



# Schedule 200 Summary

for 2010 taxation year

Corporation	EMAX COMPUTER SYSTEMS INC.
Business number	101624039RC0001
Taxation year end	31-08-2010

	2010	2009	2008		2010	2009	2008
Net income from financial stmts	5,136	-54,707		<b>Part I tax</b>			
Total additions	650	51,119		Base amount	550		
Total deductions	720	1,219		Corporate surtax	600		
<b>Taxable income</b>				Recapture of invest. tax credit	602		
Net income from fin. stmts.	300	5,066	-4,807	Refundable tax on CCPC's	604		
Charitable donations	311			<b>Subtotal</b>			
Gifts to Can or a province	312			Less: Small business deduction			
Cultural gifts	313			Federal tax abatement	608		
Ecological gifts	314			M&P profits deduction	616		
Gifts of medicine	315			Invest corp deduction	620		
Taxable dividends deductible	320			Add. deduc.- credit unions	628		
Part VI.1 tax deduction	325			Fed foreign non-bus credit	632		
Prior year non-cap. losses	331	5,066		Fed foreign business credit	636		
Prior year net cap. losses	332			General tax reduct. CCPC	638		
Prior year restricted farm loss	333			General tax reduct.	639		
Prior year farm losses	334			Fed logging tax credit	640		
Corp's limited partner. losses	335			Fed political tax credit	644		
Taxable cap. gains cr. union	340			Fed qual envir trust credit	648		
Prosp., grubstaker's shares	350			Investment tax credit	652		
<b>Total Deductions</b>	5,066			<b>Subtotal</b>			
<b>Subtotal</b>				<b>Part I tax payable</b>			
Section 110.5 additions	355			<b>Summary of tax and credits</b>			
Taxable income	360			Part I Tax payable	700		
Income exempt (149 (1) (t))	370			Part II Surtax payable	708		
<b>Taxable income modified</b>				Part III.1 tax payable	710		
<b>Small business deduction</b>				Part IV Tax payable	712		
Income from active business	400	5,066		Part IV.1 Tax payable	716		
Tax income modified	405			Part VI Tax payable	720		
Business limit	500,000	466,576		Part VI.1 Tax payable	724		
Reduction to business limit				Part XIII.1 Tax payable	727		
Reduced business limit	425	500,000	466,576	Part XIV Tax payable	728		
<b>Small business deduction</b>	430			<b>Total federal tax</b>			
<b>Refundable portion of Part I tax</b>				Add: Net prov., terr. tax pay.	760		
Aggregate invest income	440			Prov. tax on large corps	765		
Foreign investment income	445			<b>Total tax payable</b>	770		
Amount A - B				Less: Invest tax credit refund	780		
Subtotal of deductions				Dividend refund	784		
Part I tax payable				Fed cap gains refund	788		
Less: corporate surtax				Fed qual env trust credit	792		
Net amount				Can. film/video prod.	796		
<b>Refundable Part I tax</b>	450			Film or video tax credit	797		
<b>Refundable dividend tax on hand</b>				Tax withheld at source	800		
RDTOH - beginning of year	460			Prov. & terr. cap gains refund	808		
Dividend refund prev yr	465			Prov. & terr. refund tax credit	812		
Refundable Part I tax				Tax instalments paid	840		
Total Part IV tax pay.				<b>Total credits</b>	890		
Net RDTOH from pred. corp	480			<b>Balance</b>			
<b>RDTOH - end of year</b>	485			Overpayment			
<b>Dividend refund</b>				Balance unpaid			
Taxable dividends paid	17,200	27,600		<b>Payment enclosed</b>	898		
Ref. div. tax on hand -year end							
<b>Dividend refund</b>							

## BALANCE SHEET INFORMATION

SCHEDULE 100

## IDENTIFICATION OF THE CORPORATION

Name EMAX COMPUTER SYSTEMS INC.Business Number 101624039RC0001Taxation Year End: 2010-08-31

GIFI #	Description	Amount
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<b>3640 Total liabilities and shareholder equity</b>	<b>=</b>	<b>32,236</b>
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## ASSETS

1000 Cash and deposits	+	
1002 Deposits in Can banks/instit - Can currency	+	31,259
1599 Total current assets	+	31,259
1774 Computer equipment / software	+	32,160
1775 Accum amort of computer equip / software	+	(31,183)
2008 Total tangible capital assets	+	32,160
2009 Total accum amort of tangible capital assets	+	(31,183)
2599 Total assets	=	32,236

## LIABILITIES

2600 Bank overdraft	+	
2780 Due to shareholder(s) / director(s)	+	4,105
3139 Total current liabilities	+	4,105
3499 Total liabilities	=	4,105

## SHAREHOLDER EQUITY

3500 Common shares	+	30
3600 Retained earnings / deficit	+	28,101
3620 Total shareholder equity	=	28,131

## RETAINED EARNINGS/DEFICIT

3660 Retained earnings / deficit - start	+	40,165
3680 Net income / loss	+	5,136
3700 Dividends declared	+	(17,200)
3849 Retained earnings / deficit - end	=	28,101

## INCOME STATEMENT INFORMATION

SCHEDULE 125

## IDENTIFICATION OF THE CORPORATION

Name EMAX COMPUTER SYSTEMS INC.Business Number 101624039RC0001Taxation Year End: 2010-08-31

GIFI #	Description	Amount
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**0001** Operating Name**0002** Description of the operation**0003** Sequence  
number

## SUMMARY

8519 Gross profit / loss		9,447
9369 Net non-farming income	+	5,136
9899 Net farm income	+	
<b>9970 Net income/loss before taxes and extraordinary items</b>	=	<b>5,136</b>

## EXTRAORDINARY ITEMS AND INCOMES TAXES

9975 Extraordinary item(s)	-	
9976 Legal settlements	-	
9980 Unrealized gains / losses	+	
9985 Unusual items	-	
9990 Current income taxes	-	
9995 Deferred income tax provision	-	
9998 Total - Other comprehensive income	+	
<b>9999 Net income / loss after taxes and extraordinary items</b>	=	<b>5,136</b>

## INCOME

8000 Trade sales of goods and services	+	9,447
8089 Total sales of goods and services	+	9,447
8299 Total revenue	=	9,447

## EXPENSES

8300 Opening inventory	+	
8670 Amortization of tangible assets	+	650
8710 Interest and bank charges	+	98
8811 Office stationery and supplies	+	2,563
9130 Supplies	+	1,000
9367 Total operating expenses	+	4,311
<b>9368 Total expenses</b>	=	<b>4,311</b>

## FARMING INCOME

9370 Grains and oilseeds	+	
9659 Total farm revenue	=	0

## FARMING EXPENSES

9660 Crop expenses	+	
9898 Total farm expenses	=	0

**NOTES CHECKLIST  
(2004 and later tax years)****SCHEDULE 141**

Corporation's name <b>EMAX COMPUTER SYSTEMS INC.</b>	Business Number <b>101624039RC0001</b>	Tax year-end Year Month Day <b>2010-08-31</b>
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- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant") who prepared or reported on the financial statements.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI) for Corporations* and Guide T4012, *T2 Corporation - Income Tax Guide*.
- Complete this schedule, and include it with your T2 return along with the other GIFI schedules.

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

**Part 1 - Information on the accountant preparing or reporting on the financial statements**

Does the accountant have a professional designation? ..... **095** 1 Yes ☒ 2 No ☐

Is the accountant connected\* with the corporation? ..... **097** 1 Yes ☐ 2 No ☒

\* 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.

**Note**

If the accountant does not have a professional designation **or** is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

**Part 2 - Type of involvement with the financial statements**

Choose the option that represents the highest level of involvement of the accountant:

Completed an auditor's report ..... **198** 1 ☐

Completed a review engagement report ..... 2 ☐

Conducted a compilation engagement ..... 3 ☒

**Part 3 - Reservations**

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation? ..... **099** 1 Yes ☐ 2 No ☐

**Part 4 - Other information**

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options:

Prepared the tax return (financial statements prepared by client) ..... **110** 1 ☐

Prepared the tax return and the financial information contained therein  
(financial statements have not been prepared) ..... 2 ☐

Were notes to the financial statements prepared? ..... **101** 1 Yes ☒ 2 No ☐

If **yes**, complete lines 102 to 107 below:

Are any values presented at other than cost? ..... **102** 1 Yes ☐ 2 No ☒

Has there been a change in accounting policies since the last return? ..... **103** 1 Yes ☐ 2 No ☒

Are subsequent events mentioned in the notes? ..... **104** 1 Yes ☐ 2 No ☒

Is re-evaluation of asset information mentioned in the notes? ..... **105** 1 Yes ☐ 2 No ☒

Is contingent liability information mentioned in the notes? ..... **106** 1 Yes ☐ 2 No ☒

Is information regarding commitments mentioned in the notes? ..... **107** 1 Yes ☐ 2 No ☒

Does the corporation have investments in joint venture(s) or partnership(s)? ..... **108** 1 Yes ☐ 2 No ☒

If **yes**, complete line 109 below:

Are you filing financial statements of the joint venture(s) or partnership(s)? ..... **109** 1 Yes ☐ 2 No ☐

**Capital dividend account balance for the year ended**2010-08-31

Year Month Day

**Capital gains in excess of capital losses**Non-taxable portion of capital gains  
(including business investment losses):

Realized in previous tax years ending after 1971 .....	_____
Realized in current tax year .....	_____

Non-deductible portion of capital losses:

Incurred in previous tax years ending after 1971 .....	_____ (25,000)
Incurred in current tax year .....	_____
	_____ (25,000)

Net amount .....	=====
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**Capital dividends received**

Received in previous tax years .....	_____
Received in current tax year .....	_____

Total .....	=====
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**Eligible capital property**

Additions:

Non-taxable portion of net proceeds from eligible capital expenditures

Previous years .....	_____
Current year .....	_____

Deductions:

Non-taxable portion of eligible capital expenditures acquired

Previous years .....	_____
Current year .....	_____

The applicable portion of the amount deducted as a bad debt  
(subs. 20(4.2)) and allowable capital loss (subs. 20(4.3))  
during the same period.

Previous years .....	_____
Current year .....	_____

Net amount .....	=====
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**Life insurance policies**

Proceeds from life insurance policies

Received in previous tax years .....	_____
Received in current tax year .....	_____

Less: Adjusted cost base of life insurance policies

Disposed of in previous tax years .....	_____
Disposed of in current tax year .....	_____

Life insurance capital dividend account transferred to C.D.A. on May 24, 1985 .....	_____
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Net amount .....	=====
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**Summary**

Capital dividend account balance before payment of dividends .....	_____
Dividends from C.D.A. paid during the previous tax years .....	_____
Capital dividend account balance before the election of paragraph 83(2) .....	_____
Dividends from C.D.A. paid in the current tax year (paragraph 83(2)) .....	_____
Ending capital dividend account balance .....	=====

Canada Revenue Agency  
Agence du revenu  
du Canada**T2 CORPORATION INCOME TAX RETURN**  
**(2010 and later tax years)****200**  
Code 1001

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.

Parts, sections, subsections, paragraphs, and subparagraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see [www.cra.gc.ca](http://www.cra.gc.ca) or Guide T4012, *T2 Corporation – Income Tax Guide*.

**055 Do not use this area****Identification****Business Number (BN)** ..... **001** 101624039RC0001**Corporation's name****002** EMAX COMPUTER SYSTEMS INC.**Address of head office**

Has this address changed since the last time you filed your T2 return? **010** 1 Yes ☒ 2 No ☐  
(If **yes**, complete lines 011 to 018.)

**011** 480 Tweedsmuir Avenue**012**

City

Province, territory, or state

**015** Ottawa**016** ON

Country (other than Canada)

Postal code/Zip code

**017****018** K1Z5N9**Mailing address** (if different from head office address)

Has this address changed since the last time you filed your T2 return? **020** 1 Yes ☐ 2 No ☒  
(If **yes**, complete lines 021 to 028.)

**021** c/o**022****023**

City

Province, territory, or state

**025****026**

Country (other than Canada)

Postal code/Zip code

**027****028****Location of books and records**

Has the location of books and records changed since the last time you filed your T2 return? **030** 1 Yes ☐ 2 No ☒  
(If **yes**, complete lines 031 to 038.)

**031****032**

City

Province, territory, or state

**035****036**

Country (other than Canada)

Postal code/Zip code

**037****038****040 Type of corporation at the end of the tax year**

- 1 ☒ Canadian-controlled private corporation (CCPC)      4 ☐ Corporation controlled by a public corporation  
2 ☐ Other private corporation      5 ☐ Other corporation (specify, below)  
3 ☐ Public corporation

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

YYYY MM DD

**To which tax year does this return apply?**Tax year start  
**060** 2009 09 01  
YYYY MM DDTax year-end  
**061** 2010 08 31  
YYYY MM DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? .... **063** 1 Yes ☐ 2 No ☒

If **yes**, provide the date control was acquired ..... **065**

YYYY MM DD

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? .... **066** 1 Yes ☐ 2 No ☒

Is the corporation a professional corporation that is a member of a partnership? .... **067** 1 Yes ☐ 2 No ☒

**Is this the first year of filing after:**

Incorporation? ..... **070** 1 Yes ☐ 2 No ☒  
Amalgamation? ..... **071** 1 Yes ☐ 2 No ☒

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** 1 Yes ☐ 2 No ☒

If **yes**, complete and attach Schedule 24.

Is this the final tax year before amalgamation? .... **076** 1 Yes ☐ 2 No ☒

Is this the final return up to dissolution? .... **078** 1 Yes ☐ 2 No ☒

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

**Is the corporation a resident of Canada?****080** 1 Yes ☒ 2 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** 1 Yes ☐ 2 No ☒

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 ☐ Exempt under paragraph 149(1)(e) or (l)  
2 ☐ Exempt under paragraph 149(1)(j)  
3 ☐ Exempt under paragraph 149(1)(t)  
4 ☐ Exempt under other paragraphs of section 149

**Do not use this area****091**  
**100****092****093****094****095****096**

**Attachments****Financial statement information:** Use GIFI schedules 100, 125, and 141.**Yes Schedule****Schedules** – Answer the following questions. For each **yes** response, **attach** to the T2 return the schedule that applies.

Is the corporation related to any other corporations? .....	<b>150</b>	<input type="checkbox"/>	9
Is the corporation an associated CCPC? .....	<b>160</b>	<input type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit? .....	<b>161</b>	<input type="checkbox"/>	49
Does the corporation have any non-resident shareholders? .....	<b>151</b>	<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. ....	<b>162</b>	<input type="checkbox"/>	11
If you answered <b>yes</b> 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? .....	<b>163</b>	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? .....	<b>164</b>	<input type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan? .....	<b>165</b>	<input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? .....	<b>166</b>	<input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned? .....	<b>167</b>	<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? .....	<b>168</b>	<input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year? .....	<b>169</b>	<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 federal <i>Income Tax Regulations</i> ? .....	<b>170</b>	<input type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident? .....	<b>171</b>	<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? .....	<b>173</b>	<input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year? ....	<b>172</b>	<input type="checkbox"/>	—
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? .....	<b>201</b>	<input checked="" type="checkbox"/>	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine? .....	<b>202</b>	<input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? .....	<b>203</b>	<input checked="" type="checkbox"/>	3
Is the corporation claiming any type of losses? .....	<b>204</b>	<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? .....	<b>205</b>	<input type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year? .....	<b>206</b>	<input type="checkbox"/>	6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax? .....	<b>207</b>	<input type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance? .....	<b>208</b>	<input checked="" type="checkbox"/>	8
Does the corporation have any property that is eligible capital property? .....	<b>210</b>	<input type="checkbox"/>	10
Does the corporation have any resource-related deductions? .....	<b>212</b>	<input type="checkbox"/>	12
Is the corporation claiming deductible reserves? .....	<b>213</b>	<input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction? .....	<b>216</b>	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? .....	<b>217</b>	<input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation? .....	<b>218</b>	<input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation? .....	<b>220</b>	<input type="checkbox"/>	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? .....	<b>221</b>	<input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits? .....	<b>227</b>	<input type="checkbox"/>	27
Is the corporation claiming an investment tax credit? .....	<b>231</b>	<input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures? .....	<b>232</b>	<input type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000? .....	<b>233</b>	<input type="checkbox"/>	—
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000? .....	<b>234</b>	<input type="checkbox"/>	—
Is the corporation claiming a surtax credit? .....	<b>237</b>	<input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions? .....	<b>238</b>	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit? .....	<b>242</b>	<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? .....	<b>243</b>	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax? .....	<b>244</b>	<input type="checkbox"/>	45
Is the corporation subject to Part II – Tobacco Manufacturers' surtax? .....	<b>249</b>	<input type="checkbox"/>	46
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? .....	<b>250</b>	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund? .....	<b>253</b>	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund? .....	<b>254</b>	<input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.) .....	<b>255</b>	<input type="checkbox"/>	92



**Attachments - continued from page 2**

	Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates? . . . . .	<b>256</b> <input type="checkbox"/>	T1134-A
Did the corporation have any controlled foreign affiliates? . . . . .	<b>258</b> <input type="checkbox"/>	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000? . . . . .	<b>259</b> <input type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust? . . . . .	<b>260</b> <input type="checkbox"/>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year? . . . . .	<b>261</b> <input type="checkbox"/>	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada? . . . . .	<b>262</b> <input type="checkbox"/>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts? . . . . .	<b>263</b> <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? . . . . .	<b>264</b> <input type="checkbox"/>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year? . . . . .	<b>265</b> <input checked="" type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC? . . . . .	<b>266</b> <input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)? . . . . .	<b>267</b> <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? . . . . .	<b>268</b> <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? . . . . .	<b>269</b> <input type="checkbox"/>	54

**Additional information**

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? . . . . .	<b>270</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Is the corporation inactive? . . . . .	<b>280</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Has the major business activity changed since the last return was filed? (enter <b>yes</b> for first-time filers) . . . . .	<b>281</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
What is the corporation's major business activity? . . . . . <b>282</b>			
(only complete if <b>yes</b> was entered at line 281)			
If the major business activity involves the resale of goods, show whether it is wholesale or retail . . . . .	<b>283</b>	1 Wholesale <input type="checkbox"/>	2 Retail <input 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.	<b>284</b> Consulting	<b>285</b> 60.0	%
	<b>286</b> Web Page/Internet Advertising	<b>287</b> 40.0	%
	<b>288</b>	<b>289</b>	%
Did the corporation immigrate to Canada during the tax year? . . . . .	<b>291</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Did the corporation emigrate from Canada during the tax year? . . . . .	<b>292</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Do you want to be considered as a quarterly instalment remitter if you are eligible? . . . . .	<b>293</b>	1 Yes <input type="checkbox"/>	2 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 . . . . .	<b>294</b>	YYYY MM DD	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year? . . . . .	<b>295</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

**Taxable income**

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL . . . . .	<b>300</b>	5,066	A
<b>Deduct:</b> Charitable donations from Schedule 2 . . . . .	<b>311</b>		
Gifts to Canada, a province, or a territory from Schedule 2 . . . . .	<b>312</b>		
Cultural gifts from Schedule 2 . . . . .	<b>313</b>		
Ecological gifts from Schedule 2 . . . . .	<b>314</b>		
Gifts of medicine from Schedule 2 . . . . .	<b>315</b>		
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 . . . . .	<b>320</b>		
Part VI.1 tax deduction * . . . . .	<b>325</b>		
Non-capital losses of previous tax years from Schedule 4 . . . . .	<b>331</b>	5,066	
Net capital losses of previous tax years from Schedule 4 . . . . .	<b>332</b>		
Restricted farm losses of previous tax years from Schedule 4 . . . . .	<b>333</b>		
Farm losses of previous tax years from Schedule 4 . . . . .	<b>334</b>		
Limited partnership losses of previous tax years from Schedule 4 . . . . .	<b>335</b>		
Taxable capital gains or taxable dividends allocated from a central credit union . . . . .	<b>340</b>		
Prospector's and grubstaker's shares . . . . .	<b>350</b>		
	Subtotal	5,066	B
	Subtotal (amount A <b>minus</b> amount B) (if negative, enter "0")	0	C
<b>Add:</b> Section 110.5 additions or subparagraph 115(1)(a)(vii) additions . . . . .	<b>355</b>		D
<b>Taxable income</b> (amount C <b>plus</b> amount D) . . . . .	<b>360</b>		
Income exempt under paragraph 149(1)(t) . . . . .	<b>370</b>		
<b>Taxable income</b> for a corporation with exempt income under paragraph 149(1)(t) (line 360 <b>minus</b> line 370) . . . . .			Z

\* This amount is equal to 3.2 times the Part VI.1 tax payable at line 724 on page 8.



**Small business deduction****Canadian-controlled private corporations (CCPCs) throughout the tax year**Income from active business carried on in Canada from Schedule 7 ..... **400** 5,066 ATaxable income from line 360 on page 3, **minus** 10/3 of the amount on line 632\* on page 7, **minus** 1/(.38 **minus** X\*\*) times the amount on line 636\*\*\* on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax ..... **405** B**Calculation of the business limit:**

For all CCPCs, calculate the amount at line 4 below.

$$400,000 \times \frac{\text{Number of days in the tax year before 2009}}{\text{Number of days in the tax year}} = \dots\dots\dots 1$$

$$500,000 \times \frac{\text{Number of days in the tax year after 2008}}{\text{Number of days in the tax year}} = \dots\dots\dots \underline{500,000} 2$$

$$\text{Add amounts at lines 1 and 2} \quad \underline{\underline{500,000}} 4$$
Business limit (see notes 1 and 2 below) ..... **410** 500,000 C

**Notes:** 1. For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 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:**

$$\text{Amount C } \underline{500,000} \times \frac{\text{415 ****}}{11,250} \text{ D} = \dots\dots\dots \text{E}$$
Reduced business limit (amount C **minus** amount E) (if negative, enter "0") ..... **425** 500,000 F**Small business deduction**Amount A, B, C, or F whichever is the least ..... **430** G

Enter amount G on line 1 of page 7.

\* 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.

\*\* General rate reduction percentage for the tax year. This has to be pro-rated.

\*\*\* Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate 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 at 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 at 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.

**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 V and Y from Part 9 of Schedule 27 ..... B

Amount QQ from Part 13 of Schedule 27 ..... C

Amount used to calculate the credit union deduction from Schedule 17 ..... D

Amount from line 400, 405, 410, or 425 on page 4, whichever is the least ..... E

Aggregate investment income from line 440 of page 6 \* ..... F

Total of amounts B to F ..... **G**

Amount A **minus** amount G (if negative, enter "0") ..... **H**

Amount H ..... x  $\frac{\text{Number of days in the tax year after December 31, 2007, and before January 1, 2009}}{\text{Number of days in the tax year}}$  x 8.5% = ..... I

Amount H ..... x  $\frac{\text{Number of days in the tax year after December 31, 2008, and before January 1, 2010}}{\text{Number of days in the tax year}}$   $\frac{122}{365}$  x 9% = ..... J

Amount H ..... x  $\frac{\text{Number of days in the tax year after December 31, 2009, and before January 1, 2011}}{\text{Number of days in the tax year}}$   $\frac{243}{365}$  x 10% = ..... K

Amount H ..... x  $\frac{\text{Number of days in the tax year after December 31, 2010, and before January 1, 2012}}{\text{Number of days in the tax year}}$  x 11.5% = ..... L

**General tax reduction for Canadian-controlled private corporations – Total of amounts I to L** ..... **M**

Enter amount M on line 638 of page 7.

\*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, mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.**

Taxable income from page 3 (line 360 or amount Z, whichever applies) ..... N

Lesser of amounts V and Y from Part 9 of Schedule 27 ..... O

Amount QQ from Part 13 of Schedule 27 ..... P

Amount used to calculate the credit union deduction from Schedule 17 ..... Q

Total of amounts O to Q ..... **R**

Amount N **minus** amount R (if negative, enter "0") ..... **S**

Amount S ..... x  $\frac{\text{Number of days in the tax year after December 31, 2007, and before January 1, 2009}}{\text{Number of days in the tax year}}$  x 8.5% = ..... T

Amount S ..... x  $\frac{\text{Number of days in the tax year after December 31, 2008, and before January 1, 2010}}{\text{Number of days in the tax year}}$  x 9% = ..... U

Amount S ..... x  $\frac{\text{Number of days in the tax year after December 31, 2009, and before January 1, 2011}}{\text{Number of days in the tax year}}$  x 10% = ..... V

Amount S ..... x  $\frac{\text{Number of days in the tax year after December 31, 2010, and before January 1, 2012}}{\text{Number of days in the tax year}}$  x 11.5% = ..... W

**General tax reduction – Total of amounts T to W** ..... **X**

Enter amount X on line 639 of page 7.

**Refundable portion of Part I tax****Canadian-controlled private corporations throughout the tax year**

Aggregate investment income  
from Schedule 7 ..... **440** ..... x 26 2/3% = ..... **A**

Foreign non-business income tax credit from line 632 on page 7 ..... **A**

**Deduct:**

Foreign investment income  
from Schedule 7 ..... **445** ..... x 9 1/3% = .....  
(if negative, enter "0") ..... **B**

Amount A **minus** amount B (if negative, enter "0") ..... **C**

Taxable income from line 360 on page 3 ..... **C**

**Deduct:**

Amount from line 400, 405, 410, or 425 on page 4,  
whichever is the least ..... **C**

Foreign non-business  
income tax credit from  
line 632 of page 7 ..... x 25/9 = ..... **C**

Foreign business income  
tax credit from line 636 of  
page 7 ..... x 1/(.38 - X\*) = ..... **C**

..... x 26 2/3% = ..... **D**

Part I tax payable minus investment tax credit refund  
(line 700 **minus** line 780 from page 8) ..... **E**

**Refundable portion of Part I tax** – Amount C, D, or E, whichever is the least ..... **450** ..... **F**

\* General rate reduction percentage for the tax year. This has to be pro-rated.

**Refundable dividend tax on hand**

Refundable dividend tax on hand at the end of the previous tax year ..... **460** ..... **G**

**Deduct:** Dividend refund for the previous tax year ..... **465** ..... **G**

**Add the total of:**

Refundable portion of Part I tax from line 450 above ..... **G**

Total Part IV tax payable from Schedule 3 ..... **G**

Net refundable dividend tax on hand transferred from a predecessor  
corporation on amalgamation, or from a wound-up subsidiary corporation ..... **480** ..... **H**

**Refundable dividend tax on hand at the end of the tax year** - Amount G **plus** amount H ..... **485** ..... **H**

**Dividend refund****Private and subject corporations at the time taxable dividends were paid in the tax year**

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3 ..... 17,200 x 1/3 = ..... 5,733 **I**

Refundable dividend tax on hand at the end of the tax year from line 485 above ..... **J**

**Dividend refund** – Amount I or J, whichever is less (enter this amount on line 784 of page 8) ..... **I**

**Part I tax**

**Base amount Part I tax** – Taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by 38% ..... **550** ..... 0 **A**

**Recapture of investment tax credit from Schedule 31** ..... **602** ..... **B**

**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 .....                      **i**

Taxable income from line 360 on page 3 .....                     

**Deduct:**

Amount from line 400, 405, 410, or 425 of page 4, whichever is the least .....                     

Net amount .....                      ▶ .....                      **ii**

**Refundable tax on CCPC's investment income** – 6 2/3% of whichever is less: amount i or ii ..... **604** ..... **C**

Subtotal (add lines A to C) .....                      **D**

**Deduct:**

Small business deduction from line 430 of page 4 .....                      **1**

Federal tax abatement ..... **608**                     

Manufacturing and processing profits deduction from Schedule 27 ..... **616**                     

Investment corporation deduction ..... **620**                     

Taxed capital gains **624**                     

Additional deduction – credit unions from Schedule 17 ..... **628**                     

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 M on page 5 ..... **638**                     

General tax reduction from amount X on page 5 ..... **639**                     

Federal logging tax credit from Schedule 21 ..... **640**                     

Federal qualifying environmental trust tax credit ..... **648**                     

Investment tax credit from Schedule 31 ..... **652**                     

Subtotal .....                      ▶ .....                      **E**

**Part I tax payable** – Line D minus line E .....                      **0** **F**

Enter amount F on line 700 of page 8.

**Summary of tax and credits****Federal tax**

Part I tax payable from page 7	700	
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	

Total federal tax 0**Add provincial or territorial tax:**

Provincial or territorial jurisdiction	750	ON
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)		
Net provincial or territorial tax payable (except Quebec and Alberta)	760	
Provincial tax on large corporations (New Brunswick* and Nova Scotia)	765	

Total tax payable 770 **A****Deduct other credits:**

Investment tax credit refund from Schedule 31	780	
Dividend refund from page 6	784	
Federal capital gains refund from Schedule 18	788	
Federal qualifying environmental trust tax credit refund	792	
Canadian film or video production tax credit refund (Form T1131)	796	
Film or video production services tax credit refund (Form T1177)	797	
Tax withheld at source	800	
Total payments on which tax has been withheld	801	
Provincial and territorial capital gains refund from Schedule 18	808	
Provincial and territorial refundable tax credits from Schedule 5	812	
Tax instalments paid	840	
Total credits	890	

Total credits 890 **B**Refund code 894 ☐ Overpayment                     Balance (line A minus line B) 0**Direct deposit request**

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information 910                      Branch number

914                      918                      Institution number Account number

If the result is negative, you have an **overpayment**.  
If the result is positive, you have a **balance unpaid**.  
Enter the amount on whichever line applies.  
Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid                     Enclosed payment 898

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 1 Yes ☐ 2 No ☒

\* The New Brunswick tax on large corporations is eliminated effective January 1, 2009.

**Certification**

I, 950 Friedman 951 Barry 954 President,  
Last name in block letters First name in block letters Position, office, or rank

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 further 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 2011-12-06 956 (613) 725-3198  
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below 957 1 Yes ☒ 2 No ☐

958                      959                       
Name in block letters 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**  
**(2009 and later tax years)****SCHEDULE 1**

Code 0901

Corporation's name	Business Number	Tax year-end Year Month Day
EMAX COMPUTER SYSTEMS INC.	101624039RC0001	2010-08-31

- The purpose of this schedule is to provide a reconciliation between 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*.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Amount calculated on line 9999 from Schedule 125 ..... 5,136 A

**Add:**

Provision for income taxes - current	101	
Provision for income taxes - deferred	102	
Interest and penalties on taxes	103	
Amortization of tangible assets	104	650
Amortization of natural resource assets	105	
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes - joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations and gifts from Schedule 2	112	
Taxable capital gains from Schedule 6	113	
Political donations	114	
Holdbacks	115	
Deferred and prepaid expenses	116	
Depreciation in inventory - end of year	117	
Scientific research expenditures deducted per financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expenses	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Other reserves on lines 270 and 275 from Schedule 13	125	
Reserves from financial statements - balance at the end of the year	126	
Soft costs on construction and renovation of buildings	127	
Non-deductible fines and penalties under section 67.6	128	
Total of lines 201 to 294 on page 2	199	
Total of lines 101 to 199	500	650 ▶

**Deduct:**

Gain on disposal of assets per financial statements	401	
Non-taxable dividend under section 83 from Schedule 3	402	
Capital cost allowance from Schedule 8	403	720
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	
Allowable business investment loss - Schedule 6	406	
Foreign non-business tax deduction under subsection 20(12)	407	
Holdbacks	408	
Deferred and prepaid expenses	409	
Depreciation in inventory - end of prior year	410	
SR&ED expenditures claimed in the year from Form T661 (line 460)	411	
Other reserves on line 280 from Schedule 13	413	
Reserves from financial statements - balance at the beginning of the year	414	
Patronage dividend deduction on line 116 from Schedule 16	416	
Contributions to deferred income plans from Schedule 15	417	
Total of lines 300 to 394 on page 3	499	
Total of lines 401 to 499	510	720 ▶

**Net income (loss) for income tax purposes** - enter on line 300 on page 3 of the T2 return ..... 5,066

**DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND  
PART IV TAX CALCULATION (2004 and later tax years)****SCHEDULE 3**

Code 0401

Name of corporation	Business Number	Tax year-end Year Month Day
EMAX COMPUTER SYSTEMS INC.	101624039RC0001	2010-08-31

- This schedule is for the use of any corporation to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
  - taxable dividends paid in the tax year that qualify for a dividend refund (see page 2).
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a tax year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- If you need more space, continue on a separate schedule.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.

**Part 1 - Dividends received in the tax year****Do not include dividends received from foreign non-affiliates.**

A Name of payer corporation (from which the corporation received the dividend)	Complete if payer corporation is connected		
	B Enter 1 if payer corporation is connected	C Business Number of connected corporation	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD
<b>200</b>	<b>205</b>	<b>210</b>	<b>220</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

**Note:** If your corporation's tax year-end is different than that of the connected payer corporation, your corporation could have received dividends from more than one tax year of the payer corporation. If so, use a separate line to provide the information for each tax year of the payer corporation.

E Non-taxable dividend under section 83	F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d)*	Complete if payer corporation is connected		I Part IV tax before deductions F x 1/3***
		G Total taxable dividends paid by connected payer corporation (for tax year in column D)	H Dividend refund of the connected payer corporation (for tax year in column D)**	
<b>230</b>	<b>240</b>	<b>250</b>	<b>260</b>	<b>270</b>
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
<b>Total</b>	<b>Total</b>	<b>Total</b>		<b>J</b>
(enter on line 402 of Schedule 1)		(enter on line 320 of the T2 return)		(enter in Part 2)

\* If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

\*\* If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

\*\*\* For dividends received from connected corporations: Part IV tax =  $\frac{\text{Column F} \times \text{Column H}}{\text{Column G}}$



**Part 2 - Calculation of Part IV tax payable**

Part IV tax before deductions (amount J in Part 1) .....

**Deduct:**Part IV.I tax payable on dividends subject to Part IV tax ..... **320**

Subtotal .....

**Deduct:**Current-year non-capital loss claimed to reduce Part IV tax ..... **330**Non-capital losses from previous years claimed to reduce Part IV tax ..... **335**Current-year farm loss claimed to reduce Part IV tax ..... **340**Farm losses from previous years claimed to reduce Part IV tax ..... **345**Total losses applied against Part IV tax .....  $\times 1/3 =$  .....Part IV tax payable (enter amount on line 712 of the T2 return) ..... **360****Part 3 - Taxable dividends paid in the tax year that qualify for a dividend refund**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Name of connected recipient corporation	Business Number	Tax year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD	Taxable dividends paid to connected corporations
	<b>400</b>	<b>410</b>	<b>420</b>	<b>430</b>
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**Note**

If your corporation's tax year-end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information for each tax year of the recipient corporation.

Total Total taxable dividends paid in the tax year to other than connected corporations ..... **450** 17,200Total taxable dividends paid in the tax year that qualify for a dividend refund  
(total of column D above **plus** line 450) ..... **460** 17,200**Part 4 - Total dividends paid in the tax year**

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460 above) is different from the total dividends paid in the tax year.

Total dividends paid in the tax year ..... **500****Deduct:**Dividends paid out of capital dividend account ..... **510**Capital gains dividends ..... **520**Dividends paid on shares described in subsection 129(1.2) ..... **530**Taxable dividends paid to a controlling corporation that was bankrupt  
at any time in the year ..... **540**Subtotal ▶ .....

Total taxable dividends paid in the tax year that qualify for a dividend refund .....

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

Year of origin	Non-capital losses*	Farm losses	Restricted farm losses	Listed personal property losses
2010				
2009	4,807	0	0	0
2008	4,753	0	0	0
2007	25,275	0	0	0
2006	0	0	0	0
2005	0	0	0	0
2004	0	0	0	0
2003	0	0	0	0
2002	0	0	0	0
2001	0	0	0	0
2000	0	0	0	0
1999	0	0	0	0
1998	0	0	0	0
1997	0	0	0	0
1996	0	0	0	0
1995	0	0	0	0
1994	0	0	0	0
1993	0	0	0	0
1992	0	0	0	0
1991	0	0	0	0
1990	0	0	0	0
Total	34,835			

\* A non-capital loss expires as follows:

- after **7** tax years if it arose in a tax year ending before March 23, 2004;
- after **10** tax years if it arose in a tax year ending after March 22, 2004, and before 2006; and
- after **20** tax years if it arose in a tax year ending after 2005.

An allowable business investment loss becomes a net capital loss as follows:

- after **7** tax years if it arose in a tax year ending before March 23, 2004; and
- after **10** tax years if it arose in a tax year ending after March 22, 2004.

**Part 7 – Limited partnership losses****Current-year limited partnership losses**

1	2	3	4	5	6	7
Partnership identifier	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)
<b>600</b>	<b>602</b>	<b>604</b>	<b>606</b>	<b>608</b>		<b>620</b>
1						
2						
3						
4						
5						
Total						
(enter this amount on line 222 of Schedule 1)						



CAPITAL COST ALLOWANCE (CCA) (2006 and later tax years)

Name of corporation	Business Number	Taxation year end Year    Month    Day
EMAX COMPUTER SYSTEMS INC.	101624039RC0001	2010-08-31

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** 1 Yes ☐ 2 No ☒

1 Class number	2 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of the year from column 13 of last year's CCA schedule)	3 Cost of acquisitions during the year (new property must be available for use)  See note 1 below	4 Net adjustments (show negative amounts in brackets)  See note 2 below	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 Undepreciated capital cost (column 2 plus column 3 plus or minus column 4 minus column 5)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5) See note 3 below	8 Reduced undepreciated capital cost (column 6 minus column 7)	9 CCA rate %	10 Recapture of capital cost allowance	11 Terminal loss	12 Capital cost allowance (column 8 multiplied by column 9; or a lower amount)  See note 4 below	13 Undepreciated capital cost at the end of the year (column 6 minus column 12)
<b>200</b>	<b>201</b>	<b>203</b>	<b>205</b>	<b>207</b>		<b>211</b>		<b>212</b>	<b>213</b>	<b>215</b>	<b>217</b>	<b>220</b>
1. 10	776				776		776	30			233	543
2. 45	1,083				1,083		1,083	45			487	596
Totals		1,859			1,859		1,859				720	1,139

Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).

Note 2. Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.

Note 3. The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance - General Comments*.

Note 4. 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.

Enter the total of column 10 on line 107 of Schedule 1.  
Enter the total of column 11 on line 404 of Schedule 1.  
Enter the total of column 12 on line 403 of Schedule 1.



SHAREHOLDER INFORMATION (2006 and later taxation years)

Corporation's name	Business Number	Taxation year-end year month day
EMAX COMPUTER SYSTEMS INC.	101624039RC0001	2010_08_31

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

Provide only one number per shareholder					
Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number (if a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
100	200	300	350	400	500
1. Barry Friedman		232-160-929		50	50
2. Friedman Family Trust			NA	50	50

See 23140/24 20/10 06 Dec 2011 #119 EMAX COMPUTER SYSTEMS INC. Yr end: 31-08-2010 Acct: #101624039RC0001

Canada Revenue Agency  
Agence du revenu  
du Canada**SCHEDULE 546**

Code 0902

**CORPORATIONS INFORMATION ACT  
ANNUAL RETURN FOR ONTARIO CORPORATIONS  
(2009 and later tax years)**

Corporation's name	Business Number	Tax year-end Year Month Day
EMAX COMPUTER SYSTEMS INC.	101624039RC0001	2010-08-31

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

**Part 1 - Identification**

<b>100</b> Corporation's name (exactly as shown on the MGS public record)			
EMAX COMPUTER SYSTEMS INC.			
Jurisdiction incorporated, continued, or amalgamated, whichever is the most recent	<b>110</b> Date of incorporation or amalgamation, whichever is the most recent	Year Month Day	<b>120</b> Ontario Corporation No.
Ontario		1983-12-15	

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

<b>200</b> Care of (if applicable)			
<b>210</b> Street number	<b>220</b> Street name/Rural route/Lot and Concession number	<b>230</b> Suite number	
480	Tweedsmuir Avenue		
<b>240</b> Additional address information if applicable (line 220 must be completed first)			
<b>250</b> Municipality (e.g., city, town)	<b>260</b> Province	<b>270</b> Country	<b>280</b> Postal code
Ottawa	ON	CA	K1Z 5N9

**Part 3 - Change identifier**

Have there been any changes in any of the information most recently filed for the public record maintained by the MGS for the corporation with respect to names, addresses for service, and the date elected/appointed and, if applicable, the date the election/appointment ceased of the directors and five most senior officers, or with respect to the corporation's mailing address or language of preference? To review the information shown for the corporation on the public record maintained by the MGS, obtain a Corporation Profile Report. For more information, visit [www.ServiceOntario.ca](http://www.ServiceOntario.ca).

- 300** ☐ 1 If there have been no changes, enter 1 in this box and then go to "Part 4 - Certification."  
☐ 2 If there are changes, enter 2 in this box and complete the applicable parts on the next page, and then go to "Part 4 - Certification."

**Part 4 - Certification**

I certify that all information given in this *Corporations Information Act* Annual Return is true, correct, and complete.

**450** Friedman **451** Barry **454** \_\_\_\_\_  
 Last name First name Middle name(s)

- 460** ☐ 1 Please enter one of the following numbers in this box for the above-named person: 1 for director, 2 for officer, or 3 for other individual having knowledge of the affairs of the corporation. If you are a director and officer, enter 1 or 2.

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

## Complete the applicable parts to report changes in the information recorded on the MGS public record.

## Part 5 - Mailing address

<b>500</b>	<input type="checkbox"/> Please enter one of the following numbers in this box: <b>1</b> - Show no mailing address on the MGS public record. <b>2</b> - The corporation's mailing address is the same as the head or registered office address in Part 2 of this schedule. <b>3</b> - The corporation's complete mailing address is as follows:		
<b>510</b>	Care of (if applicable)		
<b>520</b> Street number	<b>530</b> Street name/Rural route/Lot and Concession number	<b>540</b> Suite number	
<b>550</b> Additional address information if applicable (line 530 must be completed first)			
<b>560</b> Municipality (e.g., city, town)	<b>570</b> Province/state	<b>580</b> Country	<b>590</b> Postal/zip code

## Part 6 - Language of preference

<b>600</b>	<input type="checkbox"/> Indicate your language of preference by entering <b>1</b> for English or <b>2</b> for French. This is the language of preference recorded on the MGS public record for communications with the corporation. It may be different from line 990 on the T2 return.
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## Part 7 - Director/Officer information

CRA internal form identifier 547, Code 0902

- Director:** If the individual named in this part is a director (or must be reported ceased as a director), complete lines 700 to 797.
- Officer:** If the individual named in this part is one of the corporation's five most senior officers (or must be reported ceased in an officer position), complete lines 700 to 790 and the applicable lines from 801 to 912.
- Director and officer:** If the individual named in this part is a director and one of the corporation's five most senior officers (or must be reported ceased in these position(s)), complete lines 700 to 797 and the applicable lines from 801 to 912.
- The corporation is required to show information on the MGS public record for all its directors and a maximum of five of its most senior officers. If the MGS public record shows more than five officer positions, report cease dates for all except the corporation's five most senior officer positions.
- To report changes to the name of a director/officer, or changes to both the address and the date elected/appointed of a director/officer, enter the director/officer information exactly as shown incorrectly on the public record, with a cease date, and then photocopy and complete only Part 7 with the correct director/officer information.

Please photocopy this page and complete Part 7 only for each additional individual for whom director/officer information changes are being reported.

Full name and address for service (P.O. box not acceptable as stand-alone address). The name entered in lines 700 to 710 must be exactly as shown on the MGS public record.

<b>700</b> Last name	<b>705</b> First name	<b>710</b> Middle name(s)	
<b>720</b> Street number	<b>730</b> Street name/Rural route/Lot and Concession number	<b>740</b> Suite number	
<b>750</b> Additional address information if applicable (line 730 must be completed first)			
<b>760</b> Municipality (e.g., city, town)	<b>770</b> Province/state	<b>780</b> Country	<b>790</b> Postal/zip code

## Director

Is this director a resident Canadian?

**795**1 Yes ☐2 No ☐

(applies to directors of corporations with share capital only)

**796**Date elected/appointed  
Year Month DayDate ceased, if applicable  
Year Month Day**797**

## Officer information

		Date appointed Year Month Day		Date ceased, if applicable Year Month Day
President	<b>801</b>		<b>802</b>	
Secretary	<b>806</b>		<b>807</b>	
Treasurer	<b>811</b>		<b>812</b>	
General Manager	<b>816</b>		<b>817</b>	
Chair	<b>821</b>		<b>822</b>	
Chairperson	<b>826</b>		<b>827</b>	
Chairman	<b>831</b>		<b>832</b>	
Chairwoman	<b>836</b>		<b>837</b>	
Vice-Chair	<b>841</b>		<b>842</b>	
Vice-President	<b>846</b>		<b>847</b>	
Assistant Secretary	<b>851</b>		<b>852</b>	
Assistant Treasurer	<b>856</b>		<b>857</b>	
Chief Manager	<b>861</b>		<b>862</b>	
Executive Director	<b>866</b>		<b>867</b>	
Managing Director	<b>871</b>		<b>872</b>	
Chief Executive Officer	<b>876</b>		<b>877</b>	
Chief Financial Officer	<b>881</b>		<b>882</b>	
Chief Information Officer	<b>886</b>		<b>887</b>	
Chief Operating Officer	<b>891</b>		<b>892</b>	
Chief Administrative Officer	<b>896</b>		<b>897</b>	
Comptroller	<b>901</b>		<b>902</b>	
Authorized Signing Officer	<b>906</b>		<b>907</b>	
Other (untitled)	<b>911</b>		<b>912</b>	

Once you have completed this page, complete the certification in Part 4 of this schedule.