

ACCOUNT NO. \_\_\_\_\_

Is this a Taxpayer Requested Adjustment to the return?  
 YES  NO

CHANGE OF ADDRESS – IF NAME CHANGE, INDICATE ( X ) AND ATTACH SCHEDULE I

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

This return is to be completed by a financial corporation: a bank (including an authorized foreign bank), a trust company or a credit union. (See guide for filing details.)

TELEPHONE NO. ( )

<p>START OF TAXATION YEAR YYYY / MM / DD</p> <p>END OF TAXATION YEAR YYYY / MM / DD</p> <p>If taxation year is different from last year, provide reason:</p>	<p>Is the corporation exempt from tax? <input type="checkbox"/> NO <input type="checkbox"/> YES – If YES, provide reason: _____</p> <p>If permanent establishment in BC started or ended during the tax year, indicate ( X ) <input type="checkbox"/> and attach Schedule I.</p>
<p>Is this the first year of filing? <input type="checkbox"/> NO – If NO, provide taxation year end of last return filed <input type="checkbox"/> YES – If YES, provide the date of incorporation or amalgamation, as it applies</p> <p>DATE OF INCORPORATION YYYY / MM / DD</p> <p style="text-align: center;"><b>OR</b></p> <p>DATE OF AMALGAMATION YYYY / MM / DD <i>ATTACH SCHEDULE I</i></p> <p>Is this the final taxation year? <input type="checkbox"/> NO <input type="checkbox"/> YES – If YES, provide reason:</p>	<p>TAXATION YEAR END LAST RETURN FILED YYYY / MM / DD</p> <p>Is this corporation: 1. <input type="checkbox"/> BASED IN BC WITH HEAD OFFICE IN BC 2. <input type="checkbox"/> AN AUTHORIZED FOREIGN BANK 3. <input type="checkbox"/> NONE OF THE ABOVE</p> <p>Authorization form (Schedule H) completed? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Is this a computer software generated form? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>FEDERAL BUSINESS NO. _____</p>

Is the corporation a member of an associated group?  
 NO  YES – If YES, complete Schedule F and Boxes A & B

<p>NET PAID UP CAPITAL OF ASSOCIATED GROUP A _____ <i>ATTACH SCHEDULE F</i></p>	<p>BC PAID UP CAPITAL OF ASSOCIATED GROUP B _____ <i>ATTACH SCHEDULE F</i></p>
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**1. SUMMARY**

<p>NET CAPITAL TAX PAYABLE A _____ <i>FROM SCHEDULE G, PART 4, BOX 3N</i></p>	<b>X</b>	<p>NO. OF DAYS IN TAX YEAR B _____ <i>FROM SCHEDULE G, PART 4, BOX 1E</i></p>	<b>÷</b>	<p>NO. OF DAYS IN YEAR (365 or 366) C _____</p>	<b>=</b>	<p>CAPITAL TAX PAYABLE D _____</p>
E. PAYMENT MADE BY INSTALMENTS				E _____		
F. APPLICATION OF PRIOR YEARS' OVERPAYMENTS				F _____		
<b>G. SUBTOTAL (E TO F)</b>						G _____
H. BALANCE (D MINUS G)						H _____
<b>I. IF PAYMENT DUE</b>						I _____
J. IF OVERPAYMENT ( X ) <input type="checkbox"/> REFUND <input type="checkbox"/> APPLY TO SUBSEQUENT YEAR						J _____

ENCLOSED

**CERTIFICATION**

I am an authorized signing officer of the Corporation. I certify that this return, including accompanying schedules and statements, has been examined by me and is a true, correct and complete return. I further certify that the allocation, to one or more of the provinces and territories of Canada and to foreign jurisdictions as the case may be, has been made in accordance with the provisions of the Corporation Capital Tax Act, and the regulations made thereunder.

NAME IN BLOCK LETTERS	RANK OF OFFICER
SIGNATURE OF SIGNING OFFICER OF THE CORPORATION	DATE SIGNED YYYY / MM / DD

ACCOUNT NO.  
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**2. CALCULATION OF NET PAID UP CAPITAL**

A. CAPITAL STOCK	A	
B. LESS: NON EQUITY SHARES OF CREDIT UNIONS	B	
<b>C. SUBTOTAL (A MINUS B)</b>		C
D. RETAINED EARNINGS (DEDUCT IF DEFICIT) (ATTACH SCHEDULE A)		D
E. CONTRIBUTED SURPLUS		E
<b>F. TOTAL PAID UP CAPITAL (C TO E) for financial corporations other than authorized foreign banks</b>		F
G. TOTAL PAID UP CAPITAL for authorized foreign banks ONLY (ATTACH SCHEDULE J)	G	TO 2H
<b>H. TOTAL PAID UP CAPITAL (from 2F OR 2G)</b>	TO 2H	H

**INVESTMENT ALLOWANCE CALCULATION:**

$$\frac{\text{TOTAL INVESTMENTS (FROM 4A)}}{\text{TOTAL ASSETS (ATTACH SCHEDULE A)}} = \frac{I}{J} \times K = L$$

FROM 2H

**NET PAID UP CAPITAL OF CORPORATION (H MINUS L)** M  
TO 3A

**3. CALCULATION OF BC PAID UP CAPITAL**

$$\text{NET PAID UP CAPITAL (A FROM 2M)} \times \text{ALLOCATED \% TO BC (B ATTACH SCHEDULE E \%)} = \text{BC PAID UP CAPITAL (C TO SCHEDULE G)}$$

**4. INVESTMENTS ELIGIBLE FOR INVESTMENT ALLOWANCE FOR FINANCIAL CORPORATIONS**

A. THE CARRYING VALUE <sup>†</sup> OF ALL SHARES OF OTHER NON-EXEMPT <sup>††</sup> FINANCIAL CORPORATIONS WITH A PERMANENT ESTABLISHMENT IN BRITISH COLUMBIA A  
TO 2I

<sup>†</sup>For authorized foreign banks, the value of the shares is the amount 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 shares held by the bank at the end of its taxation year in respect of its Canadian banking business.

<sup>††</sup>Do not include shares of financial corporations that are exempt under section 4(3) of the *Corporation Capital Tax Act*.

**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)