credits:			
Investment tax credit refund from Schedule 3	1	780	
Dividend refund from amount U on page 7			
Federal capital gains refund from Schedule 1		700	
Federal qualifying environmental trust tax cred		700	
Canadian film or video production tax credit re		700	
Film or video production services tax credit re			
	<u></u>		
	901		
Total payments on which tax has been with		808	
Total payments on which tax has been with Provincial and territorial capital gains refund f	rom Schedule 18		
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits	rom Schedule 18	812	
Total payments on which tax has been with Provincial and territorial capital gains refund f	rom Schedule 18	812 840	
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812	
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840	434,456
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpaye	rom Schedule 18		
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpayr Direct deposit request	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala	ance unpaid.
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpaye Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or	rom Schedule 18		ance unpaid. — verpayment.
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpaye Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund	ance unpaid. verpayment. plies.
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpaye Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap	ance unpaid. verpayment. plies. a difference
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid tefund code 894 Overpayn Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information bel Start Change information	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund	ance unpaid. verpayment. plies.
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpayn Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information below Start Change information 914	rom Schedule 18	812 840 Icredits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have a bala If the result is negative, you have a point Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p	ance unpaid. verpayment. plies. a difference 434,456
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid tefund code 894 Overpayn Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information bel Start Change information	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid	ance unpaid. verpayment. plies. a difference 434,456
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpaye Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information below Start Change information 914 Institution number	rom Schedule 18	812 840 Icredits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpaye Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information below Start Change information 914 Institution number	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid efund code 894 Overpayn Direct deposit request To have the corporation's refund deposited diaccount at a financial institution in Canada, or already gave us, complete the information below Start Change information 914	rom Schedule 18	812 840 Icredits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid tax instalments paid Overpayn Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information below Start Institution number If the corporation is a Canadian-controlled privides it qualify for the one-month extension of If this return was prepared by a tax preparer for	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840 Icredits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments. 920 954 COURT-APPOINTED Position, office	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to No No RECEIVER ce, or rank
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840 Icredits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to No RECEIVER ce, or rank s, and that
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	ance unpaid. verpayment. plies. a difference 434,456 ayment, go to No RECEIVER ce, or rank s, and that
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	Ance unpaid. verpayment. plies. a difference 434,456 ayment, go to No RECEIVER ce, or rank s, and that r this tax
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid	rom Schedule 18	812 840 Icredits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	Ance unpaid. verpayment. plies. a difference 434,456 ayment, go to No No RECEIVER ce, or rank s, and that r this tax 08-4308
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid terfund code 894 Overpayn Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information below Start Change information 914	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments. 920 954 COURT-APPOINTED Position, offic so certify that the method of calculating income for nent attached to this return. 956 (416) 49 met corporation	Ance unpaid. verpayment. plies. a difference 434,456 ayment, go to No No RECEIVER ce, or rank s, and that r this tax 08-4308 phone number
Total payments on which tax has been with Provincial and territorial capital gains refund f Provincial and territorial refundable tax credits Tax instalments paid Tax instalments paid Overpayn Direct deposit request To have the corporation's refund deposited di account at a financial institution in Canada, or already gave us, complete the information below Start Change information 914	rom Schedule 18	812 840 I credits 890 Balance (amount A minus amount B) If the result is positive, you have a bala If the result is negative, you have a bala If the result is negative, you have an or Enter the amount on whichever line ap Generally, we do not charge or refund of \$2 or less. Balance unpaid For information on how to make your p canada.ca/payments.	Ance unpaid. verpayment. plies. a difference 434,456 ayment, go to No No RECEIVER ce, or rank s, and that r this tax 08-4308

- Language of correspondence – Langue de correspondance – Indicate your language of correspondence by entering 1 for English or 2 for French.

Indicate your language o	fcorrespondence	by entering 1	for English or 2 f	or French.
Indiquez votre langue de	correspondance e	en inscrivant 1	l pour anglais ou	2 pour français.

CORPORATE TAXPREP / TAXPREP DES SOCIÉTÉS - EP30 VERSION 2018 V2.1

990

1

SCHEDULE 100

*	Canada Revenue Agency	Agence du revenu du Canada			SCHEDUL
Formic	dentifier 100		GENERAL INDEX OF FINANCIAL INFORM		
Corpor	ation's name			Business number	Tax year end Year Month Day
2203	284 ONTARIO II	NC.		81124 2098 RC0001	2019-03-31

Balance sheet information

Account	Description	GIFI	Current year	Prior year
Assets –				
		1599 +	4,432,265	14,286,736
	_ Total tangible capital assets	2008 +		
		2009 –		
		2178 +		
		2179 –		
		2589 +		
	_* Assets held in trust	2590 +		
	_ Total assets (mandatory field)	2599 =	4,432,265	14,286,736
Liabilitie	S			
	Total current liabilities	3139 +	226,760	7,148,928
	_ Total long-term liabilities	3450 +	2,314,225	7,425,116
	_* Subordinated debt	3460 + _		
	_* Amounts held in trust	3470 +		
	_ Total liabilities (mandatory field)	3499 =	2,540,985	14,574,044
Shareho	Ider equity			
	Total shareholder equity (mandatory field)	3620 +	1,891,280	-287,308
	_ Total liabilities and shareholder equity	3640 =	4,432,265	14,286,736
Retained	l earnings — — — — — — — — — — — — — — — — — — —			
	Retained earnings/deficit – end (mandatory field)	3849 =	1,891,180	-287,408
Generic item				

* Generic item

2203-TaxRetu 2019-05-01 2	rn-Fiscal2019.219 0:09	2019-03-31		2	203284 ONTARIO INC. 81124 209
Cana Agen	da Revenue Agence du revenu cv du Canada				SCHEDULE 125
Form identifie		OF FINANCIAL INFORMATION	N – G	iFi	
Corporation's			Bu	siness number	Tax year end Year Month Day
2203284 O	NTARIO INC.		8112	4 2098 RC0001	2019-03-31
Income st	atement information				
Description	GIFI				
Operating nam Description of Sequence num	the operation 0002				
Account	Description	GIFI		Current year	Prior year
-Income s	tatement information				
	Total sales of goods and services	8089) +	8,545,000	
	Cost of sales	8518	3 –	6,033,523	29,665
	Gross profit/loss		9 = _	2,511,477	-29,665
	Cost of sales	8518	3 +	6,033,523	29,665
	Total operating expenses	9367	7 +	538,955	83,584
	Total expenses (mandatory field)	9368	3 = _	6,572,478	113,249
	Total revenue (mandatory field)	8299) +	8,751,066	1,025
	Total expenses (mandatory field)	9368		6,572,478	113,249
	Net non-farming income	9369	_	2,178,588	-112,224
- Farming	income statement information				
	Total farm revenue (mandatory field)	9659	+		
	Total farm expenses (mandatory field)	9898	3 – _		
	Net farm income		9 = _		
	Net income/loss before taxes and extraordinary ite	ems) = _	2,178,588	-112,224
	Total other comprehensive income		3 = _		

_ __

_ -

-112,224

Extraordinary items and income (linked to Schedule 140)	
Extraordinary item(s)	
Legal settlements	
Unrealized gains/losses 9980 +	
Unusual items	
Current income taxes	
Future (deferred) income tax provision	
Total – Other comprehensive income	
Net income/loss after taxes and extraordinary items (mandatory field) 99999 =	2,178,588

Canada Revenue

Agency

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du Canada

Schedule 141

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Notes Checklist

Corporation's name	Business number	Tax Year End Year Month Day	
2203284 ONTARIO INC.	81124 2098 RC0001	2019-03-31	
• Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in the reported on the financial statements. If the person preparing the tax return is not the accountant referred to and 4, as applicable.			

- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and T4012, T2 Corporation Income Tax Guide.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

- Part 1 - Information on the accountant who prepared or reported on the financial statements

Does the accountant have a professional designation?	 No
Is the accountant connected* with the corporation?	 No X
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.

* 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.

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

Choose the option th	at represents the	highest level of inv	olvement of the accountant:
----------------------	-------------------	----------------------	-----------------------------

| Completed an auditor's report | |
 | 1 | | |
|-----------------------------------|-----|------|------|------|------|------|------|------|------|------|------|------|------|---|---|--|
| Completed a review engagement rep | ort |
 | 2 | | |
| Conducted a compilation engagemer | nt |
 | 3 | X | |

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?	5 🗌
─ 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?	οΧ
If yes , complete lines 104 to 107 below:	
Are subsequent events mentioned in the notes?	с 🗌
Is re-evaluation of asset information mentioned in the notes?	с 🗌
Is contingent liability information mentioned in the notes?	с 🗌
Is information regarding commitments mentioned in the notes?	с 🗌
Does the corporation have investments in joint venture(s) or partnership(s)?	οΧ



Part 4 – Other information (continued) -

Impairment and fair value changes

If yes , enter the amount recognized:	In net income Increase (decrease)	In OCI Increase (decrease)		
Property, plant, and equipment		211		
Intangible assets		216		
Investment property 220				
Biological assets				
Financial instruments		231		
Other		236		
Financial instruments				
Did the corporation derecognize any financial instrument(s) during the ta	x year (other than trade recei	vables)?	250 Yes	No
Did the corporation apply hedge accounting during the tax year?			255 Yes	No X
Did the corporation discontinue hedge accounting during the tax year?			260 Yes	No X
Adjustments to opening equity				
Was an amount included in the opening balance of retained earnings or recognize a change in accounting policy, or to adopt a new accounting s	1 37		265 Yes	No X
If yes , you have to maintain a separate reconciliation.				

SCHEDULE 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifier 100				
Name of corporation			Business Number	Tax year-end Year Month Day
2203284 ONTARIO INC.			81124 2098 RC0001	2019-03-31
Assets – lines 1000 to 2599				
1000 2,119,155	1002	200,390	1060	1
1066 30,068	1240	2,082,651	1599	4,432,265
2599 4,432,265				
Liabilities – lines 2600 to 3499				
2620 226,449	2961	311	3139	226,760
3140 173,141	3260	2,141,084	3450	2,314,225
3499 2,540,985				
Shareholder equity – lines 3500 to 3640				
3500 100	3600	1,891,180	3620	1,891,280
3640 4,432,265				
Retained earnings – lines 3660 to 3849				
3660 -287,408	3680	2,178,588	3849	1,891,180

SCHEDULE 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifie	er 125				
Name of cor	poration			Business Number	Tax year-end Year Month Day
2203284	ONTARIO INC.			81124 2098 RC0001	2019-03-31
⊢ Descrip	tion				
Sequencent	umber 0003	01			
Revenue	– lines 8000 to 8299	9			
8000	8,545,000	8089	8,545,000	8094	206,066
8299	8,751,066				
Cost of s	ales – lines 8300 to	8519			
8300	5,773,735	8360	1,700	8450	258,088
8518	6,033,523	8519	2,511,477		
Operating	g expenses – lines a	8520 to 9369			
8521	4,823	8690	1,416	8715	90
8810	4,569	8860	416,255	8861	108,923
8960	2,691	9200	40	9220	148
9367	538,955	9368	6,572,478	9369	2,178,588

Extraordinary items and taxes - lines 9970 to 9999

9970

2,178,588

9999

2,178,588

Canada Revenue

Agency

Corporation Loss Continuity and Application

Corporation's name	Business number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2019-03-31

- Use this form to determine the continuity and use of available losses; to determine a current-year non-capital loss, farm loss, restricted farm loss, or limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that can be applied in a year; and to ask for a loss carryback to previous years.
- A corporation can choose whether or not to deduct an available loss from income in a tax year. The corporation can deduct losses in any order. However, for
 each type of loss, deduct the oldest loss first.
- According to subsection 111(4) of the *Income Tax Act*, when control has been acquired, no amount of capital loss incurred for a tax year ending before that time is deductible in computing taxable income in a tax year ending after that time. Also, no amount of capital loss incurred in a tax year ending after that time is deductible in computing taxable income of a tax year ending before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses, except as listed in paragraphs 111(5)(a) and (b).
- For information on these losses, see the T2 Corporation Income Tax Guide.

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- File one completed copy of this schedule with the T2 return, or send the schedule by itself to the tax centre where the return is filed.
- All legislative references are to the Income Tax Act.

- Part 1 – Non-capital losses

Determination of current-year non-capital loss	
Net income (loss) for income tax purposes	<u>2,178,588</u> A
Deduct: (increase a loss)	
Net capital losses deducted in the year (enter as a positive amount)	
Taxable dividends deductible under section 112 or subsections 113(1) or 138(6)	
Amount of Part VI.1 tax deductible under paragraph 110(1)(k)c.	
Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2)	
Subtotal (total of amounts a to d)	В
Subtotal (amount A minus amount B; if positive, enter "0")	C
Deduct: (increase a loss)	
Section 110.5 or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions	D
Subtotal (amount C minus amount D)	E
Add: (decrease a loss) Current-year farm loss (the lesser of: the net loss from farming or fishing included in income and the non-capital loss before deducting the farm loss)	F
Current-year non-capital loss (amount E plus amount F; if positive, enter "0")	G
Continuity of non-capital losses and request for a carryback	
Non-capital loss at the end of the previous tax year	
Deduct: Non-capital loss expired (note 1) f	
Non-capital losses at the beginning of the tax year (amount e minus amount f) 102 289,193	<u>289,193</u> н
Add: Non-capital losses transferred on an amalgamation or on the wind-up of a subsidiary (note 2) corporation 105 Current-year non-capital loss (from amount G) 110 Subtotal (amount g plus amount h)	1
Subtotal (amount H plus amount I)	289,193 J
 Note 1: A non-capital loss expires as follows: after 10 tax years if it arose in a tax year ending after March 22, 2004, and before 2006; and after 20 tax years if it arose in a tax year ending after 2005. An allowable business investment loss becomes a net capital loss after 10 tax years if it arose in a tax year ending after 22, 2004. Note 2: Subsidiary is defined in subsection 88(1) as a taxable Canadian corporation of which 90% or more of each class of issued shares are owned. 	



Other adjustments (includes adjustments for an acquisition of control) 150 Section 80 – Adjustments for forgiven amounts 140 Subsection 111(10) – Adjustments for fuel tax rebate	i	
· · · · · · · · · · · · · · · · · · ·		
Subsection $111(10)$ – Adjustments for fuel tax repate	j	
	j.1	
Non-capital losses of previous tax years applied in the current tax year	<u>289,193</u> k	
Current and previous year non-capital losses applied against current-year taxable dividends subject to Part IV tax (note 3)		200,102
Subtotal (total of amounts i to I)	289,193	<u>289,193</u> к
Non-capital losses before any request for a carryback (amou	nt J minus amount K)	L
Deduct – Request to carry back non-capital loss to:		
First previous tax year to reduce taxable income	m	
Second previous tax year to reduce taxable income	n	
Third previous tax year to reduce taxable income	0	
First previous tax year to reduce taxable dividends subject to Part IV tax	р	
Second previous tax year to reduce taxable dividends subject to Part IV tax	q	
Third previous tax year to reduce taxable dividends subject to Part IV tax	r	
Total of requests to carry back non-capital losses to previous tax years (total of amounts m to r)	►	M
Closing balance of non-capital losses to be carried forward to future tax years (amount L m i	inus amount M) 180	N
Note 3: Amount I is the total of lines 330 and 335 from Schedule 3, Dividends Received, Taxable Dividends Pa		tion.

Continuity of capital losses and request for a carryback	
Capital losses at the end of the previous tax year a	
Capital losses transferred on an amalgamation or on the wind-up of a subsidiary corporation 205 b	
Subtotal (amount a plus amount b)	A
Deduct:	
Other adjustments (includes adjustments for an acquisition of control)	
Section 80 – Adjustments for forgiven amounts	
Subtotal (amount c plus amount d)	B
Subtotal (amount A minus amount B)	C
Add: Current-year capital loss (from the calculation on Schedule 6, Summary of Dispositions of Capital Property) 210	D
Unused non-capital losses that expired in the tax year (note 4)	
Allowable business investment losses (ABILs) that expired as non-capital losses at the end of the previous tax year (note 5) f	
Enter amount e or f, whichever is less	
ABILs expired as non-capital losses: line 215 multiplied by 2.000000	E
Subtotal (total of amounts C to E)	F

Note

If there has been an amalgamation or a wind-up of a subsidiary, do a separate calculation of the ABIL expired as

non-capital loss for each predecessor or subsidiary corporation. Add all these amounts and enter the total on line 220 above.

Note 4: If the loss was incurred in a tax year ending after March 22, 2004, determine the amount of the loss from the 11th previous tax year and enter the part of that loss that was not used in previous years and the current year on line e.

Note 5: If the ABILs were incurred in a tax year ending after March 22, 2004, enter the amount of the ABILs from the 11th previous tax year. Enter the full amount on line f.

Part 2 – Capital losses (continued)				
Deduct: Capital losses from previous tax years applied against the current-y	ear net capital gain (no	te6)		G
			minus amount G)	н
	,	,	-/	
Deduct – Request to carry back capital loss to (note 7):	Capital gain	Amount	arried back	
	(100%)		00%)	
First previous tax year		951	h	
Second previous tax year		952	i	
Third previous tax year				
	ubtotal (total of amour		j	1
Closing balance of capital losses to be carried			us amount I) 280	
	-		·	°
Note 6: To get the net capital losses required to reduce the taxable cap from line 225 divided by 2 at line 332 of the T2 return.	ital gain included in the	e net income (loss) to	r the current-year tax, enter the a	amount
Note 7: On line 225, 951, 952, or 953, whichever applies, enter the act	ual amount of the loss.	When the loss is app	blied, divide this amount by 2. Th	ne
result represents the 50% inclusion rate.				
– Part 3 – Farm losses –				
Continuity of farm losses and request for a carryback				
Farm losses at the end of the previous tax year			2	
Deduct: Farm loss expired (note 8)			a	
Farm losses at the beginning of the tax year (amount a minus amount b)			D	А
			ŕ	7
Add:	<i>c</i> :	205		
Farm losses transferred on an amalgamation or on the wind–up of a subsidi Current-year farm loss (amount F in Part 1)		305 310	C	
	total (amount c plus ar		u	В
	iotal (amount o prao al		t A plus amount B)	C
Deduct:		oubtotal (amoun		0
Other adjustments (includes adjustments for an acquisition of control)		350	e	
Section 80 – Adjustments for forgiven amounts			f	
Farm losses of previous tax years applied in the current tax year			g	
Enter amount g on line 334 of the T2 Return.				
Current and previous year farm losses applied against current-year taxable dividends subject to Part IV tax (note 9)		335	h	
	ubtotal (total of amoun			D
	efore any request for a			E
	5	, , , , , , , , , ,	,	
Deduct – Request to carry back farm loss to:				
			i	
			j	
Third previous tax year to reduce taxable income			k	
First previous tax year to reduce taxable dividends subject to Part IV tax			I	
Second previous tax year to reduce taxable dividends subject to Part IV tax $% \mathcal{A} = \mathcal{A} = \mathcal{A} + \mathcal{A}$			m	
Third previous tax year to reduce taxable dividends subject to Part IV tax		933	n	
	subtotal (total of amour		`_	F
Closing balance of farm losses to be carried	forward to future tax ye	ears (amount E min ı	IS amount F) 380	G
Note 8: A farm loss expires as follows:				
• after 10 tax years if it arose in a tax year ending before 2006	; and			
• after 20 tax years if it arose in a tax year ending after 2005.				
Note 9: Amount h is the total of lines 340 and 345 from Schedule 3.				

	icted farm losses				
Current-year restri				485	А
Minus the deductil	5				A
		divided by 2 -			
(amountAabove	,	divided by 2 =	a		
Amount a or \$	15,000 (note 10), whichever is	less	P	b	
				<u>2,500</u> с	
		Subtotal (amount	b plus amount c)	2,500	2,500 в
		Current-year	restricted farm loss (amoun	t A minus amount B)	C
Continuity of restri	icted farm losses and request fo	or a carryback			
Restricted farm loss	es at the end of the previous tax yea	ar	· · · · · · · · · · · · · · · · · · ·	d	
Deduct: Restricted f	farm loss expired (note 11)			e	
Restricted farm loss	es at the beginning of the tax year (amount d minus amounte)		►	D
Add:					
Restricted farm los of a subsidiary corp	ses transferred on an amalgamatic	on or on the wind-up		f	
	cted farm loss (from amount C)			q	
	line 233 of Schedule 1, Net Income			3	
		Subtotal (amount	tf plus amount g)	►	E
		Υ.		unt D plus amount E)	F
Deduct			Υ.	, <u> </u>	
Deduct:	ses from previous tax years applied	d against current farming income	430	h	
	line 333 of the T2 return.	a against current farming income		11	
				i	
Other adjustments				j	
-		Subtotal (total	of amounts h to j)	►	G
	Res	stricted farm losses before any requ	uest for a carryback (amoun	t F minus amount G)	Н
-	to carry back restricted farm los				
	ear to reduce farming income			k	
	x year to reduce farming income			I	
Third previous tax y	ear to reduce farming income		of amounts k to m)	m	1
	Classing balance of restricted for	m losses to be carried forward to fu	·	inus amount () 480	'
	Closing balance of restricted fail	In losses to be carried forward to lu	iture tax years (amount n m		J
Note					
The total losses fo	or the year from all farming busines	ses are calculated without including	g scientific research expens	es.	
Note 10: For ta	ax years that end before March 21, 2	2013, use \$6,250 instead of \$15,00	00.		
	tricted farm loss expires as follows:				
	ter 10 tax years if it arose in a tax ye ter 20 tax years if it arose in a tax ye	•			
- all	_u lan years ii il aluse iii a lah ye	ai chung anci 2000.			

Part 5 – Listed personal property losses		
Continuity of listed personal property loss and request for a carryback		
Listed personal property losses at the end of the previous tax year	a	
Deduct: Listed personal property loss expired after 7 tax years 500	b	
Listed personal property losses at the beginning of the tax year (amount a minus amount b) 502	►	Α
Add: Current-year listed personal property loss (from Schedule 6)		В
Subtotal (amoun	t A plus amount B)	C
Deduct: Listed personal property losses from previous tax years applied against listed personal property gains Enter amount c on line 655 of Schedule 6.	c	
Other adjustments	d	
Subtotal (amount c plus amount d)	P	D
Listed personal property losses remaining before any request for a carryback (amount C	C minus amount D)	E
Deduct – Request to carry back listed personal property loss to:		
First previous tax year to reduce listed personal property gains	e	
Second previous tax year to reduce listed personal property gains	f	
Third previous tax year to reduce listed personal property gains	g	
Subtotal (total of amounts e to g)	►	F
Closing balance of listed personal property losses to be carried forward to future tax years (amount E minu	us amount F) 580	G

Part 7 – Limited partnership losses Current-year limited partnership losses 5 2 3 4 6 7 Partnership Tax year Corporation's Corporation's Total of corporation's Column 4 minus Current-year ending share of limited account number at-risk amount share of partnership limited column 5 yyyy/mm/dd partnership loss investment tax credit, (if negative, enter "0") partnership farming losses, and losses (column 3 minus resource expenses column 6) 600 604 606 608 602 620 1. Total (enter this amount on line 222 of Schedule 1) - Limited partnership losses from previous tax years that may be applied in the current year 2 3 4 5 6 7 Limited Corporation's Total of corporation's Column 4 minus Limited partnership Partnership Tax year ending partnership losses at share of partnership account number at-risk amount column 5 losses that may be yyyy/mm/dd the end of the previous investment tax credit, (if negative, enter "0") applied in the year tax year and amounts business or property (the lesser of transferred on an losses, and resource columns 3 and 6) amalgamation or on expenses the wind-up of a subsidiary 630 632 634 636 638 650 1. Continuity of limited partnership losses that can be carried forward to future tax years 2 3 4 5 6 1 Limited partnership Limited partnership Partnership Current-year limited Limited partnership Current year limited account number losses at the end of losses transferred partnership losses losses applied in partnership losses the previous tax year in the year on an (from line 620) the current year closing balance to be carried forward to future years amalgamation or on (must be equal to the wind-up of a or less than (column 2 plus column 3 subsidiary line 650) plus column 4 minus column 5) 660 662 670 675 664 680 1. Total (enter this amount on line 335 of the T2 return) Note If you need more space, you can attach more schedules. • Part 8 – Election under paragraph 88(1.1)(f) -Yes If you are making an election under paragraph 88(1.1)(f), check the box 190 In the case of the wind-up of a subsidiary, if the election is made, the non-capital loss, restricted farm loss, farm loss, or limited partnership loss of the subsidiary—that otherwise would become the loss of the parent corporation for a particular tax year starting after the wind-up began—will be considered

Note

This election is only applicable for wind-ups under subsection 88(1) that are reported on Schedule 24, First-Time Filer after Incorporation, Amalgamation, or Winding-up of a Subsidiary into a Parent.

as the loss of the parent corporation for its immediately preceding tax year and not for the particular year.

Non-Capital Loss Continuity Workchart

Part 6 – Analysis of balance of losses by year of origin

Non-capital losses

	Balance at	Loss incurred		Loss	Applied to	reduce	
Year of origin	beginning of year	in current year	Adjustments and transfers	carried back Parts I & IV	Taxable income	Part IV tax	Balance at end of year
Current	N1/A				N1/A		
Current 1st preceding taxation year	N/A				N/A		
2018-03-31	112,224	N/A		N/A	112,224		
2nd preceding taxation year	112,221			10/7	112,221		
2017-03-31	176,969	N/A		N/A	176,969		
3rd preceding taxation year							
2016-03-31		N/A		N/A			
4th preceding taxation year							
2015-03-31		N/A		N/A			
5th preceding taxation year 2014-03-31		N/A		N/A			
6th preceding taxation year		N/A		IN/A			
		N/A		N/A			
7th preceding taxation year							
		N/A		N/A			
8th preceding taxation year							
		N/A		N/A			
9th preceding taxation year		N/A		N/A			
10th preceding taxation year		IN/A		IN/A			
		N/A		N/A			
11th preceding taxation year							
		N/A		N/A			
12th preceding taxation year							
12th preceding toyotion year		N/A		N/A			
13th preceding taxation year		N/A		N/A			
14th preceding taxation year		N/A		N/A			
		N/A		N/A			
15th preceding taxation year							
		N/A		N/A			
16th preceding taxation year							
17th preceding taxation year		N/A		N/A			
		N/A		N/A			
18th preceding taxation year		11/7					
		N/A		N/A			
19th preceding taxation year							
		N/A		N/A			
20th preceding taxation year		N1 /A		NI/A			
		N/A		N/A			
Total	289,193				289,193		
. otar	200,100				200,100		

 * This balance expires this year and will not be available next year.

Canada Revenue

Agency

Schedule 5

Tax Calculation Supplementary – Corporations

Corporation's nameBusiness NumberTax year-end
Year Month Day2203284 ONTARIO INC.81124 2098 RC00012019-03-31

• Use this schedule if, during the tax year, your corporation:

had a permanent establishment in more than one jurisdiction

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(corporations that have no taxable income should only complete columns A, B and D in Part 1);

- is claiming provincial or territorial tax credits or rebates (see Part 2); or

- has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).

- All legislative references are to the Income Tax Regulations.
- For more information, see the T2 Corporation Income Tax Guide.

• Enter the regulation number in field 100 of Part 1.

- Part 1 – Allocation of taxable income

100			Enter the Regulation that applies (402 to 413).					
A Jurisdictio Tick yes if the co had a perma establishment jurisdiction during th	rporation nent in the e tax year.*	B Total salaries and wages paid in jurisdiction	C (B x taxable income) / G	D Gross revenue	E (D x taxable income) / H	F Allocation of taxable income (C + E) x 1/2** (where either G or H is nil, do not multiply by 1/2)		
Newfoundland and Labrador	Yes	103		143				
Newfoundland and Labrador Offshore	004 Yes	104		144				
Prince Edward Island	005 Yes	105		145				
Nova Scotia	007 Yes	107		147				
Nova Scotia Offshore	008 Yes	108		148				
New Brunswick	009 Yes	109		149				
Quebec	011 Yes	111		151				
Ontario	Yes	113		153				
Manitoba	015 Yes	115		155				
Saskatchewan	017 Yes	117		157				
Alberta	019 Yes	119		159				
British Columbia	Yes	121		161				
Yukon	023 Yes	123		163				
Northwest Territories	025 Yes	125		165				
Nunavut	026 Yes	126		166				
Outside Canada	027 Yes	127		167				
Total		129 G		<u>169</u> H				

* "Permanent establishment" is defined in subsection 400(2).

** For corporations other than those described under section 402, use the appropriate calculation described in the Regulations to allocate taxable income.

Notes:

1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on

how to calculate the tax for each province or territory, see the instructions for Schedule 5 in the T2 Corporation – Income Tax Guide.

2. If the corporation has provincial or territorial tax payable, complete Part 2.

3. If the corporation is a member of a partnership and the partnership had a permanent establishment in a jurisdiction, select the

jurisdiction in Column A and include your proportionate share of the partnership's salaries and wages and gross revenue in columns B and D, respectively.



Part 2 – Ontario tax payable, tax credits, and rebates ——

Ontario transitional tax debits (from Schedule 506) 276 Recapture of Ontario research and development tax credit (from Schedule 508) 277 Subtotal (line 276 plus line 277) 58 Gross Ontario tax (amount 5A plus amount 5B) 177,280 Ontario resource tax credit (from Schedule 504) 404 Ontario tax credit for manufacturing and processing (from Schedule 502) 406 Ontario tax credit (from Schedule 21) 408 Ontario credit union tax reduction (from Schedule 500) 410 Ontario political contributions tax credit (from Schedule 525) 415 Ontario research and development tax credit (from Schedule 525) 50 Subtotal (amount 5C minus amount 5D) (if negative, enter "0") 177,280 Ontario research and development tax credit (from Schedule 508) 416 Ontario corporate income tax payable before Ontario corporate minimum tax credit and Ontario community food program donation tax credit (from Schedule 510) 4118 Ontario corporate minimum tax credit (from Schedule 510) 4118 Ontario corporate income tax payable (amount 5F minus the total of lines 418 and 420) (if negative enter "0") 177,280 5G Ontario corporate income tax payable (amount 5F minus the total of lines 418 and 420) (if negative enter "0") 177,280 5G Ontario	Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits			
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Ontario book publishing tax credit (from Schedule 564) 466 Ontario innovation tax credit (from Schedule 566) 468 Ontario business-research institute tax credit (from Schedule 568) 470 Ontario refundable tax credits (total of lines 450 to 470) 5J Net Ontario tax payable or refundable tax credit (amount 51 minus amount 5J) 290 177,280 (if a credit, enter amount in brackets) Include this amount on line 255. 100 100		•	, ,				
Ontario innovation tax credit (from Schedule 566) 468 Ontario business-research institute tax credit (from Schedule 568) 470 Ontario tax payable or refundable tax credit (amount 51 minus amount 5J) 5J Net Ontario tax payable or refundable tax credit (amount 51 minus amount 5J) 290 177,280 (if a credit, enter amount in brackets) Include this amount on line 255. 100 100		-	,		100		
Ontario business-research institute tax credit (from Schedule 568) 470 Ontario refundable tax credits (total of lines 450 to 470) 5J Net Ontario tax payable or refundable tax credit (amount 51 minus amount 5J) 290 177,280 (if a credit, enter amount in brackets) Include this amount on line 255. 100 100		•	,				
Ontario refundable tax credits (total of lines 450 to 470) 5J Net Ontario tax payable or refundable tax credit (amount 5I minus amount 5J) 290 177,280 (if a credit, enter amount in brackets) Include this amount on line 255. 1177,280)			
(if a credit, enter amount in brackets) Include this amount on line 255.	-					▶	5J
(if a credit, enter amount in brackets) Include this amount on line 255.	Net Ontario tay payr	able or refundable to				290	177.280
_							



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SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2019-03-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only or	ne number per sha	areholder		
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
	100	200	300	350	400	500
1	MARY LOU SANTAGUIDA		451 077 416		100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						



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General Rate Income Pool (GRIP) Calculation

Corporation's name	Business number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2019-03-31

On: 2019-03-31

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- If you are a Canadian-controlled private corporation (CCPC) or a deposit insurance corporation (DIC), use this schedule to determine the general rate income pool (GRIP).
- Credit unions are not required to complete this schedule.

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- All legislative references are to the Income Tax Act and the Income Tax Regulations.
- When an eligible dividend was paid in the tax year or there was a change in the GRIP balance, file a completed copy of this schedule with your T2 Corporation Income Tax Return. Do not send your worksheets with your return, but keep them in your records in case we ask to see them later.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool, and low rate income pool.

┌ Eligibility for the various additions	
Answer the following questions to determine the corporation's eligibility for the various additions:	
 2006 addition Is this the corporation's first taxation year that includes January 1, 2006? If not, what is the date of the taxation year end of the corporation's first year that includes January 1, 2006? Enter the date and go directly to question 4 During that first year, was the corporation a CCPC or would it have been a CCPC if not for the election of subsection 89(11) ITA? If the answer to question 3 is yes, complete Part "GRIP addition for 2006". 	Yes X No 2006-12-31 Yes No
Change in the type of corporation 4. Was the corporation a CCPC during its preceding taxation year? 5. Corporations that become a CCPC or a DIC If the answer to question 5 is yes, complete Part 4.	X Yes No Yes X No
Amalgamation (first year of filing after amalgamation) 6. Corporations that were formed as a result of an amalgamation If the answer to question 6 is yes, answer questions 7 and 8. If the answer is no, go to question 9. 7. Was one or more of the predecessor corporations neither a CCPC nor a DIC? If the answer to question 7 is yes, complete Part 4. 8. Was one or more of the predecessor corporation a CCPC or a DIC during the taxation year that ended immediately before amalgamation? If the answer to question 8 is yes, complete Part 3.	Yes X No Yes No Yes No
Winding-up 9. Has the corporation wound-up a subsidiary in the preceding taxation year? If the answer to question 9 is yes, answer questions 10 and 11. If the answer is no, go to Part 1. 10. Was the subsidiary neither a CCPC nor a DIC during its last taxation year? If the answer to question 10 is yes, complete Part 4.	Yes X No
11. Was the subsidiary a CCPC or a DIC during its last taxation year? If the answer to guestion 11 is yes, complete Part 3.	Yes No

┌ Part 1 – General rate income pool (GRIP)			
GRIP at the end of the previous tax year			Α
Taxable income for the year (DICs enter "0") *		<u>1,889,395</u> в	
Amount on line 400, 405, 410, or 427 of the T2 return, whichever is less *	<u>500,000</u> 500,000 ►	500.000 o	
Subtotal (line 130 plus line 140)	500,000	500,000 c	
Income taxable at the general corporate rate (amount B minus amount C) (if negative enter "0")		1,389,395	
After-tax income (line 150 multiplied by 0.72 (the general rate factor for	the tax year))	<mark>190</mark>	1,000,364
Eligible dividends received in the tax year		▶	E
Becoming a CCPC (amount W5 in Part 4) Post-amalgamation (total of amounts E4 in Part 3 and amounts W5 in Part 4) Post-wind-up (total of amounts E4 in Part 3 and amounts W5 in Part 4) Subtotal (add lines 220		► (add amounts A, D, E, and F)	F 1,000,364 G
Eligible dividends paid in the previous tax year Excessive eligible dividend designations made in the previous tax year (If becoming a CCPC (subsection 89(4) applies), enter "0" on lines 300 and 310.) Subtotal (lin			F
GRIP before adjustment for specified future tax consequences (amount G minus		e negative) 490	1,000,364
	, (ç , <u> </u>	
Total GRIP adjustment for specified future tax consequences to previous tax year	rs (amount N3 in Part 2)		
GRIP at the end of the tax year (line 490 minus line 560)Enter this amount on line 160 of Schedule 55.			1,000,364
* For lines 110, 130, and 140, the income amount is the amount before consider subsection 248(1). It includes the deduction of a loss carryback from subseque Canadian development expenses that were renounced in subsequent tax years inclusions where an option is exercised in subsequent tax years, and the effect	nt tax years, a reduction of s (e.g., flow-through share r	Canadian exploration expenses and enunciations), reversals of income	

Part 2 – GRIP adjustment for specified future tax consequences to previous tax years

st previous tax year2018-	03-31				
xable income before specified fut m the current tax year	ure tax consequences		A1		
ter the following amounts before the following amounts before the second strengthesized to be the second strengthesized strengthesi		ax			
nount on line 400, 405, 410, or 42 the T2 return, whichever is less		B1			
gregate investment income le 440 of the T2 return)					
Subtotal (amount B1 plus amo	unt C1)	►	D1		
Subtotal (amount A1 minu	is amount D1) (if nega	tive, enter "0")	<u> </u>	E	1
		ire tax consequences tha			
	Ar	nount carried back from the	current year to a prior ye	ear	
Non-capital loss carry-back	Capital loss	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carryback
(paragraph 111 (1)(a) ITA)	carry-back	IOSS Carry-Dack	curry buck		
(paragraph 111	carry-back				
(paragraph 111 (1)(a) ITA)					
(paragraph 111	re tax consequences	······			
(paragraph 111 (1)(a) ITA) xable income after specified futur	re tax consequences r specified future tax 27	consequences:			
(paragraph 111 (1)(a) ITA) xable income after specified futur ter the following amounts after nount on line 400, 405, 410, or 42	re tax consequences r specified future tax 27	consequences:			
(paragraph 111 (1)(a) ITA) xable income after specified futur ter the following amounts after nount on line 400, 405, 410, or 42 the T2 return, whichever is less gregate investment income	re tax consequences r specified future tax 27 		F1		
(paragraph 111 (1)(a) ITA) xable income after specified futur ter the following amounts after nount on line 400, 405, 410, or 42 the T2 return, whichever is less gregate investment income te 440 of the T2 return) Subtotal (amount G1 plus amo	re tax consequences r specified future tax ?7 		F1	J	11

	17-03-31				
axable income before specified fu			40		
			A2		
nter the following amounts bef onsequences from the current		ax			
mount on line 400, 405, 410, or 4 f the T2 return, whichever is less		B2			
ggregate investment income ine 440 of the T2 return)		C2			
Subtotal (amount B2 plus amo	ount C2)	▶	D2		
		tive, enter "0")	•	E	2
``````````````````````````````````````		,			
		re tax consequences tha		,	
	Ar	nount carried back from the	e current year to a prior ye	ear	
Non-capital loss			Farma la an		Total
carry-back (paragraph 111	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	carrybacks
carry-back				Other	
carry-back (paragraph 111 (1)(a) ITA)	carry-back	loss carry-back	carry-back	Other	
carry-back (paragraph 111 (1)(a) ITA)	carry-back	loss carry-back	carry-back	Other	
carry-back (paragraph 111	carry-back	loss carry-back	carry-back	Other	
carry-back (paragraph 111 (1)(a) ITA) axable income after specified futu nter the following amounts after mount on line 400, 405, 410, or 4	carry-back re tax consequences er specified future tax 27	loss carry-back	carry-back	Other	
carry-back (paragraph 111 (1)(a) ITA) axable income after specified futu	carry-back re tax consequences er specified future tax 27	loss carry-back	carry-back	Other	
carry-back (paragraph 111 (1)(a) ITA) axable income after specified futu nter the following amounts after mount on line 400, 405, 410, or 4	carry-back re tax consequences er specified future tax 27	loss carry-back	carry-back	Other	
carry-back (paragraph 111 (1)(a) ITA) axable income after specified futu nter the following amounts after mount on line 400, 405, 410, or 4 the T2 return, whichever is less ggregate investment income	carry-back re tax consequences or specified future tax 27	loss carry-back	carry-back	Other	
carry-back (paragraph 111 (1)(a) ITA) axable income after specified futu nter the following amounts after mount on line 400, 405, 410, or 4 i the T2 return, whichever is less ggregate investment income ne 440 of the T2 return) Subtotal (amount G2 <b>plus</b> amo	carry-back re tax consequences er specified future tax 27 bunt H2)	loss carry-back	F2		

Part 2	<ul> <li>– GRIP adjustmer</li> </ul>	nt for specified fu	ture tax conseque	nces to previous	tax years (continu	ied)	
Third pre	vious tax year _ 2016-	-03-31					
	ncome before specified fu		from	A3			
	e following amounts bef ences from the current		IX				
	n line 400, 405, 410, or 4 return, whichever is less		B3				
	e investment income of the T2 return)	· · · · · · ·	C3				
Subt	otal (amount B3 <b>plus</b> amo	ount C3)	►	D3			
	Subtotal (amount A3 <b>min</b> i	<b>us</b> amount D3) (if negati	ve, enter "0")	►	E3		
		Futu	re tax consequences tha	at occur for the curren	t year		
		Am	ount carried back from the	e current year to a prior y	ear		
	Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks	
Taxable i	ncome after specified futu	re tax consequences	· · · · · · · · · · ·	F3			
Enter the	following amounts afte	er specified future tax	consequences:				
	n line 400, 405, 410, or 4 return, whichever is less		G3				
	e investment income of the T2 return)		H3				
Subt	otal (amount G3 <b>plus</b> amo	ount H3)	►	I3			
	Subtotal (amount F3 mir	<b>nus</b> amount I3) (if negat	ve, enter "0")	►	J3		
		Subtotal (amount	E3 <b>minus</b> amount J3) (if r	negative, enter "0")	K3		
(amount)	<3 multiplied by	0.72)	es to the third previous t	•		540	
			uences to previous tax			· · · · · <u></u>	L3
Enter am	ount L3 on line 560 in par	t 1.					

<ul> <li>Part 3 – Worksheet to calculate the GRIP addition post-amalgamation or post-wind-up —— (predecessor or subsidiary was a CCPC or a DIC in its last tax year)</li> </ul>	
nb. 1 Post amalgamation Post wind-up	
Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to whi applies) and the predecessor or subsidiary corporation was a CCPC or a DIC in its last tax year. The last tax year for a predecess year that ended immediately before the amalgamation and for a subsidiary corporation was its tax year during which its assets were on the wind-up.	or corporation was its tax
Calculate the GRIP addition of a successor corporation following an amalgamation at the end of its first tax year.	
Calculate the GRIP addition of a parent corporation upon wind-up at the end of the tax year that ends immediately after the tax year received the assets of the subsidiary.	ar in which the parent has
In the calculation below, <b>corporation</b> means a predecessor or a subsidiary. Complete a separate worksheet for <b>each</b> predecessor was a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.	or and <b>each</b> subsidiary that
Corporation's GRIP at the end of its last tax year	A4
Eligible dividends paid by the corporation in its last tax year	_ B4
Excessive eligible dividend designations made by the corporation in its last tax year	_C4
Subtotal (amount B4 minus amount C4)	D4
GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year) (amount A4 minus amount D4)	 E4
After you complete this calculation for each predecessor and each subsidiary, calculate the total of all the E4 amounts. Enter this	otal amount on:
<ul> <li>line 230 for post-amalgamation; or</li> </ul>	
– line 240 for post-wind-up.	

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Part 4 – Worksheet to calculate the GRIP addition (predecessor or subsidiary was not a CC or the corporation is becoming a CCPC			
nb. 1 Corporation becoming a CCPC Postama	algamation	Post wind-up	
Complete this part when there has been an amalgamation (within the r and the predecessor or subsidiary was not a CCPC or a DIC in its last immediately before the amalgamation and for a subsidiary corporation	tax year. The last tax year for a pre	decessor corporation was its tax year that ended	,
Calculate the GRIP addition of a successor corporation following an ar	nalgamation at the end of its first ta	ax year.	
Calculate the GRIP addition of a parent corporation upon wind-up at the received the assets of the subsidiary.	e end of the tax year that ends imn	nediately after the tax year in which the parent ha	IS
In the calculation below, <b>corporation</b> means a predecessor or a subsitivas a CCPC or a DIC in its last year. Keep a copy of this calculation for			nat
Cost amount to the corporation of all property immediately before the e	nd of its previous/last tax year	· · · · · · · · · · · · · · · · · · ·	A5
The corporation's money on hand immediately before the end of its pre	vious/last tax year		B5
Total of subsection 111(1) losses that would have been deductible in c the previous/last tax year if the corporation had had unlimited income f had realized an unlimited amount of capital gains for the previous/last t	rom each business carried on and ax year:		
Non-capital losses	C5		
Net capital losses	D5		
Farmlosses			
Restricted farm losses	F5		
Limited partnership losses	G5		
Subtotal ( <b>add</b> amounts C5 to G5)	►	H5	
Total of all amounts deducted under subsection 111(1) in calculating the	ne corporation's taxable income for	the previous/last tax year:	
Non-capital losses	15		
Net capital losses			
Farm losses			
Restricted farm losses			
Limited partnership losses			
Subtotal ( <b>add</b> amounts I5 to M5)	►	N5	
Unused and unexpired losses at the end of the co	orporation's previous/last tax year (amount H5 <b>minus</b> amount N5)	<b>&gt;</b>	O5
	Subto	tal ( <b>add</b> amounts A5, B5, and O5)	P5
All the corporation's debts and other obligations to pay that were outstanding immediately before the end of its previous/last tax year		Q5	
Paid-up capital of all the corporation's issued and outstanding shares			
of capital stock immediately before the end of its previous/last tax year		R5	
All the corporation's reserves deducted in its previous/last tax year		S5	
The corporation's capital dividend account immediately before the end of its previous/last tax year		Т5	
The corporation's low rate income pool immediately before the end of its previous/last tax year		U5	
	Subtotal ( <b>add</b> amounts Q5 to U5)	▶	V5
GRIP addition post-amalgamation or post-wind-up (predecessor or the corporation is becoming a CCPC (amount P5 minus amour	or subsidiary was not a CCPC		W5
After you complete this worksheet for each predecessor and each sub – line 220 for a corporation becoming a CCPC; – line 230 for post-amalgamation; or – line 240 for post-wind-up.	sidiary, calculate the total of all the	W5 amounts. Enter this total amount on:	

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#### Schedule 500

## **Ontario Corporation Tax Calculation**

Corporation's name	Business number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2019-03-31
<ul> <li>Use this schedule if the corporation had a permanent establishment, under section 400 of the fede Ontario at any time in the tax year and had Ontario taxable income in the year.</li> </ul>	eral Income Tax Regulations, in	
Legislative references are to the federal Income Tax Act and Income Tax Regulations.		
• This schedule is a worksheet only and is not required to be filed with your T2 Corporation Income	Tax Return.	
Part 1 – Ontario basic income tax ———————————————————————————————————		
Ontario taxable income *		1,889,395 A
Ontario basic rate of tax for the year	_ 	<b>11.5</b> % B
Ontario basic income tax (amount A multiplied by amount B **)	=	217,280 C
* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 o of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1		
** If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an O income tax, or has Ontario corporate minimum tax or Ontario special additional tax on life insuranc line 270 of Schedule 5, Tax Calculation Supplementary – Corporations. Otherwise, enter it on line	e corporations payable, enter amount C	
Part 2 – Ontario small business deduction (OSBD)		
Complete this part if the corporation claimed the federal small business deduction under subsection	125(1).	
Amount from line 400 of the T2 return	2,178,588 1	
Amount from line 405 of the T2 return	1,889,395 ₂	
Amount from line 427 of the T2 return (note)	<u>500,000</u> 3	
Enter the least of amounts 1, 2 or 3	<u>500,000</u> ►_	500,000 D
Ontario domestic factor (ODF): Taxable income for Ontario *		1.00000 E
Taxable income for all provinces **	1,889,395	
Amount D <b>multiplied</b> by amount E	500,000 4	
Ontario taxable income (amount A from Part 1)	<u>1,889,395</u> 5	
Ontario small business income (lesser of amount 4 or amount 5)	<u> </u>	500,000 F
Ontario small business deduction rate for the year		
Number of days in the tax year before January 1, 2018 × 7 %	= % G1	
Number of days in the tax year 365		
Number of days in the tax year		
After December 31, 2017 365 X 8 % Number of days in the tax year 365	= <u>8.00000 %</u> G2	
OSBD rate for the year (rate G1 <b>plus</b> rate G2)	8.00000 %	8.00000 % G
		40,000 н
Ontario small business deduction (amount F multiplied by rate G)            Enter amount H on line 402 of Schedule 5.	=	10,000 H
* Enter amount A from Part 1.		
** Includes the territories and the offshore jurisdictions for Nova Scotia and Newfoundland and Labra	ador.	
Note: On November 15, 2018, the Government of Ontario announced, in Bill 57, that the reduction investment income for taxation years starting after December 31, 2018, will not be applied wh As a result, the calculation on line 3 does not take the amount on line E2 of Schedule 200 (July 2006)	in the business limit relating to the amou hen calculating the Ontario small busines	



	110
– Part 3 – Ontario adjusted small business income	
Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.	
Ontario adjusted small business income (lesser of amount D and amount 5)	<u>500,000</u> ı
Enter amount I at amount K in Part 4 of this schedule or at amount B in Part 2 of Schedule 502, Ontario Tax Credit for Manufacturing and Processing, whichever applies.	
Part 4 – Credit union tax reduction	
Complete this part and Schedule 17, Credit Union Deductions, if the corporation was a credit union throughout the tax year.	
Amount 2H from Schedule 17	
Ontario adjusted small business income (amount I) K	
Subtotal (amount J <b>minus</b> amount K, if negative, enter "0") L	
Amount L <b>multiplied</b> by amount G	M
Ontario domestic factor (amount E)	1.00000 N
Ontario credit union tax reduction (amount M multiplied by amount N)	0

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## **Ontario Corporate Minimum Tax**

Corporation's name	Business number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2019-03-31

File this schedule if the corporation is subject to Ontario corporate minimum tax (CMT). CMT is levied under section 55 of the Taxation Act, 2007 (Ontario), referred to as the "Ontario Act".

• Complete Part 1 to determine if the corporation is subject to CMT for the tax year.

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- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
  - 1) a corporation exempt from income tax under section 149 of the federal Income Tax Act;
  - 2) a mortgage investment corporation under subsection 130.1(6) of the federal Act;
  - 3) a deposit insurance corporation under subsection 137.1(5) of the federal Act;
  - 4) a congregation or business agency to which section 143 of the federal Act applies;
  - 5) an investment corporation as referred to in subsection 130(3) of the federal Act; or
  - 6) a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the T2 Corporation Income Tax Return.

#### Part 1 – Determination of CMT applicability

Total assets of the corporation at the end of the tax year *       112	4,432,265
Share of total assets from partnership(s) and joint venture(s)*    114	
Total assets of associated corporations (amount from line 450 on Schedule 511)	
Total assets (total of lines 112 to 116)	4,432,265
Total revenue of the corporation for the tax year **    142	8,751,066
Share of total revenue from partnership(s) and joint venture(s) **    144	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	
Total revenue (total of lines 142 to 146)	8,751,066

The corporation is subject to CMT if:

 for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than \$5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than \$10,000,000.

for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than \$50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than \$100,000,000.
 If the corporation is not available to CMT do not expendent to available to corporation or the associated group of CMT are done.

If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

#### * Rules for total assets

- Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
- The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

#### ** Rules for total revenue

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the tax year is less than 51 weeks, **multiply** the total revenue of the corporation or the partnership, whichever applies, by 365 and **divide** by the number of days in the tax year.
- The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.



Part 2 – Adjusted net income/loss for CMT purposes –			_
Net income/loss per financial statements *		210	2,178,588
Add (to the extent reflected in income/loss):			
Provision for current income taxes/cost of current income taxes			
Provision for deferred income taxes (debits)/cost of future income taxes	<mark>222</mark>		
Equity losses from corporations			
Financial statement loss from partnerships and joint ventures $\dots$ Dividends deducted on financial statements (subsection 57(2) of the Ontario excluding dividends paid by credit unions under subsection 137(4.1) of the fe	Act),		
Other additions (see note below):			
Share of adjusted net income of partnerships and joint ventures **			
Total patronage dividends received, not already included in net income/loss			
281			
283			
	Subtotal	▶	А
Deduct (to the extent reflected in income/loss):			
Provision for recovery of current income taxes/benefit of current income taxes	320		
Provision for deferred income taxes (credits)/benefit of future income taxes	322		
Equity income from corporations			
Dividends deductible under section 112, section 113, or subsection 138(6) of			
Dividends not taxable under section 83 of the federal Act (from Schedule 3)			
Gain on donation of listed security or ecological gift	2.40		
Accounting gain on transfer of property to a corporation under section 85 or 8 of the federal Act ***	5.1		
Accounting gain on transfer of property to/from a partnership under section 8 of the federal Act ****			
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****			
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act			
Other deductions (see note below):			
Share of adjusted net loss of partnerships and joint ventures **			
Tax payable on dividends under subsection 191.1(1) of the federal Act <b>multip</b> Interest deducted/deductible under paragraph 20(1)(c) or (d) of the federal Act not already included in net income/loss			
Patronage dividends paid (from Schedule 16) not already included in net inco	me/loss <b>338</b>		
381			
383			
385			
387			
389			
	Subtotal		В
Adjusted net income/loss for CMT purposes (line 210 plus amount A minus		490	2,178,588
If the amount on line 490 is positive and the corporation is subject to CMT as			
If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (e			
Note	r CMT nurnesses accounting income should be	adjusted to:	
In accordance with Ontario Regulation 37/09, when calculating net income fo — exclude unrealized gains and losses due to mark-to-market changes or for		•	only):
<ul> <li>include realized gains and losses due to mark-to-market changes of for property is not a capital property or is a capital property disposed in the ye</li> </ul>	narket property not already included in the acco	unting income, if the	, only),
"Specified mark-to-market property" is defined in subsection 54(1) of the Onta	ario Act.		
These rules also apply to partnerships. A corporate partner's share of a partner to the corporate partner.	ership's adjusted income flows through on a pro	oportionate basis	
* Rules for net income/loss			
<ul> <li>Banks must report net income/loss as per the report accepted by the s consolidation and equity methods are not used.</li> </ul>	Superintendent of Financial Institutions under th	ne federal <i>Bank Act</i> , a	adjusted so

## - Part 2 – Calculation of adjusted net income/loss for CMT purposes (continued)

- Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, **multiply** the net income/loss by the ratio of the Canadian reserve liabilities **divided** by the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.
- Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.
- Corporations, other than insurance corporations, should report net income from line 9999 of the GIFI (Schedule 125) on line 210.
- ** The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the Ontario Act.
- *** A joint election will be considered made under subsection 60(1) of the Ontario Act if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.
- **** A joint election will be considered made under subsection 60(2) of the Ontario Act if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.
- ***** A joint election will be considered made under subsection 61(1) of the Ontario Act if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the T2 Corporation - Income Tax Guide.

### Part 3 – CMT payable

Adjusted net income for CMT purposes (line 490 in	Part 2, if positive)		-
Deduct:			
		289,193	
Minus: Adjustment for an acquisition of control *	518		
Adjusted CMT loss available		289,193 289,193	_ C
Net income subject to CMT calculation (if negative,	enter "0")		=
line 520 Xyear t	er of days in the tax before July 1, 2010 Jumber of days 365 in the tax year	x 4 % =	_ 1
line 520 <u> </u>	er of days in the tax after June 30, 2010 365 Jumber of days 365 in the tax year	x 2.7 % =	_ 2
Subtotal	l (amount 1 <b>plus</b> amount 2) .	· · · · · · · · · · · · · · · · · · ·	= ³
CMT after foreign tax credit deduction (line 540 <b>mir</b> <b>Deduct:</b> Ontario corporate income tax payable before CMT of	<b>nus</b> line 550) (if negative, enter "( credit (amount F6 from Schedule	5)	
<ul> <li>* Enter the portion of CMT loss available that exicontrol. See subsection 58(3) of the Ontario Ad</li> <li>*** Enter "0" on line 550 for life insurance corporat of amount J for the province of Ontario from Page</li> </ul>	ct. tions as they are not eligible for th	nis deduction. For all other corporations, ente	
** Calculation of the Ontario allocation factor If the provincial or territorial jurisdiction entered of	• (OAF): n line 750 of the T2 return is "Ont	tario," enter "1" on line F.	enter the result on line F:
Ontario taxable income **** Taxable income ****	=		
Ontario allocation factor			F
**** Enter the amount allocated to Ontario from col taxable income were \$1,000.	lumn F in Part 1 of Schedule 5. If	the taxable income is nil, calculate the amou	nt in column F as if the
***** Enter the taxable income amount from line 360	) or amount Z of the T2 return, wh	nichever applies. If the taxable income is nil, e	nter "1,000".

2019-05-01 20:09	81124 2098	122001
- Part 4 – Calculation of CMT credit carryforward		
CMT credit carryforward at the end of the previous tax year *	G	
Deduct:		
CMT credit expired *		
CMT credit carryforward at the beginning of the current tax year * (see note below)	▶ 620	
Add:		
CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below		
		Н
Deduct:           CMT credit deducted in the current tax year (amount P from Part 5)		
	amount H <b>minus</b> amount I)	
Add:		0
Net CMT payable (amount E from Part 3)		
SAT payable (amount O from Part 6 of Schedule 512)		
Subtotal	►	к
CMT credit carryforward at the end of the tax year (amount J <b>plus</b> amount K)		L
* For the first harmonized T2 return filed with a tax year that includes days in 2009:		
- do not enter an amount on line G or line 600;	(OVT) for the location of the total dis 200	0
- for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, Corporate Minimum Tax	(CMT), for the last tax year that ended in 2008	8.
For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year.		
<b>Note:</b> If you entered an amount on line 620 or line 650, complete Part 6.		
- Part 5 – Calculation of CMT credit deducted from Ontario corporate income tax	x pavable ———	
CMT credit available for the tax year (amount H from Part 4)	· · · · · · · · · · · · · · · · · · ·	M
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	177,280 1	
For a corporation that is not a life insurance corporation:		
CMT after foreign tax credit deduction (amount D from Part 3) 2		
For a life insurance corporation:		
Gross CMT (line 540 from Part 3) 3		
Gross SAT (line 460 from Part 6 of Schedule 512) 4		
The <b>greater</b> of amounts 3 and 4		
<b>Deduct:</b> line 2 or line 5, whichever applies:	6	
Subtotal (if negative, enter "0")	<u>177,280</u> 17	7,280 N
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	177,280	
Deduct:	· · · ·	
Total refundable tax credits excluding Ontario qualifying environmental trust tax credit		
(amount J6 <b>minus</b> line 450 from Schedule 5)	177 280	- סכדי
Subtotal (if negative, enter "0")	177,280 17	7,280 0

Subtotal (if negative, enter "0") CMT credit deducted in the current tax year (least of amounts M, N, and O) Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule. Is the corporation claiming a CMT credit earned before an acquisition of control? If you answered yes to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction may be restricted, see subsections 53(6) and (7) of the Ontario Act.

Ρ

2 No 🗙

#### - Part 6 – Analysis of CMT credit available for carryforward by year of origin –

#### Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	CMT credit balance *
10th previous tax year	680
9th previous tax year	681
8th previous tax year	682
7th previous tax year	683
6th previous tax year	684
5th previous tax year	685
4th previous tax year	686
3rd previous tax year	687
2nd previous tax year	688
1stprevious taxyear	689
Total **	

* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

** Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

-Pa	art 7 – Calculation of CMT loss carryforward	
CM ⁻ Ded		
	T loss expired *	<u> </u>
	. I loss transferred on an amalgamation under section 87 of the federal Act ** (see note below)	_
СМ	Γloss available (line 720 <b>plus</b> line 750)	R
Ded CM ⁻	uct: F loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and line C in Part 3)	_
Add		-
Adju CM⁻	Isted net loss for CMT purposes (amount from line 490 in Part 2, if <b>negative</b> ) (enter as a positive amount) <b>760</b> Floss carryforward balance at the end of the tax year (amount S <b>plus</b> line 760) <b>770</b>	- т
*	For the first harmonized T2 return filed with a tax year that includes days in 2009: — do not enter an amount on line Q or line 700; — for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, <i>Corporate Minimum Tax (CMT)</i> , for the last tax year that ended in 2008.	
	For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous tax year.	
**	Do not include an amount from a predecessor corporation if it was controlled at any time before the amalgamation by any of the other predecessor corporations.	
	Note: If you entered an amount on line 720 or line 750, complete Part 8.	

#### - Part 8 – Analysis of CMT loss available for carryforward by year of origin -

#### Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	810	820
9th previous tax year	811	821
8th previous tax year	812	822
7th previous tax year	813	823
6th previous tax year	814	824
5th previous tax year	815	825
4th previous tax year	816	826
3rd previous tax year	817	827
2nd previous tax year	818	828
1st previous tax year		829
Total ***		

* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

** Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

*** The total of these two columns must equal the total of the amounts entered on lines 720 and 750.

Canada Revenue

Agency

Agence du revenu

du Canada

#### **SCHEDULE 546**

#### CORPORATIONS INFORMATION ACT ANNUAL RETURN FOR ONTARIO CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
2203284 ONTARIO INC.	81124 2098 RC0001	2019-03-31

- This schedule should be completed by a corporation that is incorporated, continued, or amalgamated in Ontario and subject to the Ontario Business Corporations Act (BCA) or Ontario Corporations Act (CA), except for registered charities under the federal Income Tax Act. This completed schedule serves as a Corporations Information Act Annual Return under the Ontario Corporations Information Act.
- Complete parts 1 to 4. Complete parts 5 to 7 only to report change(s) in the information recorded on the Ontario Ministry of Government Services (MGS) public record.
- This schedule must set out the required information for the corporation as of the date of delivery of this schedule.
- A completed Ontario Corporations Information Act Annual Return must be delivered within six months after the end of the corporation's tax year-end. The MGS considers this return to be delivered on the date that it is filed with the Canada Revenue Agency (CRA) together with the corporation's income tax return.
- It is the corporation's responsibility to ensure that the information shown on the MGS public record is accurate and up-to-date. To review the information shown for the corporation on the public record maintained by the MGS, obtain a Corporation Profile Report. Visit **www.ServiceOntario.ca** for more information.
- This schedule contains non-tax information collected under the authority of the Ontario Corporations Information Act. This information will be sent to the MGS for the purposes of recording the information on the public record maintained by the MGS.

#### Part 1 – Identification

100	0 Corporation's name (exactly as shown on the MGS public record)							
	2203284 ONTARIO INC.							
Juris	diction incorporated, continued, or amalgamated,	110 Date of incorporation or		120	Ontario Corporation No.			
whic	hever is the most recent	amalgamation, whichever is the	Year Month Day					
	Ontario	mostrecent	2009-04-14		2203284			

#### - Part 2 - Head or registered office address (P.O. box not acceptable as stand-alone address) -

00 Care of (if applicable)			
10         Street number         220         Street name/Rural route/Lot           505         CONSUMERS ROAD	and Concession number	<b>230</b> Suite nur 200	nber
40 Additional address information if applicable (line 220	must be completed first)		
50 Municipality (e.g., city, town) TORONTO	260 Province/state ON	270 Country CA	280 Postal/zip code M2J 4V8
Part 3 – Change identifier			
300       1       If there have been no changes, enter 1 in this lif there are changes, enter 2 in this box and c	box and then go to "Part 4 – Cer	ification."	
Part 4 – Certification	motion Act Appual Paturn is true	correct and complete	
450 HORNBOSTEL	451 DEBOR		
Lastname		First name	
454	,		
Middle name(s)			
460 3 Please enter one of the following numbers in knowledge of the affairs of the corporation. If			fficer, or <b>3</b> for other individual having

Note: Sections 13 and 14 of the Ontario Corporations Information Act provide penalties for making false or misleading statements or omissions.



500	Please enter one of the following numbers in this box:	<ul> <li>1 - Show no mailing address on the MGS public record.</li> <li>2 - The corporation's mailing address is the same as the head or registered office address in Part 2 of this schedule.</li> </ul>				
		3 - The corporation's	complete r	nailing address	s is as follows:	
510	Care of (if applicable)					
520	Street number 530 Street name/Rural route/Lot and Co	oncession number		540 Suiten	number	
550	Additional address information if applicable (line 530 must be	e completed first)		1		
560	Municipality (e.g., city, town)	70 Province/state	580	Country	590 Postal/zip code	
	t 6 – Language of preference					

## **Corporate Taxpayer Summary**

Corporate information ———										
Corporation's name	2203284 ONTARIO INC.									
Taxation Year	<u>2018-04-01</u> to <u>2019</u>	-03-31								
Jurisdiction	Ontario									
BC AB SK MB	ON QC NB	NS	NO	PE	NL	XO	YT	NT	NU	OC
	X .									
Corporation is associated	<u>N</u>									
Corporation is related	<u>N</u>									
Number of associated corporations										
Type of corporation	Canadian-Controlled Priva	ate Corpor	ation							
Total amount due (refund) federal and provincial*	434,456									
* The amounts displayed on lines "Total a	mount due (refund) federal and p	provincial" ar	re all liste	d in the he	elp. Press	F1 to cons	ult the cont	ext-sensat	ive help.	
☐ Summary of federal informat	ion ———									
Netincome									2,1	78,588
Taxable income									1,8	89,395
Donations										
Calculation of income from an active busir	ness carried on in Canada								2,1	78,588
Dividends paid										
1 5										
Balance of the low rate income pool at the										
Balance of the low rate income pool at the										
Balance of the general rate income pool at										
Balance of the general rate income pool a									1.0	00,364
										717,970
Credits against part I tax Small business deduction	Summary of tax 91,233 Part I			25		efunds/cre				
M&P deduction						ividends ref				
	Part III.1					Eligible divi				
Investment tax credits						Non-eligible				
Abatement/Other*	369,561 Provincial or territe					stalments		-		
					C	ther*				
						Balance	due/refun	nd (–)	4	134,456
* The amounts displayed on lines "Other"	are all listed in the Help. Press F	1 to consult	the conte	xt-sensitiv	ve help.					

#### □ Summary of provincial information – provincial income tax payable

	Ontario	Québec (CO-17)	Alberta (AT1)
Net income			
% Allocation			
Tax payable before deduction*	40,000		
Attributed taxable capital			N/A N/A
Total tax payable***			
Logging tax payable (COZ-1179)			
Tax payable	N/A		N/A

** For Québec, this includes compensation tax and registration fee.

*** For Ontario, this includes the corporate minimum tax, the Crown royalties' additional tax, the transitional tax debit, the recaptured research and development tax credit and the special additional tax debit on life insurance corporations. The Balance due/Refund is included in the federal Balance due/refund.

#### Summary – taxable capital

#### Federal

Corporate name	Taxable capital used to calculate the business limit reduction (T2, line 415)	Taxable capital used to calculate the SR&ED expenditure limit for a CCPC (Schedules 31 and 49)	Taxable capital used to calculate line 233 of the T2 return	Taxable capital used to calculate line 234 of the T2 return
2203284 ONTARIO INC.	7,425,116	7,425,116	1,891,280	1,891,280
Total	7,425,116	7,425,116	1,891,280	1,891,280

#### Québec

used to calculate the Québec business limit reduction (CO-771) and to calculate the additional deduction for transportation costs of remote manufacturing SMEs (CO-156.TR)used to calculate the tax credit for investmentused to calculate the \$1 million deduction (CO-1137.A and CO-1137.E)used to determine the applicability of Form CO-737					
T. 1.1	Corporate name	used to calculate the Québec business limit reduction (CO-771) and to calculate the additional deduction for transportation costs of remote manufacturing	used to calculate the tax credit for investment (CO-1029.8.36.IN)	used to calculate the \$1 million deduction (CO-1137.A and	Paid-up capital used to determine the applicability of Form CO-737.SI
	Total				

#### 2203284 ONTARIO INC. 81124 2098 20901

Total

Ontario		.20
	Corporate name	Specified capital used to calculate the expenditure limit – Ontario innovation tax credit (Schedule 566)
		Total
Other provinces		
	Corporate name	Capital used to calculate the Newfoundland and Labrador capital deduction on financial institutions (Schedule 306)

## **Five-Year Comparative Summary**

	Currentyear	1st prior year	2nd prior year	3rd prior year	4th prior year
<b>Federal information (T2)</b> –	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
Netincome	2,178,588	-112,224	-176,969		
Taxable income	1,889,395				
Active business income	2,178,588				
Dividends paid	2,170,500				
Dividends paid – Regular					
Dividends paid – Eligible					
LRIP – end of the previous year					
LRIP – end of the year					
GRIP – end of the previous year					
GRIP – end of the year	1,000,364				
Donations					
Balance due/refund (-)	434,456				
Line 996 – Amended tax return			X		
Loss carrybacks requested in prior years to reduce taxable income	r				
Taxation year end	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
Taxable income before loss carrybacks	 N/A	 N/A			
Non-capital losses		N/A			
Net capital losses (50%)	N/A	N/A			
Restricted farm losses	N/A	N/A			
Farmlosses	N/A	N/A			
Listed personal property losses (50%)	N/A	N/A			
Total loss carried back					
to prior years	N/A	N/A			
Adjusted taxable income after loss carrybacks	N/A	N/A			
Losses in the current year carried to previous years to reduce taxable income (according to Schedule 4) Taxation year end		2018-03-31	2017-03-31	2016-03-31	2015-03-31
Adjusted taxable income before current year loss carrybacks*	N/A				N/A
Non-capital losses	N/A				N/A
	N/A				N/A
Net capital losses (50%)	N/A				N/A
Restricted farm losses	N/A				N/A
Farm losses Listed personal property losses (50%)	N/A				N/A
Total current year losses carried back to prior years	N/A				N/A
					·

2203-TaxReturn-Fiscal2019.219 2019-05-01 20:09		2019-03-31		2	2203284 ONTARIO INC. 81124 2098 BC0001
Loss carrybacks requested in prior years to reduce taxable dividends subject to Part IV tax					
Taxation year end	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
Adjusted Part IV tax multiplied by the multiplication factor**,					
before loss carrybacks	N/A	N/A			
Non-capital losses	N/A	N/A			
Farmlosses	N/A	N/A			
Total loss carried back to prior years	N/A	N/A			
Adjusted Part IV tax multiplied by the multiplication factor**, after loss carrybacks	N/A	N/A			
Losses in the current year carried bac to previous years to reduce taxable dividends subject to Part IV tax (according to Schedule 4)	ck				
Taxation year end	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
Adjusted Part IV tax multiplied by the multiplication factor**, before current-year loss carrybacks***	N/A				N/A
Non-capital losses	N/A				N/A
Farmlosses	N/A				N/A
Total current year losses carried back to prior years	N/A				N/A
Adjusted Part IV tax multiplied by the multiplication factor**, after loss carrybacks	N/A				N/A

The multiplication factor is 3 for dividends received before January 1, 2016, and 100 / 38 1/3 for dividends received after December 31, 2015.

*** The adjusted Part IV tax multiplied by the multiplication factor before current-year loss carrybacks takes into account loss carrybacks that were made in prior taxation years. This amount is multiplied by the multiplication factor to help you determine the loss amount that must be used to reduce Part IV tax payable to zero.

Federal taxes —————					
Taxation year end	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
Part I	257,176				
Part IV					
Part III.1					
Other*					
		D 544 84			

The amounts displayed on lines "Other" are all listed in the help. Press F1 to consult the context-sensative help.

Taxation year end	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
Small business deduction	91,233				
M&P deduction					
Foreign tax credit					
Investment tax credit					
Abatement/other*	369,561				

The amounts displayed on lines "Other" are all listed in the help. Press F1 to consult the context-sensative help.

Refunds/credits					
Taxation year end	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
ITC refund					
Dividend refund	_				
-Eligible dividends	_				
-Non-eligible dividends	_				
Instalments	_				
Other*					
* The amounts displayed on lines '	'Other" are all listed in the help	. Press F1 to consult the c	ontext-sensative help.		

2203-TaxReturn-Fiscal2019.219 2019-05-01 20:09

### – Ontario –

Taxation year end	2019-03-31	2018-03-31	2017-03-31	2016-03-31	2015-03-31
Netincome	2,178,588	-112,224	-176,969		
Taxable income	1,889,395				
% Allocation	100.00	100.00	100.00		
Attributed taxable income	1,889,395				
Surtax					
Income tax payable before deduction Income tax deductions	217,280				
/credits	40,000				
Net income tax payable	177,280				
Taxable capital					
Capital tax payable					
Total tax payable*	177,280				
Instalments and refundable credits					
Balance due/refund**	177,280				

For taxation years ending before January 1, 2009, this includes the corporate minimum tax and the premium tax. For taxation years ending after December 31, 2008, this includes the corporate minimum tax, the Crown royalties' additional tax, the transitional tax debit, the recaptured research and development tax credit and the special additional tax debit on life insurance corporations.

** For taxation years ending after December 31, 2008, the Balance due/Refund is included in the federal Balance due/refund.

# APPENDIX "D"

Court File No. CV-17-11827-00CL

#### ONTARIO

#### SUPERIOR COURT OF JUSTICE (Commercial List)

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THE HONOURABLE MADAM JUSTICE (DNWAY FRIDAY, THE 21ST DAY OF JULY, 2017

**BETWEEN:** 

UR SUP

UPERIOR

1

DUCA FINANCIAL SERVICES CREDIT LTD.

Applicant

- and -

2203284 ONTARIO INC.

Respondent

#### ORDER

THIS MOTION, brought by msi Spergel Inc. (the "Receiver" or "Spergel") in its capacity as receiver of the respondent 2203824 Ontario Inc. ("220 Ontario" or "Respondent"), for an order for directions requiring the landlord of certain property to give the Receiver access to the Respondent's office as well as for an order directing certain individuals to provide the Receiver with information as well as access to the Respondent's records, was heard this day at 330 University Avenue, Toronto.

ON READING the motion record, filed, and on hearing submissions of the Receiver's lawyer, and on conserve of the Receiver, Mr Zimmerman and Mr. Santaguida / Be 1. THIS COURT ORDERS that service of the notice of motion and accompanying affidavit is abridged and that service is validated.

2. THIS COURT FURTHER ORDERS the tenant, Terrasan 327 Royal York Rd. Limited, the landlord, Desjardins Financial Security, and the property manager, Avison Young Property Management Services Ontario Inc., to provide the Receiver with access to the premises known as 93 Skyway Avenue, Suite 210, Etobicoke (the "Premises"), as well as to any other unit or area in respect of which the Respondent stores or has property, for the purpose of exercising the powers granted to it under the Receivership Order of June 22, 2017 ("Receivership Order"), including but not restricted to taking possession of and exercising control over the Respondent's property, of any nature whatsoever and including records but not including deposits as described below ("Property"), as well as to receive, preserve, remove and to protect such Property.

3. THIS COURT FURTHER ORDERS Luigi Santaguida aka Louie Santaguida to comply with the Receivership Order and, in particular, to do the following:

- (a) forthwith to advise the Receiver of the existence and location of Property, and to provide to the Receiver all information he has in respect of the Respondent;
- (b) forthwith to provide full access to Property which is within his possession, power or control; and
- (c) forthwith to permit the Receiver to remove Property or, at its option and where possible, to make copies of Property.

4. THIS COURT FURTHER ORDERS Lawrence Zimmerman aka Larry Zimmerman and Zimmerman Associates (collectively referred to in the singular as "Zimmerman") to comply with the Receivership Order and, in particular, to do the following:

- (a) forthwith to advise the Receiver of the existence and location of Property, and to provide to the Receiver all information it has in respect of the Respondent;
- (b) forthwith to provide full access to Property which is within Zimmerman's possession, power or control;
- (c) forthwith to permit the Receiver to remove Property or, at its option and where possible, to make copies of Property; and
- (d) forthwith to provide what contact information it has for Luigi Santaguida aka Louie Santaguida.

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5. THIS COURT FURTHER ORDERS George Ruggiero and Schneider Ruggiero LLP (collectively referred to in the singular as "Ruggiero") to comply with the Receivership Order and, in particular, to do the following, without prejudice to any claims advanced by Ruggiero:

- (a) forthwith to advise the Receiver of the existence and location of Property, and to provide to the Receiver all information it has in respect of the Respondent;
- (b) forthwith to provide full access to Property which is within Ruggiero's possession, power or control;
- (c) forthwith to permit the Receiver to remove Property or, at its option and where possible, to make copies of Property;
- (d) forthwith to provide the following for deposits which it holds in respect of the condominium project at 98 James Street South, Hamilton, Ontario:
  - i. the name of the individual or individuals who made each deposit;
  - ii. the contact information for each of these individuals;
  - iii. the amount of each deposit;

, • ; •••

. .

- (e) notwithstanding the foregoing, forthwith to provide to the Receiver, in digital format, full and complete versions of all agreements of purchase and sale related to the deposits, above; and
- (f) forthwith to provide what contact information it has for Luigi Santaguida aka Louie Santaguida.

6. THIS COURT FURTHER ORDERS that none of what is set out in the present order restricts or otherwise modifies the Receivership Order or the powers and rights provided to the Receiver by it.

7. THIS COURT FURTHER ORDERS Luigi Santaguida aka Louie Santaguida to pay his share of the costs of this motion to the Receiver in the sum of \$1,000.00, inclusive of disbursements and tax, and to do so within 30 days.

8. THIS COURT FURTHER ORDERS Zimmerman to pay its share of the costs of this motion to the Receiver in the sum of \$1,000.00, inclusive of disbursements and tax, and to do so within 30 days.

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9. THIS COURT FURTHER ORDERS Ruggiero to pay its share of the costs of this motion to the Receiver in the sum of \$1,000.00, inclusive of disbursements and tax, and to do so within 30 days.

THIS ORDER BEARS INTEREST at the rate of 2.0 % per year.

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ENTERED AT / INSCRIT À TORONTO ON / BOOK NO: LE / DANS LE REGISTRE NO:

JUL 2 6 2017

PER/PA

2203284 ONTARIO INC.	Respondent Court File No. CV-17-11827-00CL	ONTARIO	SUPERIOR COURT OF JUSTICE Proceeding commenced at TORONTO	ORDER	DEVRY SMITH FRANK LLP Lawyers & Mediators 95 Barber Greene Road, Suite 100 Toronto, Ontario M3C 3E9	LAWRENCE HANSEN LSUC# 41098W	Tel.: 416-449-1400 Fax: 416-449-7071	Lawyers for the receiver msi Spergel Inc.
DUCA FINANCIAL SERVICES CREDIT UNION LTD. and	Applicant							

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# APPENDIX "E"



## DEVRY SMITH FRANK LLP

Lawyers & Mediators

lawrence.hansen@devrylaw.ca 416.446.5097

## BY EMAIL

January 31, 2019

Brett Moldaver Moldaver Barristers 365 Bloor Street East, Suite 1608 Toronto, Ontario M4W 3L4

Email address: brett@moldaverbarristers.com

Dear Mr. Moldaver:

## Re: Receivership of 2203284 Ontario Inc. ("220 Ontario") Court File No.: CV-17-11827-00CL Our File No.: MSISP011

Thank you for your letter of January 29.

As you know, Oren Chaimovitch, to whom this letter is being copied, is reviewing the mortgage security.

Please provide the following:

- (a) a copy of the negotiated cheque by which the \$25,000.00 deposit was paid;
- (b) a copy of instrument WE90338;
- (c) all documents relating to the advances made from Ms. Santaguida to 220 Ontario, including cancelled cheques and those setting out the purpose of the advances as well as the terms of repayment;
- (d) all documents relating to the 2015 loans from 220 Ontario to Santerra, including those setting out the purpose of the loans as well as the terms of repayment;
- (e) all documents relating to the \$277,738.02 in advances from 220 Ontario to Santerra, including those showing the individual advances, their purpose and the terms of repayment;
- (f) all documents relating to the \$532,255.94 advances from Santerra to 220 Ontario, including those showing the individual advances, their purpose and the terms of repayment;



- (g) documents supporting any claim under the construction management agreement, including those which show what services were performed, by whom and when;
- (h) with respect to the list of unsecured creditors, any documents or other information supporting the proposition that any particular claim should not be paid.

Carmen Yuen will make the arrangements for the examinations.

Please provide the requested documents before the examinations.

Thank you.

Yours very truly,

DEVRY SMITH FRANK LLP

Lawrence Hansen LH/cy

cc. Oren Chaimovitch Trevor Pringle/Deborah Hornbostel Page 2

## APPENDIX "F"



## DEVRY SMITH FRANK LLP

Lawyers & Mediators

lawrence.hansen@devrylaw.ca 416.446.5097

## BY EMAIL

February 6, 2019

Brett Moldaver Moldaver Barristers 365 Bloor Street East, Suite 1608 Toronto, Ontario M4W 3L4

Email address: brett@moldaverbarristers.com

Dear Mr. Moldaver:

## Re: Receivership of 2203284 Ontario Inc. ("220 Ontario") Court File No.: CV-17-11827-00CL Our File No.: MSISP011

Thank you for your email messages.

The dates you propose for examination are not workable for us and the receiver wishes the documents requested before the examinations take place. We have instructions to schedule the examinations to a date no later than mid-March and that the documents be provided at least five days before the date on which the examinations are scheduled. Carmen Yuen will contact your office about a date.

Thank you.

Yours very truly,

DEVRY SMFFH FRANK LLP

Lawrence Hansen LH/cy

cc. Oren Chaimovitch Trevor Pringle/Deborah Hornbostel



# APPENDIX "G"



## DEVRY SMITH FRANK LLP

Lawyers & Mediators

## BY EMAIL

February 13, 2019

Brett Moldaver Moldaver Barristers 365 Bloor Street East, Suite 1608 Toronto, Ontario M4W 3L4

Email address: brett@moldaverbarristers.com

Dear Mr. Moldaver:

## Re: Receivership of 2203284 Ontario Inc. ("220 Ontario") Court File No.: CV-17-11827-00CL Our File No.: MSISP011

Thank you for your recent letter.

Please cooperate with Carmen Yuen, of our office, with respect to the scheduling of the examinations. This has been something that Ms. Yuen has been trying to organize for some time.

I do not believe that we were aware that Ms. Santaguida and Mr. Santaguida were taking that position that the court-ordered examinations were not required.

As part of the execution of its obligations, the receiver needs to review the mortgage security. I have passed on the documents attached to your letter to the receiver and to Oren Chaimovitch for that purpose. If there is anything else which has been requested and has not yet been provided, please send it directly to Mr. Chaimovitch.

In the terms previously requested, please provide documentation and information related to the payments made to Santerra. The receiver needs to review the documentation related to the payments and understand their purpose, something which has not been provided. All that was included with your recent letter was a list showing that over \$3.4 million was paid to Santerra. (Incidentally, there appears to be some confusion with respect to the reference to items (c) and items (d) through (f).)

With respect to the unsecured claims, please provide any documentation that supports the claims set out in your letter of January 29 as it will assist the receiver in its review of the unsecured claims, something which has not yet been completed, particularly in light of the fact that it



wishes, first, to understand why funds were advanced to Santerra and to have the mortgage security reviewed.

With respect to the deposit claims procedure, you will have received the Sufficient Funds Certificate. The receiver anticipates that repayment of the deposits can, subject to Tarion's approval, begin in the coming few weeks and be completed in the next two months or so.

Please provide the executed statutory declaration.

Yes, the receiver and Mr. Chaimovitch have a copy of instrument no. WE903381, and my last letter did not intend to suggest otherwise. Instrument no. WE90338 is referenced in your letter of January 29 and, from your more recent letter, appears to be a typographical error.

Thank you.

Yours very truly,

DEVRY SMITH FRANK LLP

Lawrence Hansen LH/cy

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cc. Oren Chaimovitch Trevor Pringle/Deborah Hornbostel

### DUCA FINANCIAL SERVICES CREDIT UNION LTD. Applicant

and

Court File No.: CV-17-11827-00CL

**ONTARIO** 

SUPERIOR COURT OF JUSTICE

Proceeding commenced at

TORONTO

## SUPPLEMENTARY MOTION RECORD

DEVRY SMITH FRANK *LLP* Lawyers & Mediators 95 Barber Greene Road, Suite 100 Toronto, ON M3C 3E9

LAWRENCE HANSEN LSO #41098W

SARA MOSADEQ LSO #67864K

Tel.: 416-449-1400 Fax: 416-449-7071

Lawyers for the receiver msi Spergel Inc.