



**SCHEDULE A – 2003 & Later**  
(for taxation years commencing after August 31, 2002)  
**CALCULATION OF RETAINED EARNINGS (DEFICIT)**  
**SUMMARY OF TOTAL ASSETS**  
*Pursuant to the Corporation Capital Tax Act*

General Inquiries: 250 953-3082  
Toll-free Enquiry BC: 1 800 663-7867

This schedule is to be completed by a financial corporation: a bank (including an authorized foreign bank), a trust company or a credit union.

NAME

ACCOUNT NO.  
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START OF TAXATION YEAR YYYY / MM / DD	END OF TAXATION YEAR YYYY / MM / DD
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**Freedom of Information and Protection of Privacy Act (FOIPPA)**  
The personal information on this form is collected for the purpose of administering the *Corporation Capital Tax Act* under the authority of both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) Email: [FOI.QRYS@gov.bc.ca](mailto:FOI.QRYS@gov.bc.ca)

**1. CALCULATION OF RETAINED EARNINGS (DEFICIT) – To be completed by financial corporations (excluding authorized foreign banks), whose financial statements are prepared on the equity basis.**

A. RETAINED EARNINGS (DEFICIT) PER BALANCE SHEET

A

B. LESS: EQUITY SHARE OF EARNINGS (LOSSES) OF OTHER CORPORATIONS INCLUDED IN RETAINED EARNINGS

B

C. SUBTOTAL (A MINUS B)

C

D. ADD: DIVIDENDS RECEIVED (RECEIVABLE) FROM CORPORATIONS INCLUDED IN B ABOVE

D

E. RETAINED EARNINGS (DEFICIT) (A MINUS B PLUS D)

E

TO 2D OF RETURN

**2. SUMMARY OF TOTAL ASSETS – To be completed by all financial corporations claiming an investment allowance.**

A. TOTAL ASSETS PER BALANCE SHEET \*

A

B. ADD: LIABILITIES DEDUCTED FROM ASSETS

B

C. ADD: DEFERRED CREDITS DEDUCTED FROM ASSETS

C

D. SUBTOTAL (A TO C)

D

E. LESS: INVESTMENTS IN OTHER CORPORATIONS REPORTED ON BALANCE SHEET USING THE EQUITY METHOD

E

F. SUBTOTAL (D MINUS E)

F

G. ADD: COST OF INVESTMENTS REPORTED ON LINE E ABOVE

G

H. TOTAL ASSETS (F PLUS G)

H

TO 2J OF RETURN

\* For authorized foreign banks, the value of total assets is the amount of balance sheet assets before the application of risk weights that would be reported under the risk-weighting guidelines of the Superintendent of Financial Institutions and only includes those assets held by the bank at the end of its taxation year in respect of its Canadian banking business.