



Culture Operating Grant Online Submission

Legal Name of Organization

8758999 Canada Society dba Artists' Collective Theatre

Contact Person and Role

Amanda Cutting, Artistic Director

Full Mailing Address

4942 Fillingar Crescent Nanaimo, B.C. V9V 1H9

Phone Number

1-403-519-5327

Email

info@acttheatre.ca

Preferred method of contact

Email

Grant Year

2024

BC Society Registration No.

Pending

Is your society in good standing with the BC Registrar?

Yes

Grant Request Amount (max. 25% of total project budget)

\$16,500

Total Operating Budget for the Fiscal Year

\$68,200

Final Report for most previously funded year submitted?

NA



Culture Operating Grant Online Submission

Grant Preparation Zoom Attendance

Karen Bannister

Date of Grant Preparation Zoom Meeting attended

Tues, Sept 12 (Operating) ~~CHECK~~ confirmed

Signature & Declaration

I hereby acknowledge that the information included with my application is complete, true and correct to the best of my knowledge, and that I have been authorized by the Board of Directors (if representing an organization or society) to make this declaration and to submit this application on behalf of the above-named organization.

By signing this document I formally agree that my organization will accept the terms and conditions of this Grant as outlined in the guidelines. I acknowledge that the awarding of a grant is at the sole and absolute discretion of the City of Nanaimo. The City of Nanaimo retains the right to rescind or reduce any grant previously awarded if terms and conditions of funding are not met.

I hereby declare that if our organization is successful in obtaining a City of Nanaimo Culture Operating Grant, that we give the City of Nanaimo (or a third party appointed by the City) the right to review the operations / project / program for which the grant was obtained to ascertain whether grant monies received were used for the stated purpose(s) set out in this application.

Name and Position

Karen Bannister, General Manager



**ARTISTS'
COLLECTIVE
THEATRE**

Applicant Profile

Established in Alberta in 2012, Artists' Collective Theatre is a vibrant independent theatre company that recently relocated to Vancouver Island, Canada. Our mission is to produce new works or offer fresh perspectives on classic plays while providing a platform for artists to showcase their talents in an ensemble context. ACT is dedicated to mentoring emerging artists and fostering their growth within the industry. At Artists' Collective Theatre, we believe in the power of diverse storytelling. Our productions encompass various genres, including plays, musical theatre, site-responsive theatre, and touring shows. We strive to create engaging and thought-provoking performances that captivate audiences and leave a lasting impact.

Collaboration is at the heart of our artistic endeavours. We actively seek opportunities to collaborate with other local artists and organizations, fostering a sense of community and enriching the cultural landscape. Over the years, we have successfully partnered with esteemed groups in Alberta, such as DIY Theatre, Canmore Theatre, and Pinetree Players. We were instrumental in founding the Canmore Summer Theatre Festival, now in its eighth year. In Nanaimo thus far, we have come together with Western Edge, Reconciliation Theatre, and Kismet Theatre to host general auditions to organize a shared calendar of events and strategic plans about the artistic needs of our city.

Artists' Collective Theatre has garnered recognition for our outstanding work. We have been nominated for and received numerous awards, including the prestigious Best Overseas Production accolade from the Edinburgh Fringe Festival. These accolades testify to our commitment to excellence and innovation in the performing arts. In addition to our mainstage productions, we are passionate about arts education. We have developed touring shows for schools and collaborated with educational institutions to offer theatre programs that inspire and nurture young talent.

As newcomers to Vancouver Island, we are excited to contribute to the local arts community. Our goal is to showcase the abundant talent on the island, in particular, the vast performing and creative talent of Nanaimo. We see an opportunity to cultivate a thriving theatre scene that encourages artists to remain and study in Nanaimo by developing engaging programming to excite local audiences and support tourism. In this way, we support the objectives of the City of Nanaimo's city plan: arts and culture engagement opportunities are available to residents of Nanaimo through our performances. Nanaimo is celebrated as a community rich in accessible, innovative, and professional arts and culture presentation through our professional standards and mentorship of emerging artists, and our collaboration and education endeavours enable richness and diversity in cultural offerings.

Administration

Amanda Cutting, Artistic Director

Karen Bannister, General Manager

Caitlin Ferguson, Administrative Associate

Ben Francis, Artistic Associate

Allana Chatteron, Production Manager

Board of Directors

(Governance Board) Jan Francis (President), Nigel Francis, Charlotte Loeppky, Erik Hope



Our first production on Vancouver Island is *Haunted House Hamlet*, which takes place in November and December 2023. This play features a cast of ten local performers, two equity performers, and numerous VIU alumni and current students. This interactive production moves through 4 locations in a building and is directed by Artistic Director Amanda Liz Cutting. A site-responsive and audience-interactive production that allows increased accessibility on Shakespeare's *Hamlet*. Building on the inevitable success of *Haunted House Hamlet, 2024* will focus on audience development, building administrative strength, mentorship and education, collaborations and partnerships, and bringing three more productions to Nanaimo and area audiences.

Productions

Spring 2024 Genesis: The Mary Shelley Play by Mary Humphrey Baldrige

ACT Theatre has previously produced the play *Genesis* in 2017 at the Arts Commons Motel Theatre in Calgary, Alberta, and at the 2019 Edinburgh Fringe Festival in Edinburgh, Scotland.

Genesis introduces Mary Shelley, the famous author of *Frankenstein*, and the series of events that ignited her imagination to pen the greatest monster of all time. *Genesis* has a dark intensity that not only builds to a hair-raising finale but pays off intellectually as we see the idea of *Frankenstein* become sewn together in Mary's mind. The play's showing explores the stigmas and preconceived societal expectations that still maintain a chokehold over human desires.

Genesis features an ensemble cast of five performers. As with all ACT Theatre productions, we will not focus on historical physical representation. Do they look like the actual people? It will not be our priority. We are seeking local performers who capture the spirit of the play's famous personalities. The artists will be guided through mentorship in preparing for a production based on historical events, and period consultation work. They will be provided with Intimacy direction, which aligns with our commitment to nurture emerging artists, promote diversity, and remove barriers to arts involvement. As a Canadian new work, it is a play that is part of the 21st-century canon and yet calls from an older era that provides for rich performances from each member of the five-person cast. Artistic Director Amanda Liz Cutting will direct the play. *Genesis* is suited for adult audiences and promoted to arts community members keenly interested in historical dramas and suspense intellectual thriller productions. Partnerships with the literary community, other arts organizations, and social media advertising will help us reach a target audience.

Summer 2024 Nanaimo Summer Theatre Festival

Through community outreach, ACT discovered the demand and need for Nanaimo to host its own summer theatre festival, which provides repertory theatre with afternoon family-friendly focused outdoor entertainment and evening golden hour adult classic theatre experiences.

ACT Theatre successfully founded *The Canmore Summer Theatre Festival* in partnership with Pine Tree Players and later further supported by DIY Theatre. The Artistic leadership of ACT has experience and expertise to draw on in creating the Nanaimo Summer Theatre.

The Nanaimo Summer Theatre Festival will take place as a 2-week run (Wednesday-Sunday) in July or August at the Lion's Pavillion in Maffeo Sutton Park, followed by a 2-week run in Qualicum Beach or Parksville. The festival would like to open a call to script suggestions; at this time, it is to be determined it will be family-friendly and will provide roles for a repertory ensemble cast. A few strategies that were successful at the Canmore Summer Theatre Festival will be used here to build audiences including,

- 1) Select rehearsals in Maffeo Sutton Park will attract interest from park-goers, which will help future ticket sales with signage and staff available to inform people. Cultural activities in public spaces bring people together and reinforce identity and pride.
- 2) Complimentary offer to local kids' day camps to attend dress rehearsal performances. This provides the actors with an early audience to practice and obtain feedback from and offers day camp providers a cultural activity to engage and expose children to the arts. It allows for increased youth enrichment opportunities while reducing financial hardship for guardians and parents.
- 3) Amplification of show information, participation opportunities, and mentorship with professional artists through a network of arts organizations and educational institutions, providing continuing education and summer study experiences for students in the arts.

Education and mentorship, a core component of the ACT Theatre mandate, was incorporated into the model at The Canmore Summer Theatre Festival and will be replicated here in the following ways:

- 1) We will ensure that our cast and crew call for the Summer Theatre Festival will be circulated to drama classes in the school district, VIU, and private coaches. We will commit to mentoring young people who express interest in learning stagecraft or performance;
- 2) We will apply for a Canada Summer Jobs placement to provide a paid learning opportunity for a post-secondary student under the age of 30 years.
- 3) We will provide an opportunity for two directors and two local assistant directors.

November 2024 Winter Stories

"Winter Stories" is an original show that pays homage to the incredible diversity found in Nanaimo, showcasing a collection of pieces that highlight the similarities and differences of world cultures. This production aims to promote greater understanding and compassion by celebrating the traditions and customs of winter from various cultures. Through storytelling, legends, and songs from a diversity of local performers, the audience is transported on a journey that explores the beauty and significance of winter across the globe.

The show serves as a platform for cultural exchange, where performers and audience members alike can learn from one another and gain a greater understanding of the diverse world we live in. By showcasing the similarities and differences in winter traditions, "Winter Stories" promotes unity and encourages dialogue, breaking down barriers and fostering a sense of community. This program directly supports new works and fosters performance

mentorship making an opportunity for many people to join in this celebration of Nanaimo's diversity.

December 2024 Outreach Production - Senior Visitation Cabaret

Art performances at seniors' homes play a crucial role in providing accessibility and opportunities for our beloved elders to enjoy a diverse range of entertainment. This programming will be cabaret-style performances, encompassing dance, storytelling, and song, not only uplifting the spirits of our elder community but also providing them with much-needed support. As individuals age, they may face physical limitations or health challenges that restrict their ability to attend public events. By bringing art performances directly to assisted living facilities, we eliminate these barriers and ensure that every senior has the chance to experience the joy and magic of live entertainment. This accessibility is of utmost importance as it allows our elders to remain engaged, connected, and active participants in their community.

We will work with active living residences to bring performances into their facilities and will apply for grant funding for this activity from provincial and federal arts funders.

Collaboration and Partnerships

School Board

We have begun conversations with the Nanaimo Ladysmith School District to build a partnership that supports SD 68 learning goals. We have proposed and are currently discussing the following for 2024 and/or 2025:

- Bring shows into High School (2025)
- Volunteer and paid work experiences to senior high school students (2024, 2025)
- Digital Education Guides that contextualize each production with additional information about the playwright, the setting of the play, character study and more (2024, 2025)
- Workshops in Classrooms (Topics might include addressing bullying, Consent practices for the classroom, Careers in Performing Arts, and An Introduction to the Language of Shakespeare) (2025)

Theatre Community and Other Arts Organizations

- 1) We will continue to work with other theatre companies in Nanaimo to share learnings, coordinate show schedules to avoid conflict, host general auditions, and plan other shared work opportunities and co-productions, including playwriting workshops and New Works events.
- 2) We will continue to amplify our network with the theatre and arts community in Nanaimo, whereby each participating organization agrees to amplify show and programming information on behalf of others.
- 3) Community Consent Workshops: As a trained intimacy Coordinator and director, Amanda Liz Cutting will provide workshops on incorporating consent-based practices into the rehearsal room. These workshops will be available for all persons interested in the arts community. The workshops will cover the pillars of consent, what boundaries are and establishing them with a scene partner, clear communication, and closure practices to reduce emotional bleed-off.

Community Support

- 1) Complimentary for kids' day camps to attend dress rehearsal performances of the Summer Theatre Festival
- 2) Offering students, seniors, and Indigenous people discounts to attend shows
- 3) Mindfully booking spaces that can support accessibility for reduced mobility and wheelchair users
- 4) Contracting actors from underrepresented groups, as well as those who are neuro-diverse and those with learning disabilities
- 5) Providing equal opportunity for those with disabilities, neuro-diverse, underrepresented communities, and youth to participate in the theatre production
- 6) Collaborating with local training organizations to support professional development and continued work experience, especially in the summer festival
- 7) ACT is committed to reconciliation, and each of our shows will have an Indigenous community investment contribution as a part of our active steps towards our relationship with our community and the Indigenous peoples' land on which we reside and perform on. Contribution has been added to the budget.

Mentorship and Education

Artists' Collective Theatre is committed to arts education and the mentorship of emerging theatre performers, administrators, and technicians.

Past examples of arts education programs in schools include *Shape of a Girl*, by Joan Macleod, produced for touring in elementary to high school, an ensemble of 3 youths aged 12-18, and accompanied by discussions of bullying and consent. *Alice's Wonderland* is an ensemble musical offering emerging performers mentorship opportunities with professional actors with high production values in a park setting.

Our team is committed to building environments of safety and inclusivity and has completed training in mental health and First Aid training, Naloxone Administration, Indigenous Cultural Awareness, and Intimacy Coordination in Film and Theatre, and consent-based practices for arts, youth psychological first aid, and compassionate communication.

Mentorship and education activities in 2024 will include:

- 1) Circulation of cast and crew call for each production to high school, continuing education, university drama teachers for sharing with their students;
- 2) Elements of a partnership with SD68 are to be confirmed;
- 3) Workshops for the Arts community of Nanaimo, delivered by Artistic Director Amanda Cutting
- 4) Nanaimo Summer Theatre Festival focuses on hiring a mixture of emerging student and professional artists, both youth and adult.
- 5) Peer support for anyone volunteering with ACT and mentorship for specific production positions
- 6) Staged reading/ workshopping opportunities for local playwrights

Administrative Strength

New Board

In December 2023, Artists' Collective Theatre will issue a call for new board members as the organization continues to build new community connections after transitioning from a Calgary-based organization to one based on Vancouver Island. The focus of 2024 will be

orienting new board members and building cohesiveness with the processes of a governance board, along with strategic planning for the upcoming season to continue to support the artistic needs of Nanaimo.

Fundraising

It is essential to Artists' Collective Theatre that earned revenue be balanced with fundraising and public grant funding. We strive for a healthy budgetary split between these financial sources. To ensure we can afford the costs of professional quality theatre productions, we have a corporate and fundraising program, which will include the following:

- Corporate Sponsorship of performances and productions;
- Individual Giving campaign appeals immediately following attendance at a performance and reinforced with a campaign letter for Giving Tuesday (November 2024).

Audience Development and Marketing

The 2024 Marketing Plan will focus on building repeat audiences and a community of loyal supporters. We will:

- 1) Initiate an amplification network amongst arts organizations in Nanaimo to help each other promote productions and programs;
- 2) Continue to build an email newsletter subscription list as an owned communication channel that can help us cultivate a loyal consumer base;
- 3) Utilize social media, paid and organic, to target a specific audience for each production, in addition to building brand awareness in the community;
- 4) Work with community partners to offer special pricing and group learning opportunities that supplement theatre-going;
- 5) Work with VIU and SD68 to reach theatre students with audition and show information.
- 6) Find partnerships with local playwrights to provide opportunities for staged readings and future productions.
- 7) Creating Dynamic and unique audience experiences to encourage new persons to explore theatre.
- 8) Provide trades for tickets for set dec or wardrobe items we may need with persons wishing to sell or give away free articles online or in the marketplace creating an environmentally sustainable practice.

We will reach Nanaimo and Oceanside residents interested in participating in and attending the theatre. We will work with community partners to get more people through initiatives like group pricing and dress rehearsals for specific audiences, where we will provide community free tickets to remove financial barriers to attending theatre. Much of our content is family-friendly, and we will work to connect with families in the Central Vancouver Island communities.



| Month in 2024 | Activities | Expected Outcomes | Benefit to the City of Nanaimo |
|----------------------|---|---|---|
| January | <p>Amplification Network Development</p> <p>Call for new scripts and project proposals for Nanaimo Summer Theatre Festival (NSTF)</p> | <p>Participation of 3+ arts organizations in cross-promoting performing arts events</p> <p>Anticipate 15 scripts\proposals from local and Island submissions</p> | <p>An aligned, collaborative arts community. Wider reach of event information to increase ticket sales.</p> <p>Elevate local playwrights, directors, and performers. Discover what the local community wants to see on the stage.</p> |
| February | <p>Cast and crew call for <i>Genesis</i></p> <p>Selection of top 5 proposals and community vote and engagement (NSTF)</p> | <p>Cast five cast, five crew</p> <p>Significant social media engagement with production voting. Increasing excitement for the festival and desired attendance.</p> | <p>Roles for local artists and jobs for production crew members.</p> <p>We are creating continued engagement in Nanaimo, investing in local arts, family-friendly art activities, and supporting downtown revitalization.</p> |
| March | <p>Fundraising Artist Auction</p> <p>Sponsorship for ACT production</p> | <p>Collaborate with local artists to procure artistic products (paintings, ceramics, services, lessons, photography etc). Revenue will be split between ACT and the artists.</p> <p>Four corporate sponsors for spring performances</p> | <p>Supports and promotes local artists and their work, and invests in our local community.</p> <p>Fundraising contributes to a healthy arts organization, and brings focus to local artisans.</p> |
| April | <p>Production preparation for <i>Genesis</i></p> <p>Consent workshops</p> | <p>Cast and crew are actively engaged in preparing <i>Genesis</i>.</p> <p>Attendance estimate: 40</p> | <p>Arts and cultural creation.</p> <p>Knowledge and skill development in community.</p> |

| | | | |
|-----------------|--|---|--|
| May | <p><i>Genesis</i> in performance. Cast and Crew Call (NSTF)</p> <p>Community Theatre collaboration meeting</p> | <p>Estimated attendance 360 people Cast and crew numbers to be determined varying on NSTF needs</p> <p>Local theatre group meetings to reduce schedule conflict. Anticipated participation: 4 other arts organizations.</p> | <p>Arts engagement opportunity in the community. Roles for artists and jobs for production crew members,</p> <p>Build a strong, collaborative arts community. Decrease conflict of performing arts performances, thereby improving audience sizes.</p> |
| June | Outreach NSTF Fundraising | Five corporate sponsors for summer performances | Fundraising efforts contribute to a healthy arts organization |
| July and August | Production Cast and crew call for upcoming season | Estimated attendance 1200 people | Arts and cultural experiences for residents, opportunities for tourism for Nanaimo, downtown revitalization. Local businesses benefit. |
| October | Marketing and outreach. Grant applications. | <p>Performances in high schools: 6 in 2025</p> <p>Work with assisted living partners (goal: 3) and plan Seniors' Cabaret.</p> <p>Continue marketing efforts. Concentrate on grant writing.</p> | <p>Strengthen learning outcomes for SD68 students.</p> <p>Arts engagement, and community participation for Seniors living in care facilities. Reduces isolation, and improves individual health outcomes.</p> <p>More robust, wider reach to benefit more residents and to financially strengthen the organization</p> |
| November | Production Winter Stories | Audience attendance 350 | Celebration of Nanaimo's diversity. |
| December | Senior Cabaret residence | ACT will offer to attend various senior homes and low-income senior housing to perform pieces for the well-being and morale of our seniors. Goal: 3 centres, Attendance: 120. | We provide access and entertainment to our seniors in retirement and low-income housing facilities. |

Culture Grant Operating Budget Form

| | | | |
|--|-----------------|---|--|
| Organization Name: Artists' Collective Theatre | | | |
| This form is designed for all types of organizations. You are only required to complete the lines relevant to your organization. Please indicate your fiscal year cycle. You may include notes for any line item that requires more detail on a separate page. Your proposed budget must balance. | PROPOSED BUDGET | indicate confirme d or pending | PREVIOUS YEAR ACTUALS |
| | 2024 | | Org dormant for 4 years. Last year of full activity available upon request |
| | TOTAL | | |
| REVENUE | REQUEST YEAR | | LAST YEAR |
| EARNED REVENUE | | | |
| Admissions and box office from ticket sales, subscriptions, membership or group | \$ 30,000.00 | | |
| Co-production revenues | \$ - | | |
| Fees from workshops, classes, conferences, seminars, annual meetings, colloquia | \$ 800.00 | | |
| Membership dues or fees | \$ 300.00 | | |
| Sales of merchandise | \$ 600.00 | | |
| Facilities and equipment rental or sale of works of art | \$ - | | |
| Other earned revenue (please specify) | \$ - | | |
| Total Earned Revenue | \$ 31,700.00 | | \$ - |
| PRIVATE SECTOR REVENUE | | | |
| Donations (Individual or Corporate) | \$ 3,500.00 | | |
| Sponsorships (Cash) | \$ 5,500.00 | | |
| Foundation grants and donations | \$ - | | |
| Fundraising events (gross) | \$ 1,000.00 | | |
| In-kind goods and services revenues from private sector (audited) | \$ - | | |
| Other private sector revenues | \$ - | | |
| Total Private Sector Revenue | \$ 10,000.00 | | \$ - |
| FEDERAL | | | |
| Canada Council Operating grant | \$ - | | |
| Other Canada Council grants | \$ 2,500.00 | | |
| Department of Canadian Heritage | \$ - | | |
| Other federal | \$ 5,000.00 | | |
| Total federal public revenues | \$ 7,500.00 | | \$ - |
| PROVINCIAL OR TERRITORIAL REVENUE | | | |
| BC Arts Council Operating grant | \$ - | | |
| Other BC Arts Council grants | \$ 2,500.00 | | |
| BC Ministry operating grants | \$ - | | |
| BC Ministry Project grants | \$ - | | |
| Provincial or territorial foundation / gaming and lottery corporation | \$ - | | |
| Provincial or territorial employment programs | \$ - | | |
| Other provincial or territorial | \$ - | | |
| Total provincial or territorial revenues | \$ 2,500.00 | | \$ - |

Culture Grant Operating Budget Form

| MUNICIPAL AND REGIONAL REVENUES | | | |
|--|----|------------------|------|
| City of Nanaimo Operating Grant (THIS GRANT REQUEST) | \$ | 16,500.00 | |
| City of Nanaimo Project Grants | \$ | - | |
| Other municipal or regional funding | \$ | - | |
| Other public sector revenues | \$ | - | |
| In-kind goods and services revenues from public sector (audited) | \$ | - | |
| Total public sector revenues | \$ | 16,500.00 | \$ - |
| Please Specify: | \$ | - | |
| Please Specify: | \$ | - | |
| Total other revenues | \$ | - | \$ - |
| TOTAL REVENUES (A) | \$ | 68,200.00 | \$ - |
| EXPENSES | | | |
| ARTISTIC EXPENSES, INCL. EXHIBITION, PRODUCTION, TECHNICAL, PROGRAMMING, SERVICES | | | |
| Artists and professional fees | \$ | 15,750.00 | |
| Artistic salaries - permanent and temporary employees | \$ | 4,000.00 | |
| Copyright, reproduction and royalties payments | \$ | 2,916.66 | |
| PRODUCTION / TECHNICAL SALARIES AND FEES | | | |
| Production / technical salaries - permanent and temporary employees | \$ | - | |
| Production / technical services - contract and professional fees | \$ | 8,600.00 | |
| PROGRAMMING EXPENSES | | | |
| Exhibition / programming / production / distribution (media arts) / special projects | \$ | 15,900.00 | |
| Touring / circulation expenses | \$ | - | |
| Professional development programming | \$ | - | |
| Catalogues / documentation / publications | \$ | - | |
| Education, audience development and outreach | \$ | - | |
| Membership and registration | \$ | - | |
| Other programming expenses (Please specify) <small>(Contributions to Indigenous Organizations from ticket sales)</small> | \$ | 1,200.00 | |
| Total artistic expenses | \$ | 48,366.66 | \$ - |
| FACILITY OPERATING EXPENSES | | | |
| Facility operating salaries - permanent and temporary employees | \$ | - | |
| Facility operating professional fees | \$ | - | |
| General facility expenses | \$ | - | |
| Rent or mortgage interest | \$ | 4,200.00 | |
| Other facility expenses | \$ | - | |
| Total facility operating expenses | \$ | 4,200.00 | \$ - |
| MARKETING & COMMUNICATION EXPENSES | | | |
| Marketing and communications salaries - permanent and temporary employees | \$ | - | |

Culture Grant Operating Budget Form

| | | | |
|--|----|------------------|------|
| Marketing and communications professional fees | | | |
| Marketing production fees | \$ | 2,350.00 | |
| Advertising purchases | \$ | 2,850.00 | |
| Other marketing and communication expenses (please specify) (Website hosting, Web updates) | \$ | 250.00 | |
| Total marketing and communication expenses | \$ | 5,450.00 | \$ - |
| FUNDRAISING EXPENSES | | | |
| Fundraising salaries - permanent and temporary employees | \$ | - | |
| Fundraising professional fees | \$ | - | |
| Fundraising events (gross) | \$ | - | |
| Other fundraising expenses (please specify) (design fundraising emails) | \$ | 1,000.00 | |
| Total fundraising expenses | \$ | 1,000.00 | \$ - |
| ADMINISTRATION EXPENSES | | | |
| Administrative salaries - permanent and temporary employees | \$ | 3,500.00 | |
| Administrative professional fees | \$ | 4,600.00 | |
| Rent or mortgage for administrative space | \$ | - | |
| Other administrative expenses (please specify) (concession costs, consent brancelets) | \$ | 1,030.00 | |
| Total administrative expenses | \$ | 9,130.00 | \$ - |
| TOTAL EXPENSES (B) | \$ | 68,146.66 | \$ - |
| SURPLUS OR (DEFICIT) | | | |
| | \$ | 53.34 | \$ - |
| Total revenues (A) | \$ | 68,200.00 | \$ - |
| Total expenses (B) | \$ | 68,146.66 | \$ - |

8758999 CANADA SOCIETY
Financial Statements
Year Ended December 31, 2021
(Unaudited - See Notice To Reader)

Telephone: (403) 212-3880
Fax: (403) 212-3884

230, 340 Midpark Way SE
Calgary, Alberta T2X 1P1

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of 8758999 Canada Society as at December 31, 2021 and the statements of revenues and expenditures and changes in net assets for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Calgary, Alberta
September 27, 2023

Lockhart LLP
LOCKHART LLP
Chartered Professional Accountants

8758999 CANADA SOCIETY
Statement of Financial Position
December 31, 2021
(Unaudited - See Notice To Reader)

| | 2021 | 2020 |
|---|-----------------|------------------|
| ASSETS | | |
| CURRENT | | |
| Cash | \$ 696 | \$ 838 |
| Goods and services tax recoverable | 184 | 1,556 |
| | 880 | 2,394 |
| CAPITAL ASSETS <i>(Net of accumulated amortization)</i> | 7,943 | 9,941 |
| TOTAL ASSETS | \$ 8,823 | \$ 12,335 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT | | |
| Accounts payable and accrued liabilities | \$ 1,601 | \$ 7,924 |
| NET ASSETS | 7,222 | 4,411 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 8,823 | \$ 12,335 |

ON BEHALF OF THE BOARD

_____ Director

8758999 CANADA SOCIETY
Statement of Revenues and Expenditures
Year Ended December 31, 2021
(Unaudited - See Notice To Reader)

| | 2021 | 2020 |
|---|-----------------|--------------------|
| REVENUE | | |
| Contributions | \$ 7,450 | \$ 5 |
| Ticket Sales | - | 1,710 |
| | <u>7,450</u> | <u>1,715</u> |
| EXPENSES | | |
| Amortization | 1,999 | 2,514 |
| Professional fees | 1,448 | 700 |
| Honorarium | 1,116 | 6,455 |
| Interest and bank charges | 76 | 125 |
| Insurance | - | 2,180 |
| | <u>4,639</u> | <u>11,974</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES | <u>\$ 2,811</u> | <u>\$ (10,259)</u> |

8758999 CANADA SOCIETY
Statement of Changes in Net Assets
Year Ended December 31, 2021
(Unaudited - See Notice To Reader)

| | 2021 | 2020 |
|--|-----------------|------------------|
| NET ASSETS - BEGINNING OF YEAR | \$ 4,411 | \$ 14,670 |
| EXCESS OF REVENUE OVER EXPENSES | 2,811 | (10,259) |
| NET ASSETS - END OF YEAR | \$ 7,222 | \$ 4,411 |

8758999 Canada Society

Year End: December 31, 2021

Trial Balance

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/20 | Amount | Chg | %Chg |
|--|--------------------|-------------------|-------------|--------------------|--------------------|-------------------|--------------|------|
| 1020 Bank - chequing | 838.15 | (142.60) | 0.00 | 695.55 | 838.15 | (142.60) | (17) | |
| 111.1000 Cash | 838.15 | (142.60) | 0.00 | 695.55 | 838.15 | (142.60) | (17) | |
| 1760 Office equipment & furniture | 25,097.31 | 0.00 | 0.00 | 25,097.31 | 25,097.31 | 0.00 | 0 | |
| 157.1740 Equipment | 25,097.31 | 0.00 | 0.00 | 25,097.31 | 25,097.31 | 0.00 | 0 | |
| 1761 Accum amort - office equipme | (15,185.84) | (1,985.27) | 0.00 | (17,171.11) | (15,185.84) | (1,985.27) | 13 | |
| 158.1741 Equipment - acc amort | (15,185.84) | (1,985.27) | 0.00 | (17,171.11) | (15,185.84) | (1,985.27) | 13 | |
| 1855 Computer equipment | 2,235.45 | 0.00 | 0.00 | 2,235.45 | 2,235.45 | 0.00 | 0 | |
| 157.1774.01 Computer equipmer | 2,235.45 | 0.00 | 0.00 | 2,235.45 | 2,235.45 | 0.00 | 0 | |
| 1856 Accum amort - computer equip | (2,205.54) | (13.46) | 0.00 | (2,219.00) | (2,205.54) | (13.46) | 1 | |
| 158.1775.01 Computer equipmer | (2,205.54) | (13.46) | 0.00 | (2,219.00) | (2,205.54) | (13.46) | 1 | |
| 2100 Accrued liabilities | (3,200.00) | 1,600.00 | 0.00 | (1,600.00) | (3,200.00) | 1,600.00 | (50) | |
| 2140 Accounts payable | (4,724.80) | 4,724.80 | 0.00 | 0.00 | (4,724.80) | 4,724.80 | (100) | |
| 215.2620 Accounts payable and | (7,924.80) | 6,324.80 | 0.00 | (1,600.00) | (7,924.80) | 6,324.80 | (80) | |
| 2148 GST balance from prior year | 1,815.58 | (1,815.58) | 0.00 | 0.00 | 1,815.58 | (1,815.58) | (100) | |
| 2150 GST paid on purchases | 580.59 | (396.91) | 0.00 | 183.68 | 580.59 | (396.91) | (68) | |
| 2160 GST collected on sales | (839.72) | 839.72 | 0.00 | 0.00 | (839.72) | 839.72 | (100) | |
| 217.2680.10 GST payable (receiv | 1,556.45 | (1,372.77) | 0.00 | 183.68 | 1,556.45 | (1,372.77) | (88) | |
| 3560 Retained Earnings | 10,258.59 | (10,258.59) | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 3999 Net Assets - beginning | (14,669.77) | 10,258.59 | 0.00 | (4,411.18) | (14,669.77) | 10,258.59 | (70) | |
| 274.3660 Retained Earnings (Del | (4,411.18) | 0.00 | 0.00 | (4,411.18) | (14,669.77) | 10,258.59 | (70) | |
| 4001 Ticket Sales | 0.00 | 0.00 | 0.00 | 0.00 | (1,709.52) | 1,709.52 | (100) | |
| 311.8000.01 Ticket Sales | 0.00 | 0.00 | 0.00 | 0.00 | (1,709.52) | 1,709.52 | (100) | |
| 4005 Contributions | 0.00 | (7,449.55) | 0.00 | (7,449.55) | (5.00) | (7,444.55) | ***** | |
| 311.8000.04 Contributions | 0.00 | (7,449.55) | 0.00 | (7,449.55) | (5.00) | (7,444.55) | ***** | |
| 6100 Amortization | 0.00 | 1,998.73 | 0.00 | 1,998.73 | 2,514.40 | (515.67) | (21) | |
| 521.8670 Amortization | 0.00 | 1,998.73 | 0.00 | 1,998.73 | 2,514.40 | (515.67) | (21) | |
| 7600 Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 2,180.00 | (2,180.00) | (100) | |
| 523.8690 Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 2,180.00 | (2,180.00) | (100) | |
| 7700 Interest and bank charges | 0.00 | 76.50 | 0.00 | 76.50 | 118.09 | (41.59) | (35) | |
| 7750 Interest and penalties on tax | 0.00 | 0.00 | 0.00 | 0.00 | 5.67 | (5.67) | (100) | |
| 525.8710 Interest and bank char | 0.00 | 76.50 | 0.00 | 76.50 | 123.76 | (47.26) | (38) | |
| 8700 Professional fees | 0.00 | 1,447.62 | 0.00 | 1,447.62 | 700.01 | 747.61 | 107 | |
| 531.8860 Professional fees | 0.00 | 1,447.62 | 0.00 | 1,447.62 | 700.01 | 747.61 | 107 | |
| 6850 Honorarium | 0.00 | 1,116.00 | 0.00 | 1,116.00 | 6,454.94 | (5,338.94) | (83) | |
| 537.9063 Honorarium | 0.00 | 1,116.00 | 0.00 | 1,116.00 | 6,454.94 | (5,338.94) | (83) | |

| Prepared by | Reviewed by | Reviewed by |
|------------------|----------------|-----------------|
| SM 12/14/2022 | JK 8/1/2023 | JJ 9/27/2023 |

FS-4

8758999 Canada Society

Year End: December 31, 2021

Trial Balance

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/20 | Amount Chg | %Chg |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0</u> |
| Net Income (Loss) | 0.00 | | | 2,810.70 | (10,258.59) | 13,069.29 | (127) |

| Prepared by | Reviewed by | Reviewed by |
|------------------|----------------|-----------------|
| SM 12/14/2022 | JK 8/1/2023 | JJ 9/27/2023 |



Canada Revenue Agency / Agence du revenu du Canada

T2 Corporation Income Tax Return

200

Code 2201

Protected B when completed

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. A shorter version of the return, the T2SHORT, is available for eligible corporations.

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. 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.

055 Do not use this area

Identification

Business Number (BN) 001 830478574 RC0001

Corporation's name 002 8758999 Canada Society

Address of head office

Has this address changed since the last time the CRA was notified? 010 Yes No [X]

011 4942 Fillingier Crescent

012 City Province, territory, or state

015 NANAIMO 016 BC

017 Country (other than Canada) 018 V9V 1H9

Mailing address (if different from head office address)

Has this address changed since the last time the CRA was notified? 020 Yes No [X]

021 c/o

022 4942 Fillingier Crescent

023 City Province, territory, or state

025 NANAIMO 026 BC

027 Country (other than Canada) 028 V9V 1H9

Location of books and records (if different from head office address)

Has this address changed since the last time the CRA was notified? 030 Yes No [X]

031 4942 Fillingier Crescent

032 City Province, territory, or state

035 NANAIMO 036 BC

037 Country (other than Canada) 038 V9V 1H9

040 Type of corporation at the end of the tax year (tick one)

- 1 Canadian-controlled private corporation (CCPC)
2 Other private corporation
3 Public corporation
4 Corporation controlled by a public corporation
5 [X] Other corporation (specify) NON-PROFIT ORGANIZATION

If the type of corporation changed during the tax year, provide the effective date of the change 043

To which tax year does this return apply?

Tax year start 060 2 0 2 1 0 1 0 1 Tax year end 061 2 0 2 1 1 2 3 1

Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060? 063 Yes No [X]

If yes, provide the date control was acquired 065

Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)? 066 Yes No [X]

Is the corporation a professional corporation that is a member of a partnership? 067 Yes No [X]

Is this the first year of filing after:

Incorporation? 070 Yes No [X] Amalgamation? 071 Yes No [X]

If yes, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 Yes No [X]

If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? 076 Yes No [X]

Is this the final return up to dissolution? 078 Yes No [X]

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada? 080 Yes [X] No

If no, give the country of residence on line 081 and complete and attach Schedule 97.

081

Is the non-resident corporation claiming an exemption under an income tax treaty? 082 Yes No [X]

If yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085 1 [X] Exempt under paragraph 149(1)(e) or (l)

2 Exempt under paragraph 149(1)(j)

4 Exempt under other paragraphs of section 149

Do not use this area

095 096 898

Attachments

Financial statement information: Use GIFL schedules 100, 125, and 141.

Schedules – Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

Yes Schedule

| | | |
|---|--|----------|
| Is the corporation related to any other corporations?..... | 150 <input type="checkbox"/> | 9 |
| Is the corporation an associated CCPC? | 160 <input type="checkbox"/> | 23 |
| Is the corporation an associated CCPC that is claiming the expenditure limit? | 161 <input type="checkbox"/> | 49 |
| Does the corporation have any non-resident shareholders who own voting shares? | 151 <input type="checkbox"/> | 19 |
| Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents. | 162 <input type="checkbox"/> | 11 |
| 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 <input type="checkbox"/> | 44 |
| Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?..... | 164 <input type="checkbox"/> | 14 |
| Is the corporation claiming a deduction for payments to a type of employee benefit plan? | 165 <input type="checkbox"/> | 15 |
| Is the corporation claiming a loss or deduction from a tax shelter? | 166 <input type="checkbox"/> | T5004 |
| Is the corporation a member of a partnership for which a partnership account number has been assigned? | 167 <input type="checkbox"/> | 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)?..... | 168 <input type="checkbox"/> | 22 |
| Did the corporation own any shares in one or more foreign affiliates in the tax year? | 169 <input type="checkbox"/> | 25 |
| Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the <i>Income Tax Regulations</i> ? | 170 <input type="checkbox"/> | 29 |
| Did the corporation have a total amount over CAN\$1 million of reportable transactions with non-arm's length non-residents? | 171 <input type="checkbox"/> | T106 |
| For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares? | 173 <input type="checkbox"/> | 50 |
| Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year? | 172 <input type="checkbox"/> | --- |
| Does the corporation earn income from one or more Internet webpages or websites? | 180 <input type="checkbox"/> | 88 |
| Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? | 201 <input checked="" type="checkbox"/> | 1 |
| Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine? | 202 <input type="checkbox"/> | 2 |
| Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? | 203 <input type="checkbox"/> | 3 |
| Is the corporation claiming any type of losses?..... | 204 <input checked="" type="checkbox"/> | 4 |
| Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction? | 205 <input type="checkbox"/> | 5 |
| Has the corporation realized any capital gains or incurred any capital losses during the tax year? | 206 <input type="checkbox"/> | 6 |
| 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)? | 207 <input type="checkbox"/> | 7 |
| Does the corporation have any property that is eligible for capital cost allowance? | 208 <input checked="" type="checkbox"/> | 8 |
| Does the corporation have any resource-related deductions?..... | 212 <input type="checkbox"/> | 12 |
| Is the corporation claiming deductible reserves? | 213 <input type="checkbox"/> | 13 |
| Is the corporation claiming a patronage dividend deduction? | 216 <input type="checkbox"/> | 16 |
| Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or a provincial credit union tax reduction?..... | 217 <input type="checkbox"/> | 17 |
| Is the corporation an investment corporation or a mutual fund corporation? | 218 <input type="checkbox"/> | 18 |
| Is the corporation carrying on business in Canada as a non-resident corporation? | 220 <input type="checkbox"/> | 20 |
| Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?..... | 221 <input type="checkbox"/> | 21 |
| Does the corporation have any Canadian manufacturing and processing profits or zero-emission technology manufacturing profits? | 227 <input type="checkbox"/> | 27 |
| Is the corporation claiming an investment tax credit? | 231 <input type="checkbox"/> | 31 |
| Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures? | 232 <input type="checkbox"/> | T661 |
| Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000? | 233 <input type="checkbox"/> | 33/34/35 |
| Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000? | 234 <input type="checkbox"/> | ----- |
| Is the corporation subject to gross Part VI tax on capital of financial institutions? | 238 <input type="checkbox"/> | 38 |
| Is the corporation claiming a Part I tax credit? | 242 <input type="checkbox"/> | 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?..... | 243 <input type="checkbox"/> | 43 |
| Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?..... | 244 <input type="checkbox"/> | 45 |
| For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?..... | 250 <input type="checkbox"/> | 39 |
| Is the corporation claiming a Canadian film or video production tax credit? | 253 <input type="checkbox"/> | T1131 |
| Is the corporation claiming a film or video production services tax credit? | 254 <input type="checkbox"/> | T1177 |
| Is the corporation claiming a Canadian journalism labour tax credit? | 272 <input type="checkbox"/> | 58 |
| Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.) | 255 <input type="checkbox"/> | 92 |

Attachments (continued)

| | Yes | Schedule |
|---|--------------------------|----------|
| Did the corporation have any foreign affiliates in the tax year?..... | <input type="checkbox"/> | 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? | <input type="checkbox"/> | T1135 |
| Did the corporation transfer or loan property to a non-resident trust?..... | <input type="checkbox"/> | T1141 |
| Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?..... | <input type="checkbox"/> | T1142 |
| Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada? | <input type="checkbox"/> | T1145 |
| Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts? | <input type="checkbox"/> | T1146 |
| Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED? | <input type="checkbox"/> | T1174 |
| Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year? | <input type="checkbox"/> | 55 |
| Has the corporation made an election under subsection 89(11) not to be a CCPC? | <input type="checkbox"/> | T2002 |
| Has the corporation revoked any previous election made under subsection 89(11)? | <input type="checkbox"/> | 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? | <input type="checkbox"/> | 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? | <input type="checkbox"/> | 54 |
| Is the corporation claiming a return of fuel charge proceeds to farmers tax credit?..... | <input type="checkbox"/> | 63 |
| Are you an employer reporting a non-qualified security agreement under subsection 110(1.9)? | <input type="checkbox"/> | 59 |
| Is the corporation claiming an air quality improvement tax credit?..... | <input type="checkbox"/> | 65 |
| Is the corporation subject to the additional 1.5% tax on banks and life insurers?..... | <input type="checkbox"/> | 68 |

Additional information

| | | |
|--|-----|---|
| Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? | 270 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Is the corporation inactive?..... | 280 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents. | 284 | Live theatre |
| | 285 | 100.000 % |
| | 286 | |
| | 287 | % |
| | 288 | |
| | 289 | % |
| Did the corporation immigrate to Canada during the tax year? | 291 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Did the corporation emigrate from Canada during the tax year?..... | 292 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Do you want to be considered as a quarterly instalment remitter if you are eligible?..... | 293 | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| 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 | YYYY MM DD |
| If the corporation's major business activity is construction, did you have any subcontractors during the tax year? | 295 | Yes <input type="checkbox"/> No <input type="checkbox"/> |

Taxable income

| | | | |
|---|---|-------|---|
| Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL..... | 300 | 2,916 | A |
| Deduct: Charitable donations from Schedule 2 | 311 | | |
| Cultural gifts from Schedule 2 | 313 | | |
| Ecological gifts from Schedule 2 | 314 | | |
| Gifts of medicine made before March 22, 2017, from Schedule 2 | 315 | | |
| Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 | 320 | | |
| Part VI.1 tax deduction*..... | 325 | | |
| Non-capital losses of previous tax years from Schedule 4..... | 331 | 2,916 | |
| Net capital losses of previous tax years from Schedule 4 | 332 | | |
| Restricted farm losses of previous tax years from Schedule 4 | 333 | | |
| Farm losses of previous tax years from Schedule 4 | 334 | | |
| Limited partnership losses of previous tax years from Schedule 4 | 335 | | |
| Taxable capital gains or taxable dividends allocated from a central credit union | 340 | | |
| Prospector's and grubstaker's shares | 350 | | |
| Employer deduction for non-qualified securities..... | 352 | | |
| | Subtotal | 2,916 | B |
| | Subtotal (amount A minus amount B) (if negative, enter "0") | | C |
| Section 110.5 additions or subparagraph 115(1)(a)(vii) additions | 355 | | D |
| Taxable income (amount C plus amount D)..... | 360 | | |

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

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

| | | |
|--|------------|---|
| Income eligible for the small business deduction from Schedule 7 | 400 | A |
| Taxable income from line 360 on page 3, minus 100/28 of the amount on line 632* on page 8, minus 4 times the amount on line 636** on page 8, and minus any amount that, because of federal law, is exempt from Part I tax | 405 | B |
| Business limit (see notes 1 and 2 below) | 410 | C |

Notes:

1. For CCPCs that are not associated, enter \$500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year **divided** by 365, and enter the result on line 410.
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Taxable capital business limit reduction for tax years starting before April 7, 2022

$$\text{Amount C} \times \frac{\mathbf{415}^{***}}{11,250} = \text{..... E1}$$

Taxable capital business limit reduction for tax years starting after April 6, 2022

$$\text{Amount C} \times \frac{\mathbf{415}^{***}}{90,000} = \text{..... E2}$$

Amount E1 or amount E2, whichever applies ▶ E3

Passive income business limit reduction

Adjusted aggregate investment income from Schedule 7 **** **417** - 50,000 = .. F

$$\frac{\text{Amount C}}{100,000} \times \text{Amount F} = \text{..... G}$$

The greater of amount E3 and amount G **422** H

Reduced business limit (amount C **minus** amount H) (if negative, enter "0") **426** I

Business limit the CCPC assigns under subsection 125(3.2) (from line 515) J

Reduced business limit after assignment (amount I **minus** amount J) **428** K

Small business deduction

| | | | | | | | |
|--|---|--|-----|---|--------|---|--|
| Amount A, B, C, or K, whichever is the least | x | No. of days on or after January 1, 2018 and before January 1, 2019 | | x | 18.0 % | = | |
| | | Number of days in the tax year | 365 | | | | |
| Amount A, B, C, or K, whichever is the least | x | No. of days on or after January 1, 2019 | | x | 19.0 % | = | |
| | | Number of days in the tax year | 365 | | | | |

Total of the above amounts **430**

Enter amount from line 430 at amount K on page 8.

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

***** Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **prior** year **minus** \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **current** year **minus** \$10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

**** Enter the total adjusted aggregate investment income of the corporation and all associated corporations for each tax year that ended in the preceding calendar year. Each corporation with such income has to file a Schedule 7. For a corporation's first tax year that starts after 2018, this amount is reported at line 744 of the corresponding Schedule 7. Otherwise, this amount is the total of all amounts reported at line 745 of the corresponding Schedule 7 of the corporation for each tax year that ended in the preceding calendar year.

Small business deduction (continued)

Specified corporate income and assignment under subsection 125(3.2)

| L | M | N |
|--|---|--|
| Business number of the corporation receiving the assigned amount 490 | Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column L ³ 500 | Business limit assigned to corporation identified in column L ⁴ 505 |
| RC | | |
| Total 510 | | Total 515 |

Notes

- This amount is [as defined in subsection 125(7) **specified corporate income** (a)(i)] the total of all amounts each of which is income (other than specified farming or fishing income of the corporation for the year) 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.
- 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 M 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 426.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

| | | |
|--|--------------|---|
| Taxable income from line 360 on page 3..... | | A |
| Lesser of amounts 9B and 9H from Part 9 of Schedule 27..... | B | |
| Amount 13K from Part 13 of Schedule 27..... | C | |
| Personal services business income..... | 432 D | |
| Amount from line 400, 405, 410, or 428 on page 4, whichever is the least..... | E | |
| Aggregate investment income from line 440 on page 6*..... | F | |
| Subtotal (add amounts B to F)..... | ▶ | G |
| Amount A minus amount G (if negative, enter "0")..... | | H |
| General tax reduction for Canadian-controlled private corporations – Amount H multiplied by 13% | | I |

Enter amount I 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 line 360 on page 3..... | | J |
| Lesser of amounts 9B and 9H from Part 9 of Schedule 27..... | K | |
| Amount 13K from Part 13 of Schedule 27..... | L | |
| Personal services business income..... | 434 M | |
| Subtotal (add amounts K to M)..... | ▶ | N |
| Amount J minus amount N (if negative, enter "0")..... | | O |
| General tax reduction – Amount O multiplied by 13% | | P |

Enter amount P 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 | 440 | $\times 30 \frac{2}{3}\% =$ | ..... | A |
| Foreign non-business income tax credit from line 632 on page 8 ..... |  |  | ..... | B |
| Foreign investment income from Schedule 7 | 445 | $\times 8\% =$ | ..... | 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..... |  |  | ..... | F |
| Amount from line 400, 405, 410, or 428 on page 4, whichever is the least ..... |  |  | ..... | G |
| Foreign non-business income tax credit from line 632 on page 8..... | | $\times 75/29$ | ..... | H |
| Foreign business income tax credit from line 636 on page 8 | | $\times 4 =$ | ..... | I |
| Subtotal (add amounts G to I) |  |  | ..... | J |
| Subtotal (amount F minus amount J) |  |  | ..... | K |
| | | $\times 30 \frac{2}{3}\% =$ | ..... | L |
| Part I tax payable minus investment tax credit refund (line 700 minus line 780 from page 9) ..... |  |  | ..... | M |
| Refundable portion of Part I tax – Amount E, L, or M, whichever is the least..... | 450 |  | ..... | N |

Refundable dividend tax on hand

| | | |
|--|------------|---|
| Eligible refundable dividend tax on hand (ERDTOH) at the end of the previous tax year (line 530 of the preceding tax year) | 520 | A |
| Non-eligible refundable dividend tax on hand (NERDTOH) at the end of the previous tax year (line 545 of the preceding tax year) (if negative, enter "0") | 535 | B |
| Part IV tax payable on taxable dividends from connected corporations (amount 2G from Schedule 3) | C | |
| Part IV tax payable on eligible dividends from non-connected corporations (amount 2J from Schedule 3) | D | |
| Subtotal (amount C plus amount D) | | E |
| Net ERDTOH transferred on an amalgamation or the wind-up of a subsidiary | 525 | F |
| ERDTOH dividend refund for the previous tax year | 570 | G |
| Refundable portion of Part I tax (from line 450 on page 6) | | H |
| Part IV tax before deductions (amount 2A from Schedule 3) | I | |
| Part IV tax allocated to ERDTOH (amount E) | J | |
| Part IV tax reduction due to Part IV.1 tax payable (amount 4D of Schedule 43) | K | |
| Subtotal (amount I minus total of amounts J and K) | | L |
| Net NERDTOH transferred on an amalgamation or the wind-up of a subsidiary | 540 | M |
| NERDTOH dividend refund for the previous tax year | 575 | N |
| 38 1/3% of the total losses applied against Part IV tax (amount 2D from Schedule 3) | | O |
| Part IV tax payable allocated to NERDTOH, net of losses claimed (amount L minus amount O) (if negative enter "0") | | P |
| NERDTOH at the end of the tax year (total of amounts B, H, M, and P minus amount N) (if negative, enter "0") | 545 | |
| Part IV tax payable allocated to ERDTOH, net of losses claimed (amount E minus the amount, if any, by which amount O exceeds amount L) (if negative, enter "0") | | Q |
| ERDTOH at the end of the tax year (total of amounts A, F, and Q minus amount G) (if negative, enter "0") | 530 | |

Dividend refund

| | | |
|--|--|----|
| 38 1/3% of total eligible dividends paid in the tax year (amount 3A from Schedule 3) | | AA |
| ERDTOH balance at the end of the tax year (line 530) | | BB |
| Eligible dividend refund (amount AA or BB, whichever is less) | | CC |
| 38 1/3% of total non-eligible taxable dividends paid in the tax year (amount 3B from Schedule 3) | | DD |
| NERDTOH balance at the end of the tax year (line 545) | | EE |
| Non-eligible dividend refund (amount DD or EE, whichever is less) | | FF |
| Amount DD minus amount EE (if negative, enter "0") | | GG |
| Amount BB minus amount CC (if negative, enter "0") | | HH |
| Additional non-eligible dividend refund (amount GG or HH, whichever is less) | | II |
| Dividend refund – Amount CC plus amount FF plus amount II | | JJ |
| Enter amount JJ on line 784 on page 9. | | |

Part I tax

| | | |
|---|-------------------|--------------|
| Base amount Part I tax – Taxable income (from line 360 on page 3) multiplied by 38%..... | 550 | A |
| Additional tax on personal services business income (section 123.5) | | |
| Taxable income from a personal services business | 555 × 5% = | 560 B |
| Additional tax on banks and life insurers from Schedule 68..... | 565 | C |
| Recapture of investment tax credit from Schedule 31..... | 602 | D |
| 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 | _____ | E |
| Taxable income from line 360 on page 3..... | _____ | F |
| Deduct: | | |
| Amount from line 400, 405, 410, or 428 on page 4, whichever is the least..... | _____ | G |
| Net amount (amount F minus amount G) | _____ | H |
| Refundable tax on CCPC's investment income – 10 2/3% of whichever is less: amount E or amount H..... | 604 | I |
| Subtotal (add amounts A, B, C, D, and I) | _____ | J |
| Deduct: | | |
| Small business deduction from line 430 on page 4..... | _____ | K |
| Federal tax abatement | 608 | _____ |
| Manufacturing and processing profits deduction and zero-emission technology manufacturing deduction from Schedule 27..... | 616 | _____ |
| Investment corporation deduction | 620 | _____ |
| Taxed capital gains 624 | _____ | _____ |
| 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 I on page 5..... | 638 | _____ |
| General tax reduction from amount P on page 5..... | 639 | _____ |
| Federal logging tax credit from Schedule 21 | 640 | _____ |
| Eligible Canadian bank deduction under section 125.21 | 641 | _____ |
| Federal qualifying environmental trust tax credit..... | 648 | _____ |
| Investment tax credit from Schedule 31 | 652 | _____ |
| Subtotal | _____ | L |
| Part I tax payable – Amount J minus amount L | _____ | M |
| Enter amount M on line 700 on page 9. | | |

Privacy statement

Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

Summary of tax and credits

Federal tax

Table with 2 columns: Tax item and Amount. Items include Part I tax payable (700), Part III.1 tax payable (710), Part IV tax payable (712), Part IV.1 tax payable (716), Part VI tax payable (720), Part VI.1 tax payable (724), Part VI.2 tax payable (725), Part XIII.1 tax payable (727), and Part XIV tax payable (728).

Total federal tax

Add provincial or territorial tax:

Provincial or territorial jurisdiction: 750 BC
Net provincial or territorial tax payable (except Quebec and Alberta): 760

Total tax payable 770 A

Deduct other credits:

Table with 2 columns: Credit item and Amount. Items include Investment tax credit refund (780), Dividend refund (784), Federal capital gains refund (788), Federal qualifying environmental trust tax credit refund (792), Return of fuel charge proceeds (795), Canadian film or video production tax credit (796), Film or video production services tax credit (797), Canadian journalism labour tax credit (798), Small businesses air quality improvement tax credit (799), and Tax withheld at source (800).

Total payments on which tax has been withheld: 801

Table with 2 columns: Credit item and Amount. Items include Provincial and territorial capital gains refund (808), Provincial and territorial refundable tax credits (812), and Tax instalments paid (840).

Total credits 890 B

Balance (amount A minus amount B)

If the result is negative, you have a refund. If the result is positive, you have a balance owing. Enter the amount below on whichever line applies.

Generally, the CRA does not charge or refund a difference of \$2 or less.

Refund code 894 Refund Balance owing

For information on how to enrol for direct deposit, go to canada.ca/cra-direct-deposit.

For information on how to make your payment, go to canada.ca/payments.

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? 896 Yes No

If this return was prepared by a tax preparer for a fee, provide their:

EFILE number 920 K7789

Rep ID 925

Certification

I, 950 Cutting Last name 951 Amanda ELIZABETH First name 954 Director Position, office, or rank

I am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

955 20230928 Date (yyyy/mm/dd)

Signature of the authorized signing officer of the corporation

956 (403) 519-5327 Telephone number

Is the contact person the same as the authorized signing officer? If no, complete the information below 957 Yes No

958 Name

959 Telephone number

Language of correspondence - Langue de correspondance

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.

990 1



Net Income (Loss) for Income Tax Purposes

- Use this schedule to reconcile the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 Corporation – Income Tax Guide.
- All legislative references are to the Income Tax Act.

| | | Previous Fiscal Year |
|--|--------------------|----------------------|
| Net income (loss) after taxes and extraordinary items from line 9999 of Schedule 125 | 2,812 | A (10,259) |
| Add: | | |
| Interest and penalties on taxes | 103 | 6 |
| Amortization of tangible assets | 104 1,999 | 2,514 |
| Amount D | 199 | |
| Total (lines 101 to 199) | 500 1,999 ▶ | 2,520 |
| Amount A plus line 500 | 4,811 | B (7,739) |
| Deduct: | | |
| Capital cost allowance from Schedule 8 | 403 1,895 | 2,385 |
| Amount E | 499 | |
| Total (lines 401 to 499) | 510 1,895 ▶ | 2,385 |
| Net income (loss) for income tax purposes (amount B minus line 510)..... | 2,916 | C (10,124) |
| Enter amount C on line 300 on page 3 of the T2 return. | | |
| Total of lines 201 to 249 and line 296 | | D |
| Enter amount D on line 199 on page 1. | | |
| Total of lines 300 to 345 and line 396 | | E |
| Enter amount E at line 499 | | |



Corporation Loss Continuity and Application

- 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.
- File 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 | | 2,916 | 1A |
| Net capital losses deducted in the year (enter as a positive amount) | 1B | | |
| Taxable dividends deductible under section 112 or subsection 113(1) or 138(6) | 1C | | |
| Amount of Part VI.1 tax deductible under paragraph 110(1)(k) | 1D | | |
| Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2) | 1E | | |
| Employer deduction in respect of non-qualified securities - Paragraph 110(1)(e) | 1F | | |
| Subtotal (total of amounts 1B to 1F) | | | 1G |
| Subtotal (amount 1A minus amount 1G; if positive, enter "0") | | | 1H |
| Section 110.5 or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions | | | 1I |
| Subtotal (amount 1H minus amount 1I) | | | 1J |
| 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) | | | 1K |
| Current-year non-capital loss (amount 1J plus amount 1K; if positive, enter "0") | | | 1L |
| If amount 1L 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 | 10,341 | 1M |
| Non-capital loss expired (note 1) | 100 | |
| Non-capital losses at the beginning of the tax year (amount 1M minus line 100) | 10,341 | 10,341 |
| 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 1L) | 110 | |
| Subtotal (line 105 plus line 110) | | 1N |
| Subtotal (line 102 plus amount 1N) | 10,341 | 1O |

Note 1: A non-capital loss expires after **20** tax years and an allowable business investment loss becomes a net capital loss after **10** tax years.

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

Part 1 - Non-capital losses (continued)

| | | |
|---|------------|--------------------------------|
| Other adjustments (includes adjustments for an acquisition of control) | 150 | |
| Section 80 – Adjustments for forgiven amounts | 140 | |
| Non-capital losses of previous tax years applied in the current tax year | 130 | 2,916 |
| Enter line 130 on line 331 of the T2 Return. | | |
| Current and previous years non-capital losses applied against current-year taxable dividends subject to Part IV tax (note 3) | 135 | |
| Subtotal (total of lines 150, 140, 130 and 135) | | <u>2,916</u> ▶ <u>2,916</u> 1P |
| Non-capital losses before any request for a carryback (amount 1O minus amount 1P) | | <u>7,425</u> 1Q |

Request to carry back non-capital loss to:

| | | |
|--|------------|--------------|
| First previous tax year to reduce taxable income | 901 | |
| Second previous tax year to reduce taxable income | 902 | |
| Third previous tax year to reduce taxable income | 903 | |
| First previous tax year to reduce taxable dividends subject to Part IV tax | 911 | |
| Second previous tax year to reduce taxable dividends subject to Part IV tax | 912 | |
| Third previous tax year to reduce taxable dividends subject to Part IV tax | 913 | |
| Total of requests to carry back non-capital losses to previous tax years (total of lines 901 to 913) | | <u>1R</u> |
| Closing balance of non-capital losses to be carried forward to future tax years (amount 1Q minus amount 1R) | 180 | <u>7,425</u> |

Note 3: Line 135 is the total of lines 330 and 335 from Schedule 3, Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculation.

Part 2 - Capital losses

Continuity of capital losses and request for a carryback

| | | |
|---|------------|------------|
| Capital losses at the end of the previous tax year | 200 | |
| Capital losses transferred on an amalgamation or on the wind-up of a subsidiary corporation | 205 | |
| Subtotal (line 200 plus line 205) | | <u>2A</u> |
| Other adjustments (includes adjustments for an acquisition of control) | 250 | |
| Section 80 – Adjustments for forgiven amounts | 240 | |
| Subtotal (line 250 plus line 240) | | <u>2B</u> |
| Subtotal (amount 2A minus amount 2B) | | <u>2C</u> |
| Current-year capital loss (from the calculation on Schedule 6, Summary of Dispositions of Capital Property) | 210 | |
| Unused non-capital losses from the 11th previous tax year (note 4) | | <u>2D</u> |
| Allowable business investment losses (ABILs) that expired as non-capital losses at the end of the previous tax year (note 5) | | <u>2E</u> |
| Enter amount 2D or 2E, whichever is less | 215 | |
| ABILs expired as non-capital losses: line 215 multiplied by 2 | | <u>220</u> |
| Subtotal (amount 2C plus line 210 plus line 220) | | <u>2F</u> |

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.

Note 4: Determine the amount of the loss from the 11th previous tax year and enter the part of that loss that was not deducted in the previous 11 years.

Note 5: Enter the amount of the ABILs from the 11th previous tax year. Enter the full amount on amount 2E.

Part 2 - Capital losses (continued)

Capital losses from previous tax years applied against the current-year net capital gain (**note 6**) **225** _____

Capital losses before any request for a carryback (amount 2F **minus** line 225) _____ 2G

Request to carry back capital loss to (note 7):

First previous tax year **951** _____

Second previous tax year **952** _____

Third previous tax year **953** _____

Subtotal (total of lines 951 to 953) _____ ▶ _____ 2H

Closing balance of capital losses to be carried forward to future tax years (amount 2G **minus** amount 2H) (**note 8**) **280** _____

Note 6: To get the net capital losses required to reduce the taxable capital gain included in the net income (loss) for the current tax year, enter the amount from line 225 **divided** by 2 at line 332 of the T2 return.

Note 7: On line 225, 951, 952, or 953, whichever applies, enter the actual amount of the loss. When the loss is applied, **divide** this amount by 2. The result represents the 50% inclusion rate.

Note 8: Capital losses can be carried forward indefinitely.

Part 3 - Farm losses

Continuity of farm losses and request for a carryback

Farm losses at the end of the previous tax year _____ 3A

Farm loss expired (**note 9**) **300** _____

Farm losses at the beginning of the tax year (amount 3A **minus** line 300) **302** _____ ▶ _____

Farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation **305** _____

Current-year farm loss (amount 1K in Part 1) **310** _____

Subtotal (line 305 **plus** line 310) _____ ▶ _____ 3B

Subtotal (line 302 **plus** amount 3B) _____ 3C

Other adjustments (includes adjustments for an acquisition of control) **350** _____

Section 80 – Adjustments for forgiven amounts **340** _____

Farm losses of previous tax years applied in the current tax year **330** _____

Enter line 330 on line 334 of the T2 Return.

Current and previous years farm losses applied against current-year taxable dividends subject to Part IV tax (**note 10**) **335** _____

Subtotal (total of lines 350, 340, 330 and 335) _____ ▶ _____ 3D

Farm losses before any request for a carryback (amount 3C **minus** amount 3D) _____ 3E

Request to carry back farm loss to:

First previous tax year to reduce taxable income **921** _____

Second previous tax year to reduce taxable income **922** _____

Third previous tax year to reduce taxable income **923** _____

First previous tax year to reduce taxable dividends subject to Part IV tax **931** _____

Second previous tax year to reduce taxable dividends subject to Part IV tax **932** _____

Third previous tax year to reduce taxable dividends subject to Part IV tax **933** _____

Subtotal (total of lines 921 to 933) _____ ▶ _____ 3F

Closing balance of farm losses to be carried forward to future tax years (amount 3E **minus** amount 3F) **380** _____

Note 9: A farm loss expires after **20** tax years.

Note 10: Line 335 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 | |
| (line 485 _____ - \$2,500) divided by 2 = | | 4A |
| Amount 4A or \$15,000, whichever is less | | 4B |
| | 2,500 | 4C |
| Subtotal (amount 4B plus amount 4C) | 2,500 | 4D |
| Current-year restricted farm loss (line 485 minus amount 4D) | | 4E |

Continuity of restricted farm losses and request for a carryback

| | | |
|---|------------|-----------|
| Restricted farm losses at the end of the previous tax year | | 4F |
| Restricted farm loss expired (note 11) | 400 | |
| Restricted farm losses at the beginning of the tax year (amount 4F minus line 400) | 402 | |
| Restricted farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation | 405 | |
| Current-year restricted farm loss (from amount 4E) | 410 | |
| Enter line 410 on line 233 of Schedule 1, Net Income (Loss) for Income Tax Purposes. | | |
| Subtotal (line 405 plus line 410) | | 4G |
| Subtotal (line 402 plus amount 4G) | | 4H |
| Restricted farm losses from previous tax years applied against current farming income | 430 | |
| Enter line 430 on line 333 of the T2 return. | | |
| Section 80 – Adjustments for forgiven amounts | 440 | |
| Other adjustments | 450 | |
| Subtotal (total of lines 430 to 450) | | 4I |
| Restricted farm losses before any request for a carryback (amount 4H minus amount 4I) | | 4J |

Request to carry back restricted farm loss to:

| | | |
|--|------------|-----------|
| First previous tax year to reduce farming income | 941 | |
| Second previous tax year to reduce farming income | 942 | |
| Third previous tax year to reduce farming income | 943 | |
| Subtotal (total of lines 941 to 943) | | 4K |
| Closing balance of restricted farm losses to be carried forward to future tax years (amount 4J minus amount 4K) | 480 | |

Note

The total losses for the year from all farming businesses are calculated without including scientific research expenses.

Note 11: A restricted farm loss expires after **20** tax years.

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 5A

Listed personal property loss expired (**note 12**) **500** _____

Listed personal property losses at the beginning of the tax year (amount 5A **minus** line 500) **502** _____ ▶ _____

Current-year listed personal property loss (from Schedule 6)..... **510** _____

Subtotal (line 502 **plus** line 510) _____ 5B

Listed personal property losses from previous tax years applied against listed personal property gains **530** _____

Enter line 530 on line 655 of Schedule 6.

Other adjustments **550** _____

Subtotal (line 530 **plus** line 550) _____ ▶ _____ 5C

Listed personal property losses remaining before any request for a carryback (amount 5B **minus** amount 5C) _____ 5D

Request to carry back listed personal property loss to:

First previous tax year to reduce listed personal property gains **961** _____

Second previous tax year to reduce listed personal property gains **962** _____

Third previous tax year to reduce listed personal property gains **963** _____

Subtotal (total of lines 961 to 963) _____ ▶ _____ 5E

Closing balance of listed personal property losses to be carried forward to future tax years (amount 5D **minus** amount 5E) **580** _____

Note 12: A listed personal property loss expires after 7 tax years.

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

| Year of origin (note 13) | Non-capital losses (note 14) | Farm losses | Restricted farm losses | Listed personal property losses |
|-----------------------------------|---------------------------------------|-------------|------------------------|---------------------------------|
| 2021/12/31 | | | | |
| 2020/12/31 | 7,425 | | | |
| 2019/12/31 | | | | |
| 2018/12/31 | | | | |
| 2017/12/31 | | | | |
| 2016/12/31 | | | | |
| 2015/12/31 | | | | |
| 2014/12/31 | | | | |
| 2014/01/15 | | | | |
| 2013/01/15 | | | | |
| 2012/01/15 | | | | |
| 2011/01/15 | | | | |
| 2010/01/15 | | | | |
| 2009/01/15 | | | | |
| 2008/01/15 | | | | |
| 2007/01/15 | | | | |
| 2006/01/15 | | | | |
| 2005/01/15 | | | | |
| 2004/01/15 | | | | |
| 2003/01/15 | | | | |
| 2002/01/15 | | | | |
| Total | 7,425 | | | |

Note 13: Enter each loss by year of origin, starting with the current year and going down to the 20th previous year.

Note 14: A non-capital loss expires after 20 tax years and an allowable business investment loss becomes a net capital loss after 10 tax years

Part 7 - Limited partnership losses

Current-year limited partnership losses

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--|----------------------------|---|------------------------------|--|--|--|
| Partnership account number | Tax year ending YYYY/MM/DD | Corporation's share of limited partnership loss | Corporation's at-risk amount | Total of corporation's share of partnership investment tax credit, farming losses, and resource expenses | Column 4 minus column 5 (if negative, enter "0") | Current-year limited partnership losses (column 3 minus 6) |
| 600 | 602 | 604 | 606 | 608 | | 620 |
| RZ | | | | | | |
| 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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|----------------------------|----------------------------|---|------------------------------|---|--|---|
| Partnership account number | Tax year ending YYYY/MM/DD | Limited partnership losses at the end of the previous tax year and amounts transferred on an amalgamation or on the wind-up of a subsidiary | Corporation's at-risk amount | Total of corporation's share of partnership investment tax credit, business or property losses, and resource expenses | Column 4 minus column 5 (if negative, enter "0") | Limited partnership losses that may be applied in the year (the lesser of column 3 and 6) |
| 630 | 632 | 634 | 636 | 638 | | 650 |
| RZ | | | | | | |

Part 7 - Limited partnership losses (continued)

Continuity of limited partnership losses that can be carried forward to future tax years

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|--|---|---|---|---|
| Partnership account number | Limited partnership losses at the end of the previous tax year | Limited partnership losses transferred in the year on an amalgamation or on the wind-up of a subsidiary | Current-year limited partnership losses (from line 620) | Limited partnership losses applied in the current year (must be equal to or less than line 650) | Current year limited partnership losses closing balance to be carried forward to future years (column 2 plus column 3 plus column 4 minus column 5) |
| 660 | 662 | 664 | 670 | 675 | 680 |
| RZ | | | | | |
| Total (enter this amount on line 335 of the T2 return) | | | | | |

Notes
If you need more space, you can attach more schedules.

Part 8 - Election under paragraph 88(1.1)(f)

If you are making an election under paragraph 88(1.1)(f), check the box **190** Yes

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 the wind-up began—will be considered as the loss of the parent corporation for its immediately preceding tax year and not for the particular year.

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.



Capital Cost Allowance (CCA)

Schedule 8
Code 2101
Protected B
when completed

For more information, see the section called "Capital Cost Allowance" in the T2 Corporation Income Tax Guide.

Is the corporation electing under Regulation 1101(5q)? **101** Yes No

Part 1 – Agreement between associated eligible persons or partnerships (EPOPs)

Are you associated in the tax year with one or more EPOPs with which you have entered into an agreement under subsection 1104(3.3) of the Regulations? **105** Yes No

If you answered **yes**, complete Part 1. Otherwise, go to Part 2.

Enter a percentage assigned to each associated EPOP (including your corporation) as determined in the agreement.

This percentage will be used to allocate the immediate expensing limit. The total of all the percentages assigned under the agreement should not exceed 100%. If the total is more than 100%, then the associated group has an immediate expensing limit of nil. For more information about the immediate expensing limit, see note 12 in Part 2.

| 1 Name of EPOP | 2 Identification number See note 1 | | 3 Percentage assigned under the agreement |
|-------------------|--|----|--|
| 110 | 115 | | 120 |
| | RC | RZ | |
| Total | | | |

Immediate expensing limit allocated to the corporation (see note 2) **125**

Note 1: The identification number is the social insurance number, business number, or partnership account number of the EPOP.

Note 2: If the total of column 3 is more than 100%, enter 0.

Part 2 - CCA calculation

| 1 Class number | 2 Undepreciated capital cost (UCC) at the beginning of the year | 3 Cost of acquisitions during the year (new property must be available for use) | 4 Cost of acquisitions from column 3 that are designated immediate expensing property (DIEP) | 5 Adjustments and transfers (show amounts that will reduce the undepreciated capital cost in brackets) | 6 Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition | 7 Amount from column 5 that is repaid during the year for a property, subsequent to its disposition | 8 Proceeds of dispositions |
|-------------------|--|--|---|---|---|--|-------------------------------|
| See note 3 | | See note 4 | See note 5 | See note 6 | See note 7 | See note 8 | See note 9 |
| 200 | 201 | 203 | 232 | 205 | 221 | 222 | 207 |
| 1 8-a | 3,277 | | | | | | |
| 2 8-b | 5,197 | | | | | | |
| 3 8-c | 921 | | | | | | |
| 4 50-a | 30 | | | | | | |
| | 9,425 | | | | | | |

| 9 Class number | 10 Proceeds of dispositions of the DIEP (enter amount from column 8 that relates to the DIEP reported in column 4) | 11 UCC (column 2 plus column 3 plus or minus column 5 minus column 8) | 11.1 UCC of the DIEP (enter the UCC amount that relates to the DIEP reported in column 4) | 12 IEL for this asset | 13 Immediate expensing | 14 Cost of acquisitions on remainder of Class (column 3 minus column 4 plus column 11 minus column 12) | 15 Cost of acquisitions from column 13 that are accelerated investment incentive properties (AIIP) or properties included in Classes 54 to 56 | 16 Remaining UCC (column 10 minus column 12) (if negative, enter "0") | 17 Proceeds of disposition available to reduce the UCC of AIIP and property included in Classes 54 to 56 (column 8 minus column 9 plus column 6 minus column 13 plus column 14 minus column 7) (if negative, enter "0") |
|-------------------|---|--|--|--------------------------|---------------------------|---|--|--|--|
| | | See note 10 | See note 11 | | See note 12 | | See note 13 | | See note 14 |
| | 234 | | 236 | | 238 | | 225 | | |
| 1 8-a | | 3,277 | | | | | | 3,277 | |

| Class number | 9 Proceeds of dispositions of the DIEP (enter amount from column 8 that relates to the DIEP reported in column 4) | 10 UCC (column 2 plus column 3 plus or minus column 5 minus column 8) | 11 UCC of the DIEP (enter the UCC amount that relates to the DIEP reported in column 4) | 11.1 IEL for this asset | 12 Immediate expensing | 13 Cost of acquisitions on remainder of Class (column 3 minus column 4 plus column 11 minus column 12) | 14 Cost of acquisitions from column 13 that are accelerated investment incentive properties (AIIIP) or properties included in Classes 54 to 56 | 15 Remaining UCC (column 10 minus column 12) (if negative, enter "0") | 16 Proceeds of disposition available to reduce the UCC of AIIIP and property included in Classes 54 to 56 (column 8 minus column 9 plus column 6 minus column 13 plus column 14 minus column 7) (if negative, enter "0") See note 14 |
|--------------|--|--|--|----------------------------|---------------------------|---|---|--|--|
| | 234 | See note 10 | See note 11 | | See note 12 | | See note 13 | | |
| 2 | 8-b | 5,197 | | | 238 | | 225 | 5,197 | |
| 3 | 8-c | 921 | | | | | | 921 | |
| 4 | 50-a | 30 | | | | | | 30 | |
| | | 9,425 | | | | | | 9,425 | |

| Class number | 17 Net capital cost additions of AIIIP and property included in Classes 54 to 56 acquired during the year (column 14 minus column 16) (if negative, enter "0") | 18 UCC adjustment for AIIIP and property included in Classes 54 to 56 acquired during the year (column 17 multiplied by the relevant factor) | 19 UCC adjustment for property acquired during the year other than AIIIP and property included in Classes 54 to 56 (0.5 multiplied by the result of column 13 minus column 14 minus column 6 plus column 7 minus column 8 plus column 9) (if negative, enter "0") See note 16 | 19A UCC (Base for CCA) | 20 CCA rate % | 21 Recapture of CCA | 22 Terminal loss | 23 CCA (for declining balance method, the result of column 15 plus column 18 minus column 19, multiplied by column 20, or a lower amount, plus column 12) | 24 UCC at the end of the year (column 10 minus column 23) |
|--------------|---|---|---|---------------------------|------------------|------------------------|---------------------|--|--|
| | | See note 15 | See note 16 | | See note 17 | See note 18 | See note 19 | See note 20 | |
| | | | 224 | | 212 | 213 | 215 | 217 | 220 |
| 1 | 8-a | | | 3,277 | 20 | | | 655 | 2,622 |
| 2 | 8-b | | | 5,197 | 20 | | | 1,039 | 4,158 |
| 3 | 8-c | | | 921 | 20 | | | 184 | 737 |
| 4 | 50-a | | | 30 | 55 | | | 17 | 13 |
| | | | | 9,425 | | | | | |

| | | |
|---|----|-------|
| Maximum CCA available for other assets | | 1,895 |
| Optimized amount | | 1,895 |
| Claim a different amount? | No | |
| Maximum CCA available for Rental assets | | |
| Optimized amount | | |
| Claim a different amount? | No | |
| CCA claim for the year | | |
| Totals | | 1,895 |
| | | 7,530 |

Enter the total of column 21 on line 107 of Schedule 1.
 Enter the total of column 22 on line 404 of Schedule 1.
 Enter the total of column 23 on line 403 of Schedule 1.

- Note 3: If a class number has not been provided in Schedule II of the Income Tax Regulations for a particular class of property, use the subsection provided in Regulation 1101.
- Note 4: Include any property acquired in previous years that has now become available for use, net of any government assistance received or entitled to be received in the year from a government, municipality or other public authority, or a reduction of capital cost after the application of section 80. This property would have been previously excluded from column 3. List separately any acquisitions of property in the class that are not subject to the 50% rule. See Income Tax Folio S3-F4-C1, General Discussion of Capital Cost Allowance, for exceptions to the 50% rule.
- Note 5: A DIEP reported in column 4 is a property acquired after April 18, 2021, by a corporation that was a Canadian-controlled private corporation (CCPC) throughout the year, which became available for use in the tax year (before 2024) and was designated as such on or before the day that is 12 months after the filing-due date for the tax year to which the designation relates. It includes all capital property subject to the CCA rules, if certain conditions are met, other than property included in Classes 1 to 6, 14.1, 17, 47, 49, and 51. A property can only qualify as DIEP in the year in which it becomes available for use. See subsection 1104(3.1) of the Regulations for more information.
- Note 6: Enter in column 5, "Adjustments and transfers", amounts that increase or reduce the UCC (column 10). Items that increase the UCC include amounts transferred under section 85, or transferred on amalgamation or winding-up of a subsidiary. Items that reduce the UCC (show amounts that reduce the UCC in brackets) include assistance received or receivable during the year for a property, subsequent to its disposition, if such assistance would have decreased the capital cost of the property by virtue of paragraph 13(7.1)(f). See the T2 Corporation Income Tax Guide for other examples of adjustments and transfers to include in column 5.
Also include property acquired in a non-arm's length transaction (other than by virtue of a right referred to in paragraph 251(5)(b) of the Act) if the property was a depreciable property acquired by the transferor at least 364 days before the end of your tax year and continuously owned by the transferor until it was acquired by you.
- Note 7: Include all amounts of assistance you received (or were entitled to receive) after the disposition of a depreciable property that would have decreased the capital cost of the property by virtue of paragraph 13(7.1)(f) if received before the disposition.
- Note 8: Include all amounts you have repaid during the year for any legally required repayment, made after the disposition of a corresponding property, of:
- assistance that would have otherwise increased the capital cost of the property under paragraph 13(7.1)(d) and
- an inducement, assistance, or any other amount contemplated in paragraph 12(1)(x) received, that otherwise would have increased the capital cost of the property under paragraph 13(7.4)(b)
Include the UCC of each property of a prescribed class acquired in the course of a corporate reorganization described under paragraph 55(3)(b) of the Act (also known as "butterfly reorganization") or include property acquired in a non-arm's length transaction (other than by virtue of a right referred to in paragraph 251(5)(b) of the Act) if the property was a depreciable property acquired by the transferor less than 364 days before the end of your tax year and continuously owned by the transferor until it was acquired by you.
- Note 9: For each property disposed of during the year, deduct from the proceeds of disposition any outlays and expenses to the extent that they were made or incurred for the purpose of making the disposition(s). The amount reported in respect of the property cannot exceed the property's capital cost, unless that property is a timber resource property as defined in subsection 13(21).
If the cost of a zero-emission passenger vehicle (or a passenger vehicle that was, at any time, a DIEP) exceeds the prescribed amount, the proceeds of disposition will be adjusted based on a factor equal to the prescribed amount as a proportion of the actual cost of the vehicle.
- Note 10: If the amount in column 5 (as shown in brackets) reduces the undepreciated capital cost, you must subtract it for the purposes of the calculation. Otherwise, add the amount in column 5 for the purposes of the calculation.
- Note 11: The only amounts incurred before April 19, 2021, to be included in this column are certain inventory purchases from arm's length persons or partnerships where the conditions in paragraphs 1100(0.3)(a) to (c) are met.
- Note 12: Immediate expensing applies to DIEP included in column 11. The total immediate expensing for the tax year (total of column 12) should not exceed the lesser of:
1. Immediate expensing limit: it is equal to one of the following 5 amounts, whichever is applicable:
- \$1.5 million, if you are not associated with any other EPOP in the tax year
- amount from line 125, if you are associated in the tax year with one or more EPOPs
- nil, if the total of the percentages assigned in Part 1 is more than 100% or you are associated in the tax year with one or more EPOPs and have not filed an agreement in prescribed form as required under subsection 1104(3.3) of the Regulations
- the amount determined under subsection 1104(3.5) of the Regulations for any second or subsequent tax years ending in a calendar year, if you have two or more tax years ending in the calendar year in which you are associated with another EPOP that has a tax year ending in that calendar year
- any amount allocated by the minister under subsection 1104(3.4) of the Regulations
The immediate expensing limit has to be prorated if your tax year is less than 365 days. You cannot carry forward any unused amount of the immediate expensing limit.
2. UCC of the DIEP: total of column 11
You have to maintain the CCPC status throughout the relevant tax year in order to claim the immediate expensing.
- Note 13: An AIIP is a property (other than property included in Classes 54 to 56) that you acquired after November 20, 2018, and that became available for use before 2028.
Classes 54 and 55 include zero-emission vehicles that you acquired after March 18, 2019, and that became available for use before 2028.
Class 56 applies to eligible zero-emission automotive equipment and vehicles (other than motor vehicles) that are acquired after March 1, 2020, and that became available for use before 2028.
See the T2 Corporation Income Tax Guide for more information.
- Note 14: Include only elements from columns 6 and 7 that are not related to the DIEP.
- Note 15: The relevant factors for property of a class in Schedule II, that is AIIP or included in Classes 54 to 56, available for use before 2024 are:
- 2 1/3 for property in Classes 43.1, 54, and 56
- 1 1/2 for property in Class 55
- 1 for property in Classes 43.2 and 53
- 0 for property in Classes 12, 13, 14, and 15, as well as properties that are Canadian vessels included in paragraph 1100(1)(v) of the Regulations (see note 20 for additional information) and
- 0.5 for all other property that is an AIIP

- Note 16: The UCC adjustment for property acquired during the year (formerly known as the half-year rule or 50% rule) does not apply to certain property (including AIPP, property included in Classes 54 to 56, and property to which the immediate expensing was applied). Include only elements from columns 6 and 7 that are not related to the DIEP.
For special rules and exceptions, see Income Tax Folio S3-F4-C1, General Discussion of Capital Cost Allowance.
- Note 17: Enter a rate only if you are using the declining balance method. For any other method (for example, the straight-line method, where calculations are always based on the cost of acquisitions), enter N/A. Then enter the amount you are claiming in column 23.
- Note 18: If the amount in column 10 is negative, you have a recapture of CCA. If applicable, enter the negative amount from column 10 in column 21 as a positive. The recapture rules do not apply to passenger vehicles in Class 10.1. However, they do apply to a passenger vehicle that was, at any time, a DIEP.
- Note 19: If no property is left in the class at the end of the tax year and there is still a positive amount in the column 10, you have a terminal loss. If applicable, enter the positive amount from column 10 in column 22. The terminal loss rules do not apply to:
- passenger vehicles in Class 10.1
 - property in Class 14.1, unless you have ceased carrying on the business to which it relates or
 - limited-period franchises, concessions, or licences in Class 14 if, at the time of acquisition, the property was a former property of the transferor or any similar property attributable to the same fixed place of business, and you had jointly elected with the transferor to have the replacement property rules apply, unless certain conditions are met
- Note 20: If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the T2 Corporation Income Tax Guide for more information.
For property in class 10.1 disposed of during the year, deduct a maximum of 50% of the regular CCA deduction if you owned the property at the beginning of the tax year.
For AIPP listed below, the maximum first year allowance you can claim is determined as follows:
- Class 13: the lesser of 150% of the amount calculated in Schedule III of the Regulations and the UCC at the end of the tax year (before any CCA deduction)
 - Class 14: the lesser of 150% of the allocation for the year of the capital cost of the property apportioned over the remaining life of the property (at the time the cost was incurred) and the UCC at the end of the tax year (before any CCA deduction)
 - Class 15: the lesser of 150% of an amount computed on the basis of a rate per cord, board foot, or cubic metre cut in the tax year and the UCC at the end of the tax year (before any CCA deduction)
 - Canadian vessels described under paragraph 1100(1)(v) of the Regulations: the lesser of 50% of the capital cost of the property and the UCC at the end of the tax year (before any CCA deduction)
 - Class 41.2: use a 25% CCA rate. The additional allowance under paragraphs 1100(1)(y.2) (for single mine properties) and 1100(1)(ya.2) (for multiple mine properties) of the Regulations is not eligible for the accelerated investment incentive. The additional allowance in respect of natural gas liquefaction under paragraph 1100(1)(yb) of the Regulations is eligible for the accelerated investment incentive
- The AIPP also apply to property (other than a timber resource property) that is a timber limit or a right to cut timber from a limit as well as to industrial mineral mine or a right to remove minerals from an industrial mineral mine. See the Income Tax Regulations for more detail.

**Balance Sheet Information**

- Use this schedule to report the corporation's balance sheet information.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and T4012, T2 Corporation – Income Tax Guide.

8758999 Canada Society**Balance Sheet****As of December 31, 2021**

| Assets | GIFI item | Current fiscal year | Previous fiscal year |
|---|------------------|----------------------------|-----------------------------|
| Current assets | | | |
| Cash and deposits | 1000 | 696 | 838 |
| Taxes recoverable/refundable | 1483 | 184 | 1,556 |
| Total current assets | 1599 | 880 | 2,394 |
| Fixed assets | | | |
| Machinery, equipment, furniture, and fixtures | 1740 | 25,097 | 25,097 |
| Accumulated amortization of machinery, equipment, furniture, and fixtures | 1741 | (17,171) | (15,186) |
| Computer equipment/software | 1774 | 2,235 | 2,235 |
| Accumulated amortization of computer equipment/software | 1775 | (2,218) | (2,205) |
| | | 7,943 | 9,941 |
| Other assets | | | |
| | | | |
| Total assets | 2599 | 8,823 | 12,335 |
| Liabilities | | | |
| Current Liabilities | | | |
| Amounts payable and accrued liabilities | 2620 | 1,601 | 7,925 |
| Total current liabilities | 3139 | 1,601 | 7,925 |
| Long-term Liabilities | | | |
| | | | |
| Total liabilities | 3499 | 1,601 | 7,925 |
| Shareholder equity | | | |
| Contributed capital | | | |
| Common shares | 3500 | | |
| Retained earnings (deficit) | 3600 | 7,222 | 4,410 |
| Total shareholder equity | 3620 | 7,222 | 4,410 |
| Total liabilities and shareholder equity | 3640 | 8,823 | 12,335 |
| Retained earnings (deficit) | | | |
| Opening balance | 3660 | 4,410 | 14,669 |
| Net income (loss) | 3680 | 2,812 | (10,259) |
| Closing balance | 3849 | 7,222 | 4,410 |

Statement compiled based on unaudited financial information.



Income Statement Information

Schedule 125
Code 1004
Protected B
when completed

- Use this schedule to report your corporation's income statement information.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and T4012, T2 Corporation – Income Tax Guide.

8758999 Canada Society**Income statement****For the year ended December 31, 2021**

| 0001 Operating name | 0002 Description of the operation | 0003 ** Sequence number |
|---|--|--|
| Artists' Collective Theatre | | |
| | GIFI item | Current fiscal year Previous fiscal year |
| Income | | |
| Sales | | |
| Sales of goods and services | 8000 | 7,450 1,715 |
| Total sales of goods and services | 8089 | 7,450 1,715 |
| Other income | | |
| Total income | 8299 | 7,450 1,715 |
| Cost of goods sold | | |
| Opening inventory | 8300 | |
| Closing inventory | 8500 | |
| | 8518 | |
| Gross profit (item 8089 minus item 8518) | 8519 | 7,450 1,715 |
| Expenses | | |
| Amortization of tangible assets | 8670 | 1,999 2,514 |
| Insurance | 8690 | |
| Bonuses | 9063 | 1,116 6,455 |
| Interest and bank charges | 8710 | 75 125 |
| Professional fees | 8860 | 1,448 700 |
| Total operating expenses | 9367 | 4,638 11,974 |
| Total cost of good sold and expenses | 9368 | 4,638 11,974 |
| Net non-farming income (item 8299 minus item 9368) | 9369 | 2,812 (10,259) |
| Other comprehensive income | | |
| Total other comprehensive income | | |
| Net income (loss) before taxes and extraordinary items | 9970 | 2,812 (10,259) |
| Extraordinary items | | |
| Current income taxes | 9990 | |
| Deferred income taxes | 9995 | |
| Net income (loss) before comprehensive income | | 2,812 (10,259) |
| Total other comprehensive income | 9998 | |
| Net income (loss) | 9999 | 2,812 (10,259) |

Statement compiled based on unaudited financial information.



General Index of Financial Information (GIFI) – Additional Information

- Corporations need to complete all parts of this schedule that apply and include it with their T2 return along with their other GIFI schedules.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI), and Guide T4012, T2 Corporation – Income Tax Guide.

Part 1 – Information on the person primarily involved with the financial information

| | | | |
|--|------------|---|--|
| Can you identify the person* specified in the heading of Part 1? | 111 | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| If you answered no , go to Part 2. | | | |
| Does that person have a professional designation in accounting? | 095 | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| Is that person connected** with the corporation? | 097 | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |

* A person primarily involved with the financial information is a person who has more than a 50% involvement in preparing the financial information that the T2 return is based on. For example, if three persons prepared the financial information by doing respectively 30%, 30%, and 40% of the work, answer **no** at line 111. If they did respectively 10%, 20%, and 70% of the work, answer **yes** at line 111 and complete Part 1 by referring only to the third person.

** 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

Choose one or more of the following options that represent your involvement and that of the person referred to in Part 1:

| | | | |
|--|------------|-------------------------------------|--|
| Completed an auditor's report | 300 | <input type="checkbox"/> | |
| Completed a review engagement report | 301 | <input type="checkbox"/> | |
| Conducted a compilation engagement | 302 | <input checked="" type="checkbox"/> | |
| Provided accounting services | 303 | <input type="checkbox"/> | |
| Provided bookkeeping services | 304 | <input type="checkbox"/> | |
| Other (please specify) | 305 | | |

Part 3 – Reservations

If you selected option **300** or **301** in Part 2 above, answer the following question:

| | | | |
|---|------------|------------------------------|-----------------------------|
| Has the person referred to in Part 1 expressed a reservation? | 099 | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
|---|------------|------------------------------|-----------------------------|

Part 4 – Other information

| | | | |
|--|------------|------------------------------|--|
| Were notes to the financial statements prepared? | 101 | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| Did the corporation have any subsequent events? | 104 | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Did the corporation re-evaluate its assets during the tax year? | 105 | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Did the corporation have any contingent liabilities during the tax year? | 106 | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Did the corporation have any commitments during the tax year? | 107 | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Does the corporation have investments in joint venture(s) or partnership(s)? | 108 | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |

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?

200

Yes

No

If **yes**, enter the amount recognized:

In net income
Increase (decrease)

In OCI
Increase (decrease)

Property, plant, and equipment **210** _____

211 _____

Intangible assets **215** _____

216 _____

Investment property **220** _____

Biological assets **225** _____

Financial instruments **230** _____

231 _____

Other **235** _____

236 _____

Financial instruments

Did the corporation derecognize any financial instrument(s) during the tax year (other than trade receivables)?.....

250

Yes

No

Did the corporation apply hedge accounting during the tax year?

255

Yes

No

Did the corporation discontinue hedge accounting during the tax year?.....

260

Yes

No

Adjustments to opening equity

Was an amount included in the opening balance of retained earnings or equity, in order to correct an error, to recognize a change in accounting policy, or to adopt a new accounting standard in the current tax year?

265

Yes

No

If **yes**, you have to maintain a separate reconciliation.

Part 5 – Information on the person who prepared the T2 return

If the person who prepared the T2 return has a professional designation in accounting but is not the person identified in Part 1, choose all of the following options that apply:

Prepared the T2 return and the financial information contained therein **310**

The client provided the financial statements **311**

The client provided a trial balance **312**

The client provided a general ledger **313**

Other (please specify) **314** _____



GST/HST NETFILE - confirmation

Your return has been successfully filed.

Your confirmation number is: 430830.

Thank you for using GST/HST NETFILE.

Business number: **830478574 RT0001**

Business name: **8758999 Canada Society**

Reporting period: **2020-07-01 to 2021-06-30**

Filing date: **2023-05-25**

| | |
|--|-----------|
| Line 101 - Sales and other revenue | \$0.00 |
| Line 135 - Total GST/HST new housing rebates (included in line 108) | \$0.00 |
| Line 136 - Deduction for pension rebate amount (included in line 108) | \$0.00 |
| Line 105 - Total GST/HST and adjustments for period | \$0.00 |
| Line 108 - Total ITCs and adjustments | \$183.68 |
| Line 109 - Net tax | -\$183.68 |
| Line 110 - Instalments and other annual filer payments | \$0.00 |
| Line 111 - Rebates (note: rebate forms must be mailed separately) | \$0.00 |
| Line 205 - GST/HST due on purchases of real property or purchases of emission allowances | \$0.00 |
| Line 405 - Other GST/HST to be self-assessed | \$0.00 |
| Line 114 - Refund claimed | \$183.68 |
| Line 115 - Amount owing | \$0.00 |

Romeo & Juliet.

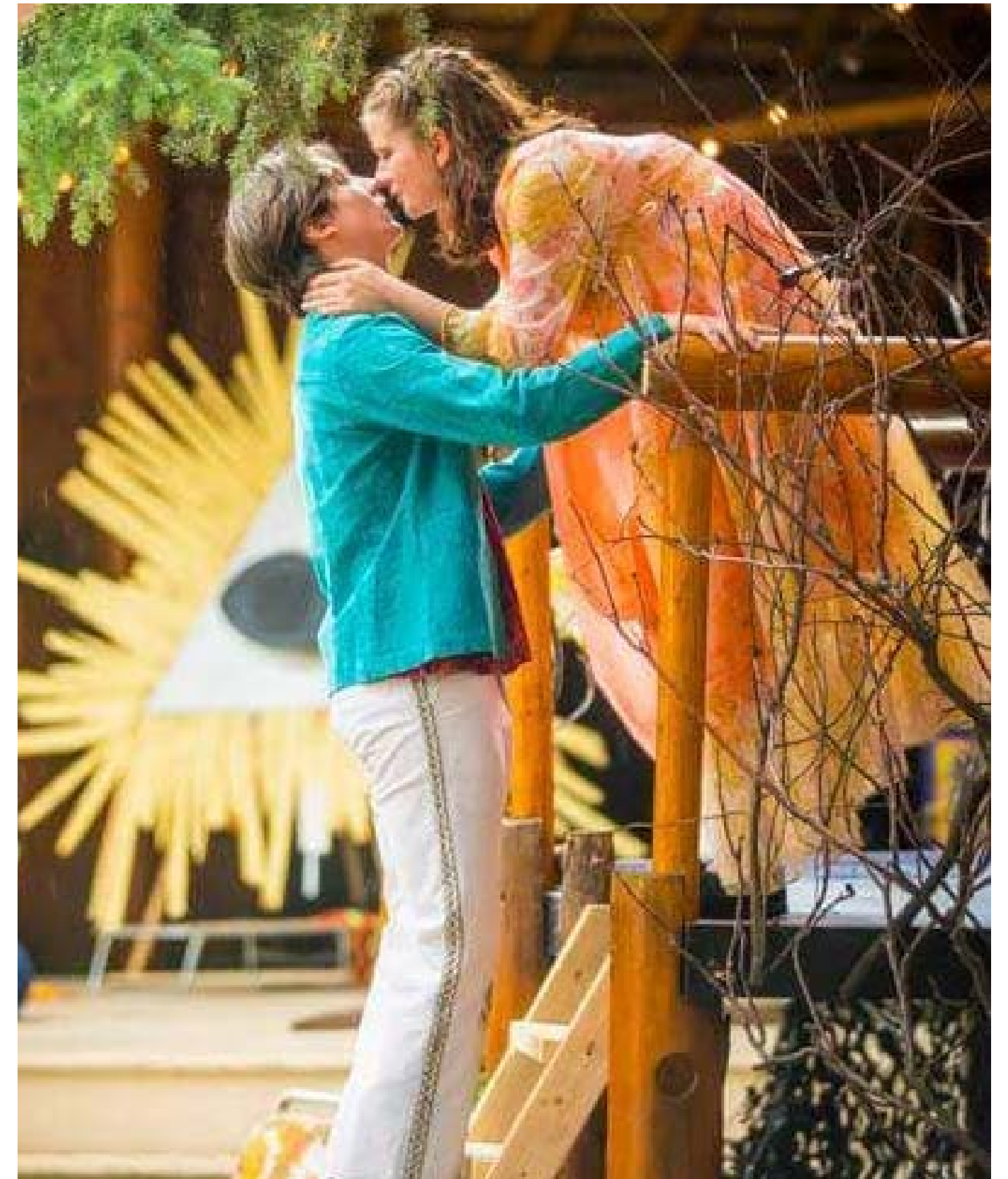
2018

Canmore Summer
Theatre Festival
Canmore, AB

Dir. Amanda Cutting

The age-old tale of young lovers caught in the middle of a years-long family vendetta. Fate intervenes to lead them on a path that results in their tragic end. Cutting's production set the characters in the late 60's, at time of flashy clothes and rockin' music, but also a time of global unrest & conflict, civil rights protests, and the assassinations of great leaders. Through all of this however, Cutting's adaptation shows us that the trials and emotions of youth transcend time and place.

[TRAILER ON YOUTUBE](#)



Set. Jeremy White
Costumes. Jan Francis & Sarah Lowry
Left to Right. Liam Brett,
Cirdan Montieth



in review.



Liam Brett WINNER
Best Actor in a Theatre Performance
Joey Awards 2018

Cirdan Montieth WINNER
Best Actress in a Theatre Performance
Joey Awards 2018

GENESIS: The Mary Shelley Play.

2017

Motel Theatre, Arts Commons
Calgary, AB

Dir. Amanda Cutting

2019

C Cubed, C Venues
Edinburgh Fringe
Scotland

Dir. Amanda Cutting

Lake Geneva, early summer, 1816. GENESIS takes place in the living room of Diodati, Byron's villa, and the bedroom of Mary and Shelley's villa, now named the Maison Chapuis, which was located up the hillside from Diodati. It stunningly portrays the nights of intrigue and titillation inspiring Mary Shelley to produce one of the most celebrated works of horror literature.

GENESIS has a dark intensity that not only builds to a hair-raising finale, but pays off intellectually as we see the idea for Frankenstein get patched together in Mary's mind. Perhaps the play's strongest virtue is in showing that social stigmas can maintain a chokehold over human desires, even among the wanton leisure class.

[TRAILER ON YOUTUBE](#)



Lighting & Set. Ryan Siverson
Costumes. Jan Francis
Left to Right. Kaleigh Richards,
Owen Bishop, Danielle Katelyn
Larose, Benjamin Blyth



in review.



“Winner of the Derek Awards Best Overseas Production & Best Individual Performance”

The Derek Awards

“a proper piece of solid, traditional theatre that stands out”

EdinburghGuide.com

“Precise acting and a vividly painted setting”

Three Weeks

“The perfect dose of mystery and intrigue”

The Wee Review

“The cast give an energetic and committed performance”

The Younger Theatre

Aug. 2019

“What makes Baldrige’s play so compelling are the truths, philosophies and secrets that are revealed during the nights of drug and alcohol induced debauchery.

“What makes the production so gripping and often spellbinding is the authenticity of the performances. The actors touch one another physically and, more importantly, emotionally.

“The feud between Kaleigh Richards’ (Claire) and Ben Jacobs’ (Polidori) for the affections of Owen Bishop’s Byron are palpable and her attempts to seduce Benjamin Blyth’s Percy while Mary slumbers is chilling. There is such desperation in Richards’ performance. Bishop is as nasty as he is lusty and Blyth unleashes all of poor Percy’s physical and emotional demons. Danielle Larose’s Mary constantly works on two levels. There is the Mary she lets the others see and then the Mary that is so tormented by what she sees.

“It’s all so wonderfully theatrical. Ryan Siverson has turned the Arts Commons Motel Theatre into a den of iniquity.

“It all adds up to a mesmerizing experience, and one I didn’t want to end.”

Louis B Hobson, Calgary Herald

Sept. 2017

The Shape of a Girl.

2013/14

School Tour
Alberta, Canada

Dir. Amanda Cutting

The Shape of a Girl, by Canadian playwright Joan Macleod, is a powerful three girl show that deals with the grim subject of female bullying and the code of silence enforced upon the witnesses by their peers. Inspired by the Reena Vick murder in Victoria 1997 this show follows the life of a sixteen year old Braidie recounting events in her own life which begin to mirror the 1997 incident. The Shape of a Girl explores the thin line between the extremities of the Reena Vick murder and the every day occurrences that happen in our schools and playgrounds.

Originally a one person show, we received permission from the playwright, Joan Macleod, to adapt it for performance by three actors, each playing different characters, as well as Braidie at different ages.

This production was originally performed at the Epcor Center Motel Theatre in September of 2013, and was well received by audiences. It was then tailored fit school timelines and toured throughout Alberta in 2014.



[TRAILER ON YOUTUBE](#)

Lighting & Set. Lisa Floyd
Left to Right. Edin Nielsen, Ari
Deiber



in review.

“Winner of the Joey Award Best Ensemble”

The Joey Awards 2015

“the ‘three girl approach’ was a stroke of genius ... staging was so powerful ... I am so glad I came!”

Louis B. Hobson

“the show today was fabulous! ... it has given our kids something to think about.”

Bowness High School

“Amazing production. The students loved it and were so engaged. Extraordinary work.”

Crescent Heights High School

[Stephen Hunt - Write-up in Calgary Herald 2013](#)



Diary of Anne Frank.

2016

West Village Theatre
Calgary, AB

Dir. Amanda Cutting

Cutting's award winning production of The Diary of Anne Frank breathes new life into the diary entries of this extraordinary girl, inviting the audience to share in this compelling and surprisingly relatable journey. Within the annex in which she hid, Anne Frank comes of age: she plays, cries, laughs, and falls in love for the first time. When you witness the account, you will see that Anne's faith is more relevant today as when it was first published..."in spite of everything...people are truly good at heart".



Set. Stewart Witt
Lighting. Michelle MacAulay
Costumes. Rhonda Mottle
Pictured. Natalie Marshall



in review.



WINNER
Best Ensemble in a Live Theatre
Performance
Joey Awards 2017

“What makes ACT’s production particularly effective is the casting of young teens for the roles of Anne, Margot, and Peter. Director Amanda Liz Cutting notes that the choice to cast teens was made to bring authenticity to the show, remarking that older performers may not achieve the same level of innocence possible with young actors. The casting is smart given that this dramatization is not only about children thrown into the adult world, but their parents trying to stay strong in front of them. To see parents falter in front of their children, who look to them for answers, is made more impactful by the presence of actual youth.

“On casting, Marshall is simply marvelous as Anne. The actress brings a soft maturity to the role that reminds us that Anne is just a teenager struggling to understand herself and other people while living in a time of great crisis. In Marshall’s performance, we see Anne go back-and-forth between an adolescent beyond her years to a child who doesn’t fully grasp the total gravity of the situation. Anne’s failure to read the situation is seen best in her strained relationship with Edith.”

Joyful Magpies, March 2016



Alices Wonderland

Canmore Summer Theatre Festival
2017

West Village Theatre in Partnership with Trinity
Christian School
2017

[SHOW FOOTAGE ON YOUTUBE](#)

A whimsical retelling of Lewis Carroll's stories of Alice in Wonderland. The production is a medley of musical theatre, movement, dance, mask, & puppetry consisting of upwards of 50 characters, multiple parts often being played by one performer. ACT also partnered with Trinity Christian School and their students.



Haunted House Hamlet

Canmore Collegiate High School
2017

A/MAZE Escape Rooms
2017

[REVIEW](#)

It is present day, and your typical Canadian punk, Jimmy "Spider" McKuen, stumbles upon an old (haunted) mansion. There he meets none other than the Prince of Denmark himself, Hamlet. The Haunted House Hamlet is designed so that audience members can structure their own experience of viewing it. Nothing repeats and there are three simultaneous areas of action, so people must choose what to see.



Fat Pig

Motel Theatre, Arts Commons
2014

[REVIEW](#)

"Neil LaBute's Fat Pig tells the story of Tom, a young professional who falls for a self-confident and overweight librarian named Helen. When Tom's friend Carter catches wind of the new relationship, he shows a picture of Helen to everyone in the office--forcing Tom to make a decision about how he will handle the social pressures of dating a "fat pig."



The Vibrator Play

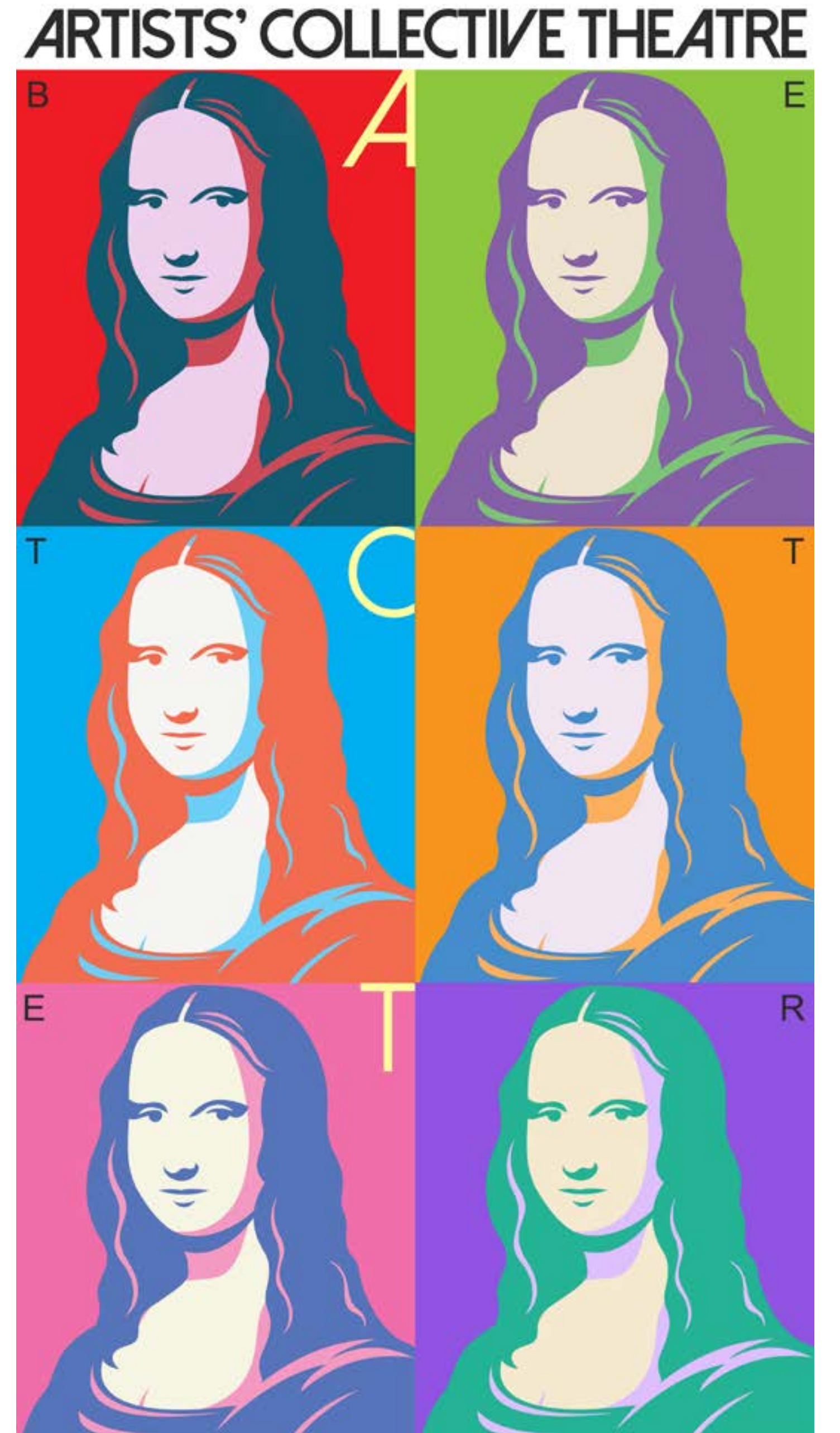
West Village Theatre
2015

[REVIEW](#)

"In the Next Room (or The Vibrator Play) by Sarah Ruhl is a historical romantic comedy set in a town in New York when electricity first became available to the home. But for Doctor Givings, electricity is more than illuminating, it has revolutionized his treatment of hysteria which he performs in his home operating theatre. Now he is able to induce healing paroxysms in his patients in minutes!"

references.

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06. Shape of a Girl - Louis B Hobson quote, ([PDF](#)) - retrieved October 2023
06. Shape of a Girl - Bowness High School, Crescent Heights High School, quotes ([PDF](#)) - retrieved October 2023
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Amanda Cutting, Artistic Director

Amanda (Liz) Cutting is an actor, director, and coach. She is a graduate of the Mount Royal University Theatre Arts Program, Trinity College, and has attended the Royal Academy of Dramatic Arts in London, UK. Select Theatre credits as a director include: *The Thin Man* (Asst. Director, Vertigo Theatre) *Romeo & Juliet* (Pendley Shakespeare Festival), *Romeo & Juliet*, *A Midsummer Night's Dream* (CSTF), *Diary of Anne Frank* (2018 Canmore Tour, ACT 2016 season, Morpheus Theatre), *GENESIS: The Mary Shelley Play*, *Alice's Wonderland*, *The Goat (or) Who is Sylvia*, *Almost Maine*, *Spring Awakening*, *Boiler Room Suite* (ACT), *Alice's Adventures in Wonderland*, *Ella (or) La Cenerentola*, *Love Potion No. 9 - Asst. Director* (Cowtown Opera), *Peter Pan - Asst. Director* (Storybook Theatre).

Karen Bannister, General Manager

Karen Bannister is an art educator, researcher, and administrator. She studied Dramatic Arts at Queen's University (BAH) and completed a Masters Degree in Studies in Comparative Literature & Art at Brock University. She is a graduate of the Income Managers Program (Cultural Careers Council of Ontario), has held positions in fundraising, marketing, and operations in both the cultural sector (Shaw Festival Theatre, Canadian Stage Company) and the tourism industry (Tourism Vancouver Island). Karen is presently an Advisor for Creative Coast, a regional think-lab working to establish a

Ben Francis, Artistic Associate

Ben Francis is a graduate of the master class program at the Company of Rogues Actors Studio and studied at the Royal Academy of Dramatic Art in London. Select theatre credits include: *All in Good Time* (Workshop Theatre), *The Rimers of Eldritch*, *The Bar off Melrose* (Company of Rogues), *Almost Maine*, *The Goat (or) Who is Sylvia?*, *The Vibrator Play*, *Not Sondheim*, *Diary of Anne Frank*, *Alice's Wonderland*, *GENESIS: The Mary Shelley Play*, *Haunted House Hamlet* (Artists Collective Theatre), *Measure for Measure* (RADA), *Romeo & Juliet*, *Taming of the Shrew* (Pendley Shakespeare Festival), *Romeo & Juliet*, *A Midsummer Night's Dream* (Canmore Summer Theatre Festival, PTP & ACT), *Noises Off* (Mayfield Dinner Theatre).

Allana Chatterton, Production Manager

Allana Chatterton has been working as a Production Manager and Stage Manager since 2011. She has worked with theatre companies and festivals in Calgary, Ottawa, and Nanaimo. Select credits include: *Prismatic Arts Festival* - a multi-day, multi-venue, multi-disciplinary festival featuring the work of Indigenous artists and artists of colour, *Crimson Coast Dance Society - Infringing Dance Festival* and regular season presentations, *Vancouver Island Symphony* - youth music education show, *Vancouver Island University - Scenes from the Nanaimo Indian Hospital*, *Odyssey Theatre - Canada 150* community outreach project, *Front Row Centre Players*, *Scorpio Theatre*,

Creative Economic Development program on Vancouver Island, and through this work collaborates on projects that reimagine economic and social equity in and through the arts sector.

Cappuccino Musical Theatre.

Caitlin Ferguson, Administrator

Caitlin is a graduate of Mount Royal College's Technical Theatre program, and has completed a Practicum at the Banff Centre for Arts and Creativity in Scenic Carpentry. A well-rounded performing arts professional, Caitlin is equally at home behind the curtain, front-of-house, and in administration. She has worked as an Assistant Production Manager, and Production Manager for organizations like Vertigo Theatre Society and was an administrative assistant at Banff Centre for the Arts. Since relocating to Vancouver Island with her family, Caitlin has been the Administrator with Vancouver Island Symphony.