

Income Statement Information (2010 and later tax years)

Corporation's name	Business number	Year	Tax year-end Month	Day

- Use this schedule to report the corporation's income statement information.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI)* and T4012, *T2 Corporation – Income Tax Guide*.
- If you need more space, attach additional schedules.

0001	Operating name	0002	Description of the operation	0003	Sequence number *
					01

[illegible][illegible][illegible]

* See page 3 of this schedule for information on field code 0003.

**** This field code must be completed if you are reporting non-farming revenue or expenses.**

Income Statement Information – continued

Farming revenue	
A	B
Field Code	Amount
* 9659	

[illegible]

Extraordinary items and income taxes	
A	B
Field Code	Amount
** 9999	

[illegible]

Other comprehensive income	
A	B
Field Code	Amount
7000	
7002	
7004	
7006	
7008	
7010	
7020	
*** 9998	

*** This field code must be completed if you are reporting farming revenue or expenses.**

**** This field code must be completed for all corporations.**

*** If you used the International Financial Reporting Standards, you may have to report amounts under "Other comprehensive income."



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Summary Statement (2010 and later tax years)

- Use this section of the schedule **only** to report the summary statement when you are submitting supplementary income statements.
- For information on supplementary income statements, see Guide RC4088, Appendix B – *Reporting multiple lines of business*.
- If you need more space, attach additional schedules.

A	B
Field Code	Amount
**** 9970	

Extraordinary items and income taxes	
A	B
Field Code	Amount
**** 9999	

**** This field code must be reported.

Information

Field code 0003 is pre-printed on page 1 of this schedule. If you are submitting supplementary income statements, cross out the pre-printed 01 and complete in sequential order. For information on reporting multiple lines of business using supplementary income statements, see Appendix B of Guide RC4088.

Commonly used field codes

The following list contains some commonly used GIFI income statement field codes. You are not limited to using only these codes. For a complete list of GIFI codes, refer to Appendix A of Guide RC4088. You must complete the bolded field codes.

Non-farming revenue and expenses

Account description Field Code Account description Field Code

Non-farming revenue

Trade sales of goods and services	8000
Investment revenue	8090
Dividend income	8095
Commission revenue	8120
Rental revenue	8140
Real estate rental revenue	8141
Realized gains/losses on disposal of assets	8210
Realized gains/losses on sale of investments	8211
Other revenue	8230
Income/loss of subsidiaries/affiliates	8232
Total revenue	8299

Non-farming expenses – Cost of sales

Opening inventory	8300
Purchases/cost of materials	8320
Direct wages	8340
Trades and sub-contracts	8360
Other direct costs	8450
Freight in and duty	8457
Closing inventory	8500
Cost of sales	8518
Gross profit/loss	8519

Non-farming expenses – Operating expenses

Advertising and promotion	8520
Advertising	8521
Meals and entertainment	8523
Amortization of intangible assets	8570
Bad debt expense	8590
Employee benefits	8620
Amortization of tangible assets	8670
Insurance	8690
Interest and bank charges	8710
Interest on long-term debt	8714
Bank charges	8715
Business taxes	8762
Office expenses	8810
Professional fees	8860
Accounting fees	8862
Management and administration fees	8871
Real estate rental	8911
Equipment rental	8914
Repairs and maintenance	8960
Repairs and maintenance – buildings	8961
Salaries and wages	9060
Management salaries	9065
Supplies	9130
Property taxes	9180
Travel expenses	9200
Utilities	9220
Telephone and communications	9225
Other expenses	9270
Vehicle expenses	9281
General and administrative expenses	9284
Total operating expenses	9367
Total expenses	9368
Net non-farming income	9369

Commonly used field codes (continued)

The following list contains commonly used GIFI income statement field codes. You are not limited to using just these codes. You must complete the bolded field codes. For a complete listing of the GIFI codes, see Appendix A of Guide RC4088.

Farming revenue and expenses

Account description	Field Code	Account description	Field Code
Farming revenue		Farming expenses	
Grains and oilseeds	9370	Fertilizers and lime	9662
Wheat	9371	Seeds and plants	9664
Barley	9373	Feed, supplements, straw and bedding	9711
Corn	9375	Livestock purchases	9712
Other crop revenues	9420	Veterinary fees, medicine and breeding fees	9713
Fruit	9421	Machinery fuel	9764
Vegetables	9423	General farm expenses	9790
Cattle	9471	Amortization of tangible assets	9791
Poultry	9473	Advertising, marketing costs and promotion	9792
Milk and cream (excluding dairy subsidies)	9476	Building repairs and maintenance	9795
Program payment revenues	9540	Custom or contract work	9798
NISA payments	9543	Electricity	9799
Other farm revenues/losses	9600	Other insurance premiums	9804
Rental income	9606	Interest and bank charges	9805
Interest income	9607	Professional fees	9809
Total farm revenue	9659	Property taxes	9810
		Rent – land and buildings	9811
		Salaries and wages	9814
		Motor vehicle expenses	9819
		Telephone	9824
		Net inventory adjustment	9870
		Total farm expenses	9898
		Net farm income	9899

Extraordinary items and income taxes

Account description	Field Code
Extraordinary item(s)	9975
Current income taxes	9990
Future (deferred) income tax provision	9995
Net income/loss after taxes and Extraordinary items	9999

Other comprehensive income

Account description	Field Code
Revaluation surplus	7000
Defined benefit gains/losses	7002
Foreign operation translation gains/losses	7004
Equity instruments gains/losses	7006
Cash flow hedge effective portion gains/losses	7008
Income tax relating to components of other comprehensive income	7010
Miscellaneous other comprehensive income	7020
Total—other comprehensive income	9998