

## Non-Profit Organization (NPO) Information Return

- This return is for:
  - non-profit organizations (NPOs) described in paragraph 149(1)(l) of the *Income Tax Act*; and
  - organizations described in paragraph 149(1)(e) of the Act (agricultural organizations, boards of trade or chambers of commerce).
- An organization has to file this return if:
  - it received or is entitled to receive taxable dividends, interest, rentals or royalties totalling more than \$10,000 in the fiscal period;
  - it owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period; or
  - it had to file an NPO information return for a previous fiscal period.
- To determine if the organization you represent has to complete this return, see Guide T4117, *Income Tax Guide to the Non-Profit Organization (NPO) Information Return*.
- Mail your completed return to: Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2

**Do not use this area**

### Part 1 – Identification

Fiscal period from	Year Month Day 2017-01-01	to	Year Month Day 2017-12-31	Business number, if any 78683 4291 RC0001
Name of organization WESTERN CLIMATE INITIATIVE, INC.				Trust (T3) number, if any
Mailing address 86 rue Saint-Louis				Is this the final return to be filed by this organization? If yes, attach an explanation. 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>
City Québec	Province QC	Postal code G1R 3Z5	Type of organization (see Guide T4117) 30	
Name and title of person to contact GREG TAMBLYN Executive Director				Telephone number (916) 449-9966

### Part 2 – Amounts received during the fiscal period

Membership dues, fees, and assessments	<b>100</b>		
Federal, provincial, and/or municipal grants and payments	<b>101</b>		
Interest, taxable dividends, rentals, and royalties	<b>102</b>		
Proceeds of disposition of capital property	<b>103</b>		
Gross sales and revenues from organizational activities	<b>104</b>	3,102,236	
Gifts	<b>105</b>		
Other receipts (specify) <u>exch rate gain loss</u>	<b>106</b>	28,777	
<b>Total receipts</b> (add lines 100 to 106)	<b>107</b>	3,131,013	3,131,013

### Part 3 – Statement of assets and liabilities at the end of the fiscal period

<b>Assets</b>			
Method used to record assets <u>accrual</u>			
Cash and short-term investments	<b>108</b>	4,244,826	
Amounts receivable from members	<b>109</b>		
Amounts receivable from all others (not included on line 109)	<b>110</b>	1,123,275	
Prepaid expenses	<b>111</b>		
Inventory	<b>112</b>		
Long-term investments	<b>113</b>		
Fixed assets	<b>114</b>		
Other assets (specify) <u>Refundable deposits</u>	<b>115</b>	10,879	
<b>Total assets</b> (add lines 108 to 115)	<b>116</b>	5,378,980	5,378,980
<b>Liabilities</b>			
Amounts owing to members	<b>117</b>		
Amounts owing to all others (specify) <u>Accounts payable, Tax</u>	<b>118</b>	788,539	
<b>Total liabilities</b> (add lines 117 and 118)	<b>119</b>	788,539	788,539

**Part 4 – Remuneration**

Total remuneration and benefits paid to all employees and officers	120	363,117
Total remuneration and benefits paid to employees and officers who are members	121	0
Other payments to members (specify)	122	0
Number of members in the organization		0
Number of members who received remuneration or other amounts		0

**Part 5 – The organization's activities**

Briefly describe the activities of the organization. If this is the organization's first year filing this return, attach a copy of the organization's Mission Statement.

PROVIDE TECHNICAL & SCIENTIFIC ADVISORY SERVICES TO STATES OF THE US AND PROVINCES OF CANADA FOR THE IMPLEMENTATION OF GREENHOUSE EMISSION TRADING PROGRAMS AND PERFORM ACTIVITIES FOR THE REDUCTION OF GREENHOUSE GAS EMISSIONS.

Are any of the organization's activities carried on outside of Canada? 1 Yes  2 No

If yes, indicate where:

UNITED STATES (DELAWARE)

**Part 6 – Location of books and records**

Leave this area blank if the information is the same as in Part 1.

Name of person to contact

GREG TAMBLYN

Mailing address

980 NINTH STREET

SUITE 1600

City

SACRAMENTO CA US 95814

Province

Postal code

Telephone number

(916) 449-9966

**Part 7 – Certification**

I certify that the information given on this return and in any attached documents is correct and complete.

GREG TAMBLYN

Name of authorized officer

Executive Director

Position

2018-05-01

Authorized officer's signature

Date (YYYY/MM/DD)

**Language of correspondence**  
Indicate the language of your choice

**Langue de correspondance**  
Indiquer la langue de votre choix

1 English   
Anglais

2 Français   
French

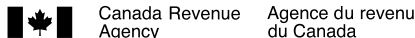
# Attached Schedule with Total

Other receipts

Title Autres sommes reçues

Description	Operator (Note)	Amount	
		12,791	82
	+	15,984	71
	+		
	<b>Total</b>	<b>28,776</b>	<b>53</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula  $1+2*3$  will not result in the same thing as the formula  $1+3*2$ .



### Information Return for Corporations Filing Electronically

- You have to complete this return for every initial and amended T2 Corporation Income Tax Return electronically filed to the Canada Revenue Agency (CRA) on your behalf.
- By completing Part 2 and signing Part 3, you acknowledge that, under the *Income Tax Act*, you have to keep all records used to prepare your corporation income tax return, and provide this information to us on request.
- Part 4 must be completed by either you or the electronic transmitter of your corporation income tax return.
- Give the signed original of this return to the transmitter and keep a copy in your own records for six years.
- **Do not submit** this form to the CRA unless we ask for it.
- We are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted it.

#### Part 1 – Identification

Corporation's name WESTERN CLIMATE INITIATIVE, INC.			Business number 78683 4291 RC0001		
Tax year ▶	From Y M D 2017-01-01	To Y M D 2017-12-31	Is this an amended return? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

#### Part 2 – Declaration

Enter the following amounts, if applicable, from your corporation income tax return for the tax year noted above:

Net income (or loss) for income tax purposes from Schedule 1, financial statements, or GIFI (line 300)	124,243
Part I tax payable (line 700)	
Part II surtax payable (line 708)	
Part III.1 tax payable (line 710)	
Part IV tax payable (line 712)	
Part IV.1 tax payable (line 716)	
Part VI tax payable (line 720)	
Part VI.1 tax payable (line 724)	
Part XIV tax payable (line 728)	
Net provincial and territorial tax payable (line 760)	

#### Part 3 – Certification and authorization

## Sign up for online mail!

Get your CRA mail electronically delivered in My Business Account at [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount)

I understand that by providing an email address, I am **registering** the corporation for the 'Manage online mail' service. I understand and agree that all notices and other correspondence eligible for electronic delivery will no longer be printed and mailed. The CRA will notify the corporation at this email address when they are available in My Business Account and requiring immediate attention. They will be presumed to have been received on the date that the email is sent.

**Email address** for online mail (optional): \_\_\_\_\_

I, TAMBLYN Last name GREG First name Executive Director Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined the corporation T2 income tax return, including accompanying schedules and statements, and that the information given on the T2 return and this T183 Corp information 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.

I authorize the transmitter identified in Part 4 to electronically file the corporation income tax return identified in Part 1. The transmitter can also modify the information originally filed in response to any errors Canada Revenue Agency identifies. This authorization expires when the Minister of National Revenue accepts the electronic return as filed.

2018-05-01 Date (yyyy/mm/dd) \_\_\_\_\_ Signature of an authorized signing officer of the corporation \_\_\_\_\_ Telephone number (916) 449-9966

#### Part 4 – Transmitter identification

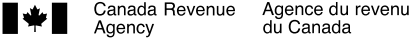
The following transmitter has electronically filed the tax return of the corporation identified in Part 1.

<u>MALLETTE S.E.N.C.R.L.</u> Name of person or firm	<u>D7996</u> Electronic filer number
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#### Privacy statement

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 047.





# T2 Corporation Income Tax Return

200

EXEMPT FROM TAX

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.

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 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 [cra.gc.ca](http://cra.gc.ca) or Guide T4012, *T2 Corporation - Income Tax Guide*.

**055** Do not use this area

**Identification**  
**Business number (BN)** . . . . . **001** 78683 4291 RC0001

**Corporation's name**  
**002** WESTERN CLIMATE INITIATIVE, INC.

**Address of head office**  
Has this address changed since the last time we were notified? . . . . . **010** 1 Yes  2 No

If **yes**, complete lines 011 to 018.  
**011** 980 Ninth Street, suite 1600  
**012**

City Province, territory, or state  
**015** Sacramento **016** CA

Country (other than Canada) Postal or ZIP code  
**017** US **018** 95814

**Mailing address** (if different from head office address)  
Has this address changed since the last time we were notified? . . . . . **020** 1 Yes  2 No

If **yes**, complete lines 021 to 028.  
**021** c/o  
**022** 86 rue Saint-Louis  
**023**

City Province, territory, or state  
**025** Québec **026** QC

Country (other than Canada) Postal or ZIP code  
**027** **028** G1R 3Z5

**Location of books and records** (if different from head office address)  
Has this address changed since the last time we were notified? . . . . . **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 or ZIP code  
**037** **038**

**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 Other corporation  
(specify) NPO (Delaware)

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

**To which tax year does this return apply?**  
Tax year start Tax year-end  
Year Month Day Year Month Day  
**060** 2017-01-01 **061** 2017-12-31

**Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060?** . . . . . **063** 1 Yes  2 No   
If **yes**, provide the date control was acquired . . . . . **065** Year Month Day

**Is the date on line 061 a deemed tax year-end according to 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** US  
**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  
**095** **096** **098**

**Attachments**

**Financial statement information:** Use GIF1 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?	<input checked="" type="checkbox"/>	9
Is the corporation an associated CCPC?	<input checked="" type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	<input checked="" type="checkbox"/>	49
Does the corporation have any non-resident shareholders who own voting shares?	<input checked="" 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	<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?	<input checked="" type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	<input checked="" type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	<input checked="" type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter?	<input checked="" type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned?	<input checked="" 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)?	<input type="checkbox"/>	22
Did the corporation own any shares in one or more foreign affiliates in the tax year?	<input checked="" 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> ?	<input type="checkbox"/>	29
Did the corporation have a total amount over \$1 million of reportable transactions with non-arm's length non-residents?	<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?	<input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<input type="checkbox"/>	
Does the corporation earn income from one or more Internet webpages or websites?	<input type="checkbox"/>	88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<input type="checkbox"/>	1
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine?	<input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<input type="checkbox"/>	3
Is the corporation claiming any type of losses?	<input 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?	<input type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	<input type="checkbox"/>	6
i) Is the corporation claiming the small business deduction 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), or f) business limit assigned under subsection 125(3.2); or	<input type="checkbox"/>	
ii) does the corporation have aggregate investment income at line 440?	<input type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance?	<input type="checkbox"/>	8
Does the corporation have any property that is eligible capital property?	<input type="checkbox"/>	10
Does the corporation have any resource-related deductions?	<input type="checkbox"/>	12
Is the corporation claiming deductible reserves (other than transitional reserves under section 34.2)?	<input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	<input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	<input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation?	<input checked="" type="checkbox"/>	20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	<input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits?	<input type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	<input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<input type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	<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?	<input type="checkbox"/>	
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	<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?	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<input type="checkbox"/>	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	<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?	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	<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.)	<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

**Additional information**

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Is the corporation inactive?	280	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
What is the corporation's main revenue-generating business activity?		541620 Environmental Consulting Services	
Specify the principal products mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284	Provide techn & scient advisory serv - greenhouse tr	285 100.000 %
	286		287 %
	288		289 %
Did the corporation immigrate to Canada during the tax year?	291	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Did the corporation emigrate from Canada during the tax year?	292	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?	293	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	294	Year Month Day	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>

**Taxable income**

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL.	300	124,243	A
<b>Deduct:</b>			
Charitable donations from Schedule 2	311		
Cultural gifts from Schedule 2	313		
Ecological gifts from Schedule 2	314		
Gifts of medicine 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		
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		
Subtotal			B
Subtotal (amount A minus amount B) (if negative, enter "0")		124,243	C
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355		D
<b>Taxable income</b> (amount C plus amount D)	360	124,243	
Income exempt under paragraph 149(1)(t)	370		
<b>Taxable income</b> for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)			Z
<b>Taxable income</b> for the year from a personal services business**			Z.1

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

\*\* For a taxation year that ends after 2015.

**Small business deduction**

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

Income from active business carried on in Canada from Schedule 7	400	A
Taxable income from line 360 on page 3, <b>minus</b> 100/28 3.57143 of the amount on line 632* on page 8, <b>minus</b> 4 times the amount on line 636** on page 8, and <b>minus</b> 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:**
- 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.
  - For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

**Business limit reduction:**

Amount C	x	415 ***	D	=	11,250	E
Reduced business limit (amount C <b>minus</b> amount E) (if negative, enter "0")					425	F
Business limit the CCPC assigns under subsection 125(3.2) (from line 515 below)					G	G
Amount F <b>minus</b> amount G					427	H

**Small business deduction**

Amount A, B, C, or H, whichever is the least	x	Number of days in the tax year before January 1, 2016	x	17 % =	1	
		Number of days in the tax year	365			
Amount A, B, C, or H, whichever is the least	x	Number of days in the tax year after December 31, 2015, and before January 1, 2018	x	17.5 % =	2	
		Number of days in the tax year	365			
Amount A, B, C, or H, whichever is the least	x	Number of days in the tax year after December 31, 2017	x	18 % =	3	
		Number of days in the tax year	365			
Total of amounts 1, 2 and 3 (enter amount I on line J on page 8)					430	I

\* 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.



**Small business deduction (continued)**

**Specified corporate income and assignment under subsection 125(3.2)**

**Applicable to tax years that begin after March 21, 2016**

Except that, if the tax year of your corporation started before and ends on or after March 22, 2016 and in the tax year of a CCPC, you can make an assignment of business limit to that other CCPC if its tax year started after March 21, 2016.

J1 Name of corporation receiving the income and assigned amount	J Business number of the corporation receiving the assigned amount	K Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column J <sup>3</sup>	L Business limit assigned to corporation identified in column J <sup>4</sup>
	<b>490</b>	<b>500</b>	<b>505</b>
1.			

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 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 K 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 425.

**General tax reduction for Canadian-controlled private corporations**

**Canadian-controlled private corporations throughout the tax year**

Taxable income from page 3 (line 360 or amount Z, whichever applies)	.....	_____	A
Lesser of amounts B9 and H9 from Part 9 of Schedule 27	.....	_____	B
Amount K13 from Part 13 of Schedule 27	.....	_____	C
Personal services business income	.....	<b>432</b>	D
Amount used to calculate the credit union deduction (amount F from Schedule 17)	.....	_____	E
Amount from line 400, 405, 410, or 427 on page 4, whichever is the least	.....	_____	F
Aggregate investment income from line 440 on page 6*	.....	_____	G
Subtotal (add amounts B to G)	.....	_____	H
Amount A minus amount H (if negative, enter "0")	.....	_____	I
<b>General tax reduction for Canadian-controlled private corporations</b> – Amount I multiplied by 13 %	.....	_____	J

Enter amount J 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 page 3 (line 360 or amount Z, whichever applies)	.....	_____	K
Lesser of amounts B9 and H9 from Part 9 of Schedule 27	.....	_____	L
Amount K13 from Part 13 of Schedule 27	.....	_____	M
Personal services business income	.....	<b>434</b>	N
Amount used to calculate the credit union deduction (amount F from Schedule 17)	.....	_____	O
Subtotal (add amounts L to O)	.....	_____	P
Amount K minus amount P (if negative, enter "0")	.....	_____	Q
<b>General tax reduction</b> – Amount Q multiplied by 13 %	.....	_____	R

Enter amount R 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	<b>440</b>		A
Amount A	$\times$	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}} \times 26 \frac{2}{3} \% =$	1
Amount A	$\times$	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}} \times 30 \frac{2}{3} \% =$	2
Subtotal (amount 1 plus amount 2)			B
Foreign investment income from Schedule 7	<b>445</b>		C
Amount C	$\times$	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}} \times 9 \frac{1}{3} \% =$	3
Amount C	$\times$	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}} \times 8 \% =$	4
Subtotal (amount 3 plus amount 4)			D
Foreign non-business income tax credit from line 632 on page 8 minus amount D (if negative, enter "0")			E
Amount B minus amount E (if negative, enter "0")			F
Foreign non-business income tax credit from line 632 on page 8			G
Number of days in the tax year before January 1, 2016	$\times$	35	5
Number of days in the tax year		365	
Number of days in the tax year after December 31, 2015	$\times$	$38 \frac{2}{3}$	6
Number of days in the tax year		365	
Subtotal (amount 5 plus amount 6)			38.6667 H
Amount G	$\times$	$\frac{100}{38.6667}$	I
Taxable income from line 360 on page 3			J
<b>Deduct:</b>			
Amount from line 400, 405, 410, or 427 on page 4, whichever is the least			K
Amount I			L
Foreign business income tax credit from line 636 on page 8	$\times$	4	M
Subtotal (total of amounts K to M)			N
Subtotal (amount J minus amount N)			O
Amount O	$\times$	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}} \times 26 \frac{2}{3} \% =$	7
Amount O	$\times$	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}} \times 30 \frac{2}{3} \% =$	8
Subtotal (amount 7 plus amount 8)			P
Part I tax payable minus investment tax credit refund (line 700 minus line 780 from page 9)			Q
<b>Refundable portion of Part I tax</b> – Amount F, P, or Q, whichever is the least		<b>450</b>	R

**Refundable dividend tax on hand**

Refundable dividend tax on hand at the end of the previous tax year	.....	<b>460</b>	_____	
<b>Deduct:</b>				
Dividend refund for the previous tax year	.....	<b>465</b>	_____	
			=====	▶ _____ A
<b>Add:</b>				
Refundable portion of Part I tax from line 450 on page 6	.....		_____	B
Total Part IV tax payable from Schedule 3	.....		_____	C
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation	.....	<b>480</b>	_____	
			=====	▶ _____ D
<b>Refundable dividend tax on hand at the end of the tax year – Amount A plus amount D</b>	.....	<b>485</b>	=====	

**Dividend refund**

<b>Private and subject corporations at the time taxable dividends were paid in the tax year</b>				
Taxable dividends paid in the tax year from line 460 on page 3 of Schedule 3	.....		=====	E
Amount E	_____	x	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year 365}}$	x 33 1 / 3 % = _____ 1
Amount E	_____	x	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year 365}}$	x 38 1 / 3 % = _____ 2
			=====	▶ _____ F
Subtotal (amount 1 plus amount 2)			=====	
Refundable dividend tax on hand at the end of the tax year from line 485 above	.....		=====	G
<b>Dividend refund – Amount F or G, whichever is less</b>	.....		=====	H

Enter amount H on line 784 on page 9.

**Part I tax**

Base amount Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) <b>multiplied</b> by	38 % . . .	<b>550</b>	A
<b>Additional tax on personal services business income</b> (section 123.5)			
Taxable income from a personal services business	x	Number of days in the tax year after December 31, 2015 365	
<b>555</b>		x	
		5 % =	<b>560</b>
		Number of days in the tax year 365	B
Recapture of investment tax credit from Schedule 31			<b>602</b> C
<b>Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income</b> (if it was a CCPC throughout the tax year)			
Aggregate investment income from line 440 on page 6			D
Taxable income from line 360 on page 3			E
<b>Deduct:</b>			
Amount from line 400, 405, 410, or 427 on page 4, whichever is the least			F
Net amount (amount E <b>minus</b> amount F)			G
Amount D or G, whichever is less	x	Number of days in the tax year before January 1, 2016 365	
		x	
		6 2 / 3 % =	1
Amount D or G, whichever is less	x	Number of days in the tax year after December 31, 2015 365	
		x	
		10 2 / 3 % =	2
Refundable tax on CCPC's investment income (amount 1 <b>plus</b> amount 2)			<b>604</b> H
Subtotal (add amounts A, B, C, and H)			I
<b>Deduct:</b>			
Small business deduction from line 430 on page 4			J
Federal tax abatement		<b>608</b>	
Manufacturing and processing profits deduction from Schedule 27		<b>616</b>	
Investment corporation deduction		<b>620</b>	
Taxed capital gains		<b>624</b>	
Additional deduction – credit unions from Schedule 17		<b>628</b>	
Federal foreign non-business income tax credit from Schedule 21		<b>632</b>	
Federal foreign business income tax credit from Schedule 21		<b>636</b>	
General tax reduction for CCPCs from amount J on page 5		<b>638</b>	
General tax reduction from amount R on page 5		<b>639</b>	
Federal logging tax credit from Schedule 21		<b>640</b>	
Eligible Canadian bank deduction under section 125.21		<b>641</b>	
Federal qualifying environmental trust tax credit		<b>648</b>	
Investment tax credit from Schedule 31		<b>652</b>	
Subtotal			K
<b>Part I tax payable</b> – Amount I <b>minus</b> amount K			L
Enter amount L on line 700 on page 9.			

**Privacy statement**

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 047.

**Summary of tax and credits**

**Federal tax**

Part I tax payable from amount L on page 8	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 \_\_\_\_\_

**Add provincial or territorial tax:**

Provincial or territorial jurisdiction . . . **750** QC  
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta) . . . **760**  
Total tax payable **770** \_\_\_\_\_ A

**Deduct other credits:**

Investment tax credit refund from Schedule 31	780
Dividend refund from amount H on page 7	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	<b>801</b>
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	<b>890</b>

Refund code **894** \_\_\_\_\_ Overpayment \_\_\_\_\_ Balance (amount A minus amount B) \_\_\_\_\_ B

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

Balance unpaid . . . . . \_\_\_\_\_

For information on how to make your payment, go to [cra.gc.ca/payments](http://cra.gc.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** 1 Yes  2 No

If this return was prepared by a tax preparer for a fee, provide their EFILE number . . . . . **920** D7996

PREPARED SOLELY FOR INCOME TAX PURPOSES WITHOUT AUDIT OR REVIEW FROM INFORMATION PROVIDED BY THE TAXPAYER.

**Certification**

I, **950** TAMBLYN Lastname **951** GREG First name **954** Executive Director 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 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** 2018-05-01 Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation **956** (916) 449-9966 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** \_\_\_\_\_ Name of other authorized person **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  2

Form identifier 100

**GENERAL INDEX OF FINANCIAL INFORMATION – GIF1**

Corporation's name	Business number	Tax year end Year Month Day
WESTERN CLIMATE INITIATIVE, INC.	78683 4291 RC0001	2017-12-31

**Balance sheet information**

Account	Description	GIFI	Current year	Prior year
<b>Assets</b>				
	Total current assets	<b>1599</b> +	5,378,980	6,191,500
	Total tangible capital assets	<b>2008</b> +	1,623	1,737
	Total accumulated amortization of tangible capital assets	<b>2009</b> -	1,623	1,737
	Total intangible capital assets	<b>2178</b> +		
	Total accumulated amortization of intangible capital assets	<b>2179</b> -		
	Total long-term assets	<b>2589</b> +		
	* Assets held in trust	<b>2590</b> +		
	<b>Total assets</b> (mandatory field)	<b>2599</b> =	<u>5,378,980</u>	<u>6,191,500</u>
<b>Liabilities</b>				
	Total current liabilities	<b>3139</b> +	788,539	791,638
	Total long-term liabilities	<b>3450</b> +		
	* Subordinated debt	<b>3460</b> +		
	* Amounts held in trust	<b>3470</b> +		
	<b>Total liabilities</b> (mandatory field)	<b>3499</b> =	<u>788,539</u>	<u>791,638</u>
<b>Shareholder equity</b>				
	<b>Total shareholder equity</b> (mandatory field)	<b>3620</b> +	4,590,441	5,399,862
	<b>Total liabilities and shareholder equity</b>	<b>3640</b> =	<u>5,378,980</u>	<u>6,191,500</u>
<b>Retained earnings</b>				
	<b>Retained earnings/deficit – end</b> (mandatory field)	<b>3849</b> =	<u>4,590,441</u>	<u>5,399,862</u>

\* Generic item

# Current Assets

## SCHEDULE 100

Form identifier 1599

Account	Description	GIFI	Current year	Prior year
<b>Cash and deposits</b>				
	* Cash and deposits	<b>1000</b>	4,244,826	4,892,333
	<b>Cash and deposits</b>		<u>4,244,826</u>	<u>4,892,333</u>
<b>Accounts receivable</b>				
	* Accounts receivable	<b>1060</b>	1,123,275	1,290,796
	<b>Accounts receivable</b>		<u>1,123,275</u>	<u>1,290,796</u>
<b>Other current assets</b>				
	Prepaid expenses	<b>1484</b>		8,371
	Security/tender deposits	<b>1486</b>	10,879	
	<b>Other current assets</b>		<u>10,879</u>	<u>8,371</u>
	<b>Total current assets</b>	<b>1599</b>	<u>5,378,980</u>	<u>6,191,500</u>

\* Generic item

# Tangible Capital Assets and Accumulated Amortization

## SCHEDULE 100

Form identifier 2008/2009

Account	Description	GIFI	Tangible capital assets	Accumulated amortization	Prior year
<b>Machinery, equipment, furniture and fixtures</b>					
	Computer equipment/software	1774	+	1,623	1,737
	Accumulated amortization of computer equipment/software	1775		- 1,623	1,737
	<b>Total</b>			<u>1,623</u>	<u>1,623</u>
	<b>Total tangible capital assets</b>	2008	=	<u>1,623</u>	<u>1,737</u>
	<b>Total accumulated amortization of tangible capital assets</b>	2009	=	<u>1,623</u>	<u>1,737</u>

\* Generic item



# Current Liabilities

## SCHEDULE 100

Form identifier 3139

Account	Description	GIFI	Current year	Prior year
<b>Amounts payable and accrued liabilities</b>				
	* Amounts payable and accrued liabilities .....	<b>2620</b>	<u>788,539</u>	<u>791,638</u>
	<b>Amounts payable and accrued liabilities</b> .....		+ <u>788,539</u>	<u>791,638</u>
	<b>Total current liabilities</b> .....	<b>3139</b>	= <u>788,539</u>	<u>791,638</u>

\* Generic item

# Shareholder Equity

## SCHEDULE 100

Form identifier 3620

Account	Description	GIFI	Current year	Prior year
	* Retained earnings/deficit	3600 +	4,590,441	5,399,862
	<b>Total shareholder equity</b>	<b>3620 =</b>	<u>4,590,441</u>	<u>5,399,862</u>

\* Generic item

# Retained Earnings/Deficit

**SCHEDULE 100**

Form identifier 3849

Account	Description	GIFI	Current year	Prior year
	* Retained earnings/deficit – start	<b>3660</b> +	5,399,862	4,616,806
	* Net income/loss	<b>3680</b> +	124,243	783,056
<b>Other items affecting retained earnings</b>				
	Currency adjustments	<b>3743</b>	-354,709	
	Unusual revenue items	<b>3744</b>	-578,955	
	<b>Other items affecting retained earnings</b>	+	-933,664	
	<b>Retained earnings/deficit – end</b>	<b>3849</b> =	4,590,441	5,399,862

\* Generic item

# Attached Schedule with Total

GIFI code 3744 – Unusual revenue items

Title Code IGRF 3744 – Éléments inhabituels de revenu

Description	Operator (Note)	Amount	
Résultats - ÉU / Net income USA (CAD)	-	578,954	98
	+		
	<b>Total</b>	<b>-578,954</b>	<b>98</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula  $1+2*3$  will not result in the same thing as the formula  $1+3*2$ .

Form identifier 125

**GENERAL INDEX OF FINANCIAL INFORMATION – GIFI**

Corporation's name WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	Tax year end Year Month Day 2017-12-31
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**Income statement information**

Description	GIFI
Operating name	<b>0001</b>
Description of the operation	<b>0002</b>
Sequence number	<b>0003</b> 01

Account	Description	GIFI	Current year	Prior year
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**Income statement information**

Total sales of goods and services	<b>8089</b> +		
Cost of sales	<b>8518</b> -		
<b>Gross profit/loss</b>	<b>8519</b> =		
Cost of sales	<b>8518</b> +		
Total operating expenses	<b>9367</b> +	3,006,770	2,124,625
<b>Total expenses (mandatory field)</b>	<b>9368</b> =	3,006,770	2,124,625
Total revenue (mandatory field)	<b>8299</b> +	3,131,013	2,907,681
Total expenses (mandatory field)	<b>9368</b> -	3,006,770	2,124,625
<b>Net non-farming income</b>	<b>9369</b> =	124,243	783,056

**Farming income statement information**

Total farm revenue (mandatory field)	<b>9659</b> +		
Total farm expenses (mandatory field)	<b>9898</b> -		
<b>Net farm income</b>	<b>9899</b> =		

<b>Net income/loss before taxes and extraordinary items</b>	<b>9970</b> =	124,243	783,056
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<b>Total other comprehensive income</b>	<b>9998</b> =		
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**Extraordinary items and income (linked to Schedule 140)**

Extraordinary item(s)	<b>9975</b> -		
Legal settlements	<b>9976</b> -		
Unrealized gains/losses	<b>9980</b> +		
Unusual items	<b>9985</b> -		
Current income taxes	<b>9990</b> -		
Future (deferred) income tax provision	<b>9995</b> -		
Total – Other comprehensive income	<b>9998</b> +		
<b>Net income/loss after taxes and extraordinary items (mandatory field)</b>	<b>9999</b> =	124,243	783,056

# Revenue

## SCHEDULE 125

Form identifier 8299

Account	Description	GIFI	Current year	Prior year
<b>NPO amounts received</b>				
	Gross sales and revenues from organizational activities	<b>8224</b>	3,102,236	2,895,852
	<b>NPO amounts received</b>		<u>3,102,236</u>	<u>2,895,852</u>
<b>Other revenue</b>				
	Foreign exchange gains/losses	<b>8231</b>	28,777	11,829
	<b>Other revenue</b>		<u>28,777</u>	<u>11,829</u>
	<b>Total revenue</b>	<b>8299</b>	<u>3,131,013</u>	<u>2,907,681</u>

\* Generic item

# Attached Schedule with Total

GIFI code 8863 – Amount – Consulting fees

Title GIFI Code 8863 – Amount – Consulting fees

Description	Operator (Note)	Amount	
Cap and Trade Admin Services:Contractor Fees:6110 · CITSS Interm Hosting&De		964,788	65
Cap and Trade Admin Services:Contractor Fees:6120 · CITSS Help Desk	+	5,143	10
	+		
	<b>Total</b>	<b>969,931</b>	<b>75</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2\*3 will not result in the same thing as the formula 1+3\*2.

## Attached Schedule with Total

GIFI code 8871 – Amount – Management and administration fees

Title GIFI Code 8871 – Amount – Management and administration fees

Description	Operator (Note)	Amount	
Cap and Trade Admin Services:Contractor Fees:6210 · Auction Admin Services		797,762	24
Cap and Trade Admin Services:Contractor 6310-Financial admin services	+	317,291	29
Cap and Trade Admin Services:Contractor 6410- Market Monitoring	+	42,199	41
Personnel and Direct Operations:Personnel 7261 Project management services	+	70,947	25
Personnel and Direct Operations:Other Operating Expenses:7320-1 · Finance a	+	18,826	88
Personnel and Direct Operations:Other Operating Expenses:7320-2 · Finance a	+	38,967	91
Personnel and Direct Operations:Personnel 7262 Office administrator service	+	27,781	38
Cap and Trade Admin Services:Contractor 6610 Systems audits	+	158,361	67
	+		
	<b>Total</b>	<b>1,472,138</b>	<b>03</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2\*3 will not result in the same thing as the formula 1+3\*2.



# Attached Schedule with Total

GIFI code 9060 – Amount – Salaries and wages

Title GIFI Code 9060 – Amount – Salaries and wages

Description	Operator (Note)	Amount	
Personnel and Direct Operations:Personnel Expense:7210 · Salaries and wages		117,281	73
Personnel and Direct Operations:Personnel Expense:7211 · Salaries and wages	+	1,923	66
Personnel and Direct Operations:Personnel Expense:7215 · Salaries and wages	+	94,413	78
Personnel and Direct Operations:Personnel Expense:7220 · Salaries and wages	+	65,901	42
Personnel and Direct Operations:Personnel Expense:7221 · Salaries and wages	+	-2,108	06
Personnel and Direct Operations:Personnel Expense:7225 · Salaries and wages	+	45,320	16
Personnel and Direct Operations:Personnel Expense:7230 · Salaries and wages	+	7,185	59
Personnel and Direct Operations:Personnel Expense:7240 · Salaries and wages	+	6,614	69
Personnel and Direct Operations:Personnel Expense:7250-1 · Payroll Taxes -	+	8,809	49
Personnel and Direct Operations:Personnel Expense:7255-1 · Payroll Taxes -	+	9,692	85
Personnel and Direct Operations:Personnel Expense:7255-2 · Payroll Taxes -	+	5,604	42
Personnel and Direct Operations:Personnel Expense:7235 · Employee Benefits	+	600	99
	+		
	<b>Total</b>	<b>361,240</b>	<b>72</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2\*3 will not result in the same thing as the formula 1+3\*2.

# Attached Schedule with Total

GIFI code 8231 – Amount – Foreign exchange gains/losses

Title GIFI Code 8231 – Amount – Foreign exchange gains/losses

Description	Operator (Note)	Amount	
foreign exchange gains/losses		12,791	82
foreign exchange gains/losses	+	15,984	71
	+		
	<b>Total</b>	<b>28,776</b>	<b>53</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula  $1+2*3$  will not result in the same thing as the formula  $1+3*2$ .

# Operating Expenses

## SCHEDULE 125

Form identifier 9367

Account	Description	GIFI	Current year	Prior year
<b>Insurance</b>				
	* Insurance	8690	38,356	39,247
	<b>Insurance</b>		<u>38,356</u>	<u>39,247</u>
<b>Office expenses</b>				
	* Office expenses	8810	490	1,698
	<b>Office expenses</b>		<u>490</u>	<u>1,698</u>
<b>Professional fees</b>				
	* Professional fees	8860	32,465	29,492
	Legal fees	8861	61,331	109,576
	Accounting fees	8862	6,676	8,298
	Consulting fees	8863	969,932	876,756
	Management and administration fees	8871	1,472,138	619,988
	<b>Professional fees</b>		<u>2,542,542</u>	<u>1,644,110</u>
<b>Rental</b>				
	* Rental	8910	19,287	18,372
	<b>Rental</b>		<u>19,287</u>	<u>18,372</u>
<b>Salaries and wages</b>				
	* Salaries and wages	9060	361,241	396,919
	<b>Salaries and wages</b>		<u>361,241</u>	<u>396,919</u>
<b>Travel expenses</b>				
	* Travel expenses	9200	11,947	8,318
	Meetings and conventions	9201		42
	<b>Travel expenses</b>		<u>11,947</u>	<u>8,360</u>
<b>Utilities</b>				
	Telephone and telecommunications	9225	4,578	1,137
	<b>Utilities</b>		<u>4,578</u>	<u>1,137</u>
<b>Other expenses</b>				
	* Other expenses	9270	28,329	14,782
	<b>Other expenses</b>		<u>28,329</u>	<u>14,782</u>
	<b>Total operating expenses</b>	<b>9367</b>	<u>3,006,770</u>	<u>2,124,625</u>

\* Generic item

# Attached Schedule with Total

GIFI code 9270 – Amount – Other expenses

Title GIFI Code 9270 – Amount – Other expenses

Description	Operator (Note)	Amount	
Personnel and Direct Operations:Other Operating Expenses:7340-2 · IT Servic		3,330	60
Personnel and Direct Operations:Other Operating Expenses:7360	+	10,343	89
Personnel and Direct Operations:Other Operating Expenses:7370 · Depreciatio	+		
Personnel and Direct Operations:Other Operating Expenses:8510-2 · Other Exp	+	1,668	93
Board Designated Expenditure: 9510	+	12,986	00
	+		
	<b>Total</b>	<b>28,329</b>	<b>42</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2\*3 will not result in the same thing as the formula 1+3\*2.

# Attached Schedule with Total

GIFI code 8861 – Amount – Legal fees

Title GIFI code 8861 – Amount – Legal fees

Description	Operator (Note)	Amount	
Personnel and Direct Operations:Other Operating Expenses:7310-1 · Legal Fee		56,943	18
Personnel and Direct Operations:Other Operating Expenses:7310-2 · Legal Fee	+	4,387	57
	+		
	<b>Total</b>	<b>61,330</b>	<b>75</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2\*3 will not result in the same thing as the formula 1+3\*2.

# Attached Schedule with Total

GIFI code 8862 – Amount – Accounting fees

Title GIFI code 8862 – Amount – Accounting fees

Description	Operator (Note)	Amount	
Personnel and Direct Operations:Other Operating Expenses:7326-1 · Payroll P		6,298	81
Personnel and Direct Operations:Other Operating Expenses:7326-2 · Payroll P	+	377	58
	+		
	<b>Total</b>	<b>6,676</b>	<b>39</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2\*3 will not result in the same thing as the formula 1+3\*2.

# Attached Schedule with Total

GIFI code 8690 – Amount – Insurance

Title GIFI code 8690 – Amount – Insurance

Description	Operator (Note)	Amount
Personnel and Direct Operations:Personnel Expense:7270 · Workers' Comp. Ins		1,876 14
Personnel and Direct Operations:Other Operating Expenses:8150-1 · Insurance	+	36,479 82
	+	
	<b>Total</b>	<b>38,355 96</b>

**Note:** The calculations are performed one at a time, from the first to the last line, and not according to the priority rules of the operations. For example, the formula 1+2\*3 will not result in the same thing as the formula 1+3\*2.

## Notes Checklist

Corporation's name WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	Tax year-end Year Month Day 2017-12-31
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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. 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.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI)* and T4012, *T2 Corporation – Income Tax Guide*.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

### Part 1 – Information on the accountant who prepared or reported 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

**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.

\*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 with the financial statements

Choose the option that represents the highest level of involvement of the accountant: **198**

Completed an auditor's report 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: **110**

Prepared the tax return (financial statements prepared by client) 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 104 to 107 below:

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



**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** 1 Yes  2 No

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

	<b>In net income</b> Increase (decrease)	<b>In OCI</b> Increase (decrease)
Property, plant, and equipment .....	<b>210</b>	<b>211</b>
Intangible assets .....	<b>215</b>	<b>216</b>
Investment property .....	<b>220</b>	
Biological assets .....	<b>225</b>	
Financial instruments .....	<b>230</b>	<b>231</b>
Other .....	<b>235</b>	<b>236</b>

**Financial instruments**

Did the corporation derecognize any financial instrument(s) during the tax year (other than trade receivables)? ..... **250** 1 Yes  2 No

Did the corporation apply hedge accounting during the tax year? ..... **255** 1 Yes  2 No

Did the corporation discontinue hedge accounting during the tax year? ..... **260** 1 Yes  2 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** 1 Yes  2 No

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

**Part XIV – Additional Tax on Non-Resident Corporations**

Corporation's name WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	Tax year-end Year Month Day 2017-12-31
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- Complete this schedule if you are a non-resident corporation that earned income from a business carried on in Canada.
- All legislative references on this schedule are to the *Income Tax Act* and the *Income Tax Regulations*.
- Subsection 219(1.1) modifies the meaning of the term **taxable Canadian property** and subsection 219(8) defines the term **qualified related corporation** for the purpose of the Part XIV tax.
- In this schedule, **qualified property** means property that was used to gain or produce income from a business carried on in Canada before being transferred to a qualified related corporation.
- No Part XIV tax is payable for a tax year by a non-resident corporation that was throughout the year either:
  - a corporation whose principal business was transporting persons or goods, communications, or mining iron ore in Canada;
  - an insurance corporation, unless it ceases to carry on all or substantially all of its insurance business in Canada in the tax year or it elects under subsection 219(4) in prescribed form to pay the additional tax; or
  - a corporation exempt from tax under section 149.

(Report all amounts in Canadian funds.)

**Part 1 – Base amount with additions (adjusted taxable income)**

Taxable income earned in Canada for the year	_____	A
Line 360 or amount Z if applicable, of the T2 – Corporation Income Tax Return.		
Excluded gains per subsection 219(1.1)	<b>099</b> _____	
Base amount (amount A minus line 099) (if negative, enter "0")	<b>100</b> _____	▶
Taxable dividends deducted under section 112 and paragraph 115(1)(e)	<b>101</b> _____	
Taxable capital gains from a disposition of a taxable Canadian property other than excluded gains deducted at line 099	<b>103</b> _____	
Allowable capital losses on disposition of taxable Canadian property	<b>104</b> _____	
Net capital losses of other years that are deductible in the current year	<b>105</b> _____	
Subtotal (line 104 plus line 105)	<b>106</b> _____	▶
Excess (line 103 minus line 106) (if negative, enter "0")	<b>107</b> _____	▶
Grant or credit received in the year as a reimbursement of royalty income related to crown resources that was not included in the base amount for a previous tax year that began before 1996	<b>108</b> _____	
If the corporation disposed of qualified property in the year to a Canadian corporation that was, immediately after the disposition, its qualified related corporation, in return for consideration that includes a share, provide the following details of the disposition:		
Fair market value of the qualified property	<b>109</b> _____	
Proceeds of disposition of the property	<b>110</b> _____	
Excess (line 109 minus line 110) (if negative, enter "0")	<b>111</b> _____	▶
Allowance for investments in property in Canada claimed in the previous tax year	<b>112</b> _____	
<b>Base amount with additions (add lines 100, 101, 107, 108, 111, and 112)</b>	<b>113</b> _____	

**Part 2 – Deductions from the base amount**

Federal tax payable under Parts I and VI (total of lines 700 and 720 of the T2 return) ..... **114** \_\_\_\_\_

Provincial and territorial income tax payable before refundable tax credits  
(this amount should **not** include Ontario special additional tax on life insurance corporations or any provincial capital taxes) ..... **115** \_\_\_\_\_

Total tax payable (line 114 **plus** line 115) = **B** \_\_\_\_\_

Amount B \_\_\_\_\_ x \_\_\_\_\_ Line 100 Amount A \_\_\_\_\_ = ..... **116** \_\_\_\_\_

Non-deductible interest and penalties on federal, provincial, or territorial income tax payable ..... **117** \_\_\_\_\_

Allowance for investments in property in Canada claimed for the year (line 223 or line 665) ..... **118** \_\_\_\_\_

If the corporation disposed of qualified property in the year to a Canadian corporation (referred to as the **purchaser**) that was, immediately after the disposition, its qualified related corporation, in return for consideration that includes a share of the purchaser, provide the following details of the disposition:

Fair market value of the qualified property ..... **120** \_\_\_\_\_

Increase in paid-up capital for the shares of the purchaser ..... **121** \_\_\_\_\_

Fair market value of the consideration that is not a share ..... **122** \_\_\_\_\_

Subtotal (line 121 **plus** line 122) = **C** \_\_\_\_\_

Excess (line 120 **minus** amount C) (if negative, enter "0") **123** \_\_\_\_\_

**Deductions from the base amount (add lines 116, 117, 118, and 123)** ..... **124** \_\_\_\_\_

**Part 3 – Part XIV tax payable**

Base amount with additions (line 113) ..... D \_\_\_\_\_

Deductions from the base amount (line 124) ..... E \_\_\_\_\_

Net base amount (amount D **minus** amount E) (if negative, enter "0") **125** \_\_\_\_\_

Exemption of accumulated earnings claimed, based on a tax treaty with certain foreign countries (cannot exceed line 510) ..... **500** \_\_\_\_\_

Taxable base amount (line 125 **minus** line 500) (if negative, enter "0") = \_\_\_\_\_ F \_\_\_\_\_

Tax rate (tax treaties with other countries may allow a lower rate) ..... x \_\_\_\_\_ 25 % G \_\_\_\_\_

**Part XIV tax payable (amount F multiplied by amount G)** ..... **126** \_\_\_\_\_

Enter on line 728 of the T2 return.

**Part 4 – Continuity of exemption of accumulated earnings**

If a corporation is resident in a country with which Canada has an income tax treaty, the treaty may provide an exemption on the first \$500,000 of accumulated earnings (refer to the applicable income tax treaty).

Unused exemption of accumulated earnings at the end of the previous tax year (line 520 from the previous year's Schedule 20 – Part XIV Additional Tax on Non-Resident Corporations)(cannot exceed \$500,000)\* ..... **510** \_\_\_\_\_

Exemption of accumulated earnings claimed, based on a tax treaty with certain foreign countries (line 500) ..... H \_\_\_\_\_

Closing balance for the exemption of accumulated earnings (line 510 **minus** amount H) ..... **520** \_\_\_\_\_

\*If this is the first time the corporation is subject to Part XIV tax, enter \$500,000.

**Part 5 – Regulation 808 – Allowance for investments in property in Canada claimed for the year**

**This part does not apply to an authorized foreign bank (see Part 6).**

Throughout Part 5, if the amount is negative, enter "0".

Cost amount at the end of the year of land owned in Canada (other than excluded land) for gaining or producing income from a business carried on in Canada	<b>200</b>	_____
Cost amount immediately after the end of the year of depreciable property owned in Canada for gaining or producing income from a business carried on in Canada	<b>201</b>	_____
Cumulative eligible capital immediately after the end of the year, for each business carried on in Canada, multiplied by 4/3	<b>202</b>	_____
For a corporation other than a principal-business corporation: Canadian exploration and development expenses not deducted in computing income for the year or for a previous year, plus the cumulative Canadian exploration expense at the end of the year, minus any deduction claimed for the year under subsection 66.1(3)	<b>203</b>	_____
Cumulative Canadian development expense at the end of the year, minus any deduction claimed for the year under subsection 66.2(2)	<b>204</b>	_____
Cumulative Canadian oil and gas property expense at the end of the year, minus any deduction claimed for the year under subsection 66.4(2)	<b>205</b>	_____
Cost amount at the end of the year of each debt receivable as a result of the disposition of property described at lines 200, 201 and 202	<b>206</b>	_____
Cost amount at the end of the year of each property (other than a Canadian resource property) described in the inventory for a business carried on in Canada	<b>207</b>	_____
Cost amount at the end of the year of each debt receivable (other than a debt referred to at line 206 or a bad debt) for which an amount has been included in income for the year or for a previous year from a business carried on in Canada, or for a loan made by the corporation where any part of its business carried on in Canada was the lending of money	<b>208</b>	_____
Cash balance at the end of the year, plus cost amount at the end of the year, of each bond, debenture, bill, note, mortgage, or similar obligation that was issued by an arm's length person resident in Canada and that matures within one year of acquisition	<b>210</b>	_____
Total of the cost amount of the property described at line 210 at the end of each month in the year, divided by the number of months in that year, multiplied by 4/3	<b>211</b>	_____
Allowable liquid assets (line 210 or line 211, whichever is less)	<b>212</b>	_____
Subtotal (add lines 200, 201, 202, 203, 204, 205, 206, 207, 208, and 212)	<b>213</b>	=====
Reserves for doubtful debts, certain guarantees, or unpaid amounts deducted in computing income for the year from a business carried on in Canada	<b>214</b>	_____
Reserves for capital gains deducted in the year for a debt referred to at line 206	<b>215</b>	_____
Amount owing as a result of an acquisition of property described at lines 200, 201, and 207, an expense made as described at lines 203, 204, and 205, or any other expense made that was deducted in computing income for the year or for a previous year, from a business carried on in Canada	<b>216</b>	_____
Proportion of the amount owing on account of an interest-bearing obligation, equal to the interest paid or payable on the obligation that is deductible, or would otherwise be deductible, in computing income for the year from a business carried on in Canada, divided by the total interest paid or payable on the obligation for the year	<b>217</b>	_____
Unpaid federal Part I tax, excluding the lesser of the two following amounts: the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property not used or held in the course of carrying on a business in Canada; and the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property	<b>218</b>	_____
Unpaid provincial or territorial income tax, excluding the lesser of the two following amounts: the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property not used or held in the course of carrying on a business in Canada; and the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property	<b>219</b>	_____
Subtotal (add lines 214, 215, 216, 217, 218, and 219)	<b>221</b>	=====▶
Qualified investments in property in Canada (line 213 minus line 221)	<b>222</b>	=====
<b>Allowance for investments in property in Canada claimed for the year</b>	<b>223</b>	=====
Enter on line 118.		

**Part 6 – Regulation 808 – Allowance of an authorized foreign bank for investments in property in Canada claimed for the year**

Provide details below. If you need more space, continue on a separate schedule.

A	B	C	D	E	F
Calculation period* end (yyyy-mm-dd)	Bank's assets at the end of the period	5 % of amount B	Cost amount at the end of the period**	Bank's liabilities to other persons and partnerships at the end of the period	Bank's branch advances at the end of the period
1.					

G	H	I	J	K	L
Amount E plus amount F	Amount claimed by the bank under clause 20.2(3)(b)(ii)(A) (cannot be greater than amount B minus the total of amount C and amount G)	Amount G plus amount H	Amount D minus amount I (if negative, enter "0")	Greater of amount C and amount J	
1.					
<b>Total</b>					

Average (amount L divided by the number of calculation periods in column A) ..... **650** \_\_\_\_\_

Total of amounts determined under Regulation 808(8)(b), except if the amount is a liability of the bank that has been included in column E for the bank's last calculation period for the year ..... **655** \_\_\_\_\_

Qualified authorized foreign bank investments in property in Canada (line 650 minus line 655) ..... **660** \_\_\_\_\_

**Allowance of an authorized foreign bank for investments in property in Canada claimed for the year** ..... **665** \_\_\_\_\_

Enter on line 118.

\* As defined in subsection 20.2(1) of the Act.

\*\* Total of the cost amount to the bank, at the end of the period (or, in the case of depreciable property or eligible capital property, immediately after the end of the year) of each asset for the bank's Canadian banking business that is an asset recorded in the books of account of the business in the required manner for the branch financial statements (within the meaning assigned by subsection 20.2(1)) for the year.

### Additional Information on Non-Resident Corporations in Canada

Name of corporation WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	Tax year-end Year Month Day 2017-12-31
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- Non-resident corporations must complete and file this schedule with their *T2 Corporation Income Tax Return*.
- A non-resident corporation includes an emigrant corporation and a deemed non-resident corporation according to subsection 250(5) of the *Income Tax Act*.
- All legislative references are to the federal *Income Tax Act* and *Income Tax Regulations*.

#### Part 1 – Incorporation information

Name the country in which the corporation was incorporated (or deemed to have been incorporated according to subsection 250(5.1)) . . . . . **200** US United States

If the corporation was incorporated in Canada, was a certificate of discontinuance issued? **210** 1 Yes  2 No

#### Part 2 – Canadian income of a non-resident corporation

**300** Tick **only one** of the following that most closely applies to the non-resident corporation:

01 **Treaty-based exempt corporation:** A corporation that carried on a treaty-protected business in Canada, had a taxable capital gain subject to tax in Canada, or disposed of a taxable Canadian property that was a treaty-protected property. Complete and attach Schedule 91, *Information Concerning Claims for Treaty-Based Exemptions*. If you are claiming a refund of the withholding tax for services rendered in Canada, provide the original T4A-NR slip along with a copy of your contract.

**Note**

Box 01 also includes a non-resident corporation (or deemed non-resident according to subsection 250(6)) with income earned in Canada from the operation of a ship or aircraft in international traffic, which is exempt from tax under paragraph 81(1)(c).

02 **Disposition of taxable Canadian property:** A corporation reporting a disposition of taxable Canadian property. Attach Form T2064, *Certificate – Proposed Disposition of Property by a Non-resident of Canada*, or Form T2068, *Certificate – The Disposition of Property by a Non-Resident of Canada*. See section 116 and Information Circular IC72-17, *Procedures concerning the disposition of taxable Canadian property by non-residents of Canada – Section 116*.

**Note**

If the corporation disposed of a taxable Canadian property (other than real property) that was a treaty-protected property or had a taxable capital gain in respect of a property that was a treaty-protected property, tick box 01 rather than box 02. If the corporation carried on business in Canada through a permanent establishment and disposed of a taxable Canadian property, tick box 07 rather than box 02.

03 **Section 216:** A corporation that is electing to file a Canadian income tax return under section 216. If a corporation files its T2 return under subsection 216(1), it will be subject to Part I tax on the net rental income and must file its income tax return within two years from the end of the tax year unless an election under subsection 216(4) has been filed. Where an election under subsection 216(4) has been filed, the income tax return must be filed within six months from the end of the tax year. See Interpretation Bulletin IT-393, *Election Re: Tax on Rents and Timber Royalties Non-Residents*.

**Note**

If both rental income and disposition of a taxable Canadian property have to be reported during the tax year, file a **separate** tax return under section 116 for capital gains. Tick box 02 for the separate return.

04 **Travelling corporation:** A corporation that operated in Canada for a limited period of time in a tax year and through which services were provided by an entertainer such as an actor (other than film and video services income, see box 12), a musician, or an athlete to a third party. For more information, see the article on artists and athletes in the appropriate tax convention. Complete and attach Schedule 20, *Part XIV – Additional Tax on Non-Resident Corporations*.

**Note**

If the travelling corporation is claiming a treaty-based exemption for business carried on in Canada, tick box 01 rather than box 04.

**Part 2 – Canadian income of a non-resident corporation (continued)**

- 06 **Emigrant corporation:** A corporation that ceased to be resident in Canada and is subject to Part I and Part XIV taxes. See subsection 219.1(1), subsection 219.1(2), subsection 250(5), and Interpretation Bulletin IT-451, *Deemed Disposition and Acquisition on Ceasing to be or Becoming Resident in Canada*.
- 07 **Canadian branch:** A corporation that earned income from a business carried on in Canada through a branch office. Complete and attach Schedule 20, *Part XIV – Additional Tax on Non-Resident Corporations*. See sections 115 and 219 and Interpretation Bulletin IT-137, *Additional Tax on Certain Corporations Carrying on Business in Canada*.
- Note**  
If the corporation is a non-resident insurance company, refer to box 10 or box 11.
- 08 **Limited liability company (LLC):** A corporation registered under the laws of a state of the United States that is generally recognized as a fiscally transparent entity that is not subject to US taxes, unless it has checked the box on the US tax return to be treated as a corporation for US tax purposes. If the LLC has checked the box on the US tax return, it must provide documentation from the IRS substantiating that it has elected to be taxed as a corporation. Where the LLC has not checked the box, Article IV(6) of the *Canada-US Tax Convention* (Convention) establishes the parameters under which a fiscally transparent LLC may claim the benefits of the Convention. Convention benefits claimed by a fiscally transparent LLC with respect to an amount of income, profit or gain will be permitted only if the amount is considered to be derived, pursuant to Article IV(6) of the Convention, by a person who is a resident of the United States and that person is a "qualifying person" under Article XXIX-A of the Convention or is entitled, with respect to the amount, to the benefits of the Convention pursuant to paragraph 3, 4, or 6 of Article XXIX-A of the Convention. Where the LLC is eligible to receive benefits under the Convention, the LLC must file Form NR 303, *Declaration of Eligibility for Benefits under a Tax Treaty for a Hybrid Entity*. Where the LLC is not eligible for benefits under the Convention as described above, the LLC is not considered to be a resident of the US for the purposes of Article IV of the Convention. It is subject to Part I and Part XIV taxes and it does not qualify for the reduced tax rates on Canadian-source income. Complete and attach Schedule 20, *Part XIV – Additional Tax on Non-Resident Corporations*.
- 09 **Authorized foreign bank:** A foreign bank that carried on business in Canada through branch offices and is subject to Part XIII.1 tax as per section 218.2. Provide and identify calculations as Schedule 92, *Part XIII.1 Tax – Additional Tax on Authorized Foreign Banks*.
- 10 **Life insurance company:** A corporation that carried on a life insurance business in Canada at any time in the year. See sections 115, 138, and 219, and Interpretation Bulletin IT-137, *Additional Tax on Certain Corporations Carrying on Business in Canada*.
- 11 **Other insurance company:** A corporation that carried on an insurance business **other than life insurance** in Canada at any time in the year. See sections 115, 138, and 219, and Interpretation Bulletin IT-137, *Additional Tax on Certain Corporations Carrying on Business in Canada*.
- Note**  
If the insurance company carried on a **life insurance business** and another type of insurance business in Canada, tick box 10.
- 12 **Actor corporation (section 216.1):** A corporation electing to file a Canadian tax return under section 216.1 will be subject to the applicable taxes on the net Canadian-source acting income from film and video services rendered in Canada.

# Important Notice

## Usage of French in Official Communications

Although you requested the printing of the forms in English, the program prints the forms in French, because *Revenu Québec* requires that corporations established in Québec file keying summaries, income tax returns and related forms in French. This is in compliance with the rules of the "Charte de la langue française".

Where software provides for an English copy of these documents, the following sentence must appear in the upper margin on the first page of each form: "Corporations established in Québec are required to communicate with Revenu Québec in French. Corporations must therefore file the French version of this form." In addition, the word "SPECIMEN" must appear across the centre of each page of the form.

Ignore this warning if this copy is for your office or your client.



Corporations established in Québec are required to communicate with Revenu Québec in French.  
Such corporations must therefore file the French version of this form.



### Power of Attorney, Authorization to Communicate Information, or Revocation

Complete this form to grant a power of attorney or an authorization to a designated person allowing that person to consult confidential information or documents held by Revenu Québec regarding the person identified in Part 1 below. This form can also be used to designate a person to represent the person identified in Part 1 in dealings with Revenu Québec, or to revoke or modify a previously granted authorization or power of attorney.

Before completing this form, read the information on page 4.  
Please print.

You can complete the fillable version of this form directly onscreen on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

Send this form, duly completed and signed, to one of the addresses below.  
**Photocopies are not accepted.**

3800, rue de Marly  
Québec (Québec) G1X 4A5

C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

**You cannot use the same copy of this form to both give and revoke a power of attorney or an authorization; you must complete separate copies of the form. This form cannot be used to notify us of a change of address. To do that, use our online services or the Service québécois de changement d'adresse.**

#### 1 Identification of the person about whom Revenu Québec holds confidential information or documents (Complete the lines that apply to the individual or business.)

Québec enterprise number (NEQ)		Identification number		Social insurance number (SIN)	
1	1171513378	1a	1223540836	1b	
2	1. <input type="checkbox"/> Mr. 2. <input type="checkbox"/> Ms.				
Last name			First name		
2a			2b		
or Name of business					
3	WESTERN CLIMATE INITIATIVE, INC.				
Apt. or suite		Street number		Street name, P.O. box	
4a	1600	4b	980	4c	Ninth Street
City, town or municipality				Province	Postal code
5a	Sacramento US 95814			5b	CA
Area code Telephone		Extension			
5d	(916) 449-9966				

#### 2 Identification of the designated person (Complete the lines that apply to the designated person, who may be either an individual or a business.)

Québec enterprise number (NEQ)		Identification number		Last three numbers of SIN	
10	3341633439	10a	1006424321	10b	
12	1. <input type="checkbox"/> Mr. 2. <input type="checkbox"/> Ms.				
Last name			First name		
12a			12b		
or Name of business					
13	MALLETTE S.E.N.C.R.L.				
Name of the person within the business whom we can contact for information					
Last name			First name		
13a			13b		
Address of the designated person					
Apt. or suite		Street number		Street name, P.O. box	
14a	200	14b	3075	14c	DES QUATRE-BOURGEOIS
City, town or municipality				Province	Postal code
15a	QUÉBEC			15b	QC
Area code Telephone		Extension			
15d	(418) 653-4431				

If the designated person has a professional representative number, enter it on line 16.  
Make sure you entered that person's NEQ on line 10 or his or her identification number on line 10a.

Professional representative number	
16	A120024

Do not use this area.


### 3 Information, documents, periods and taxation years covered by the authorization or power of attorney

#### 3.1 General power of attorney or authorization

Check the box corresponding to the information covered.

- 20 All information held by Revenu Québec with regard to the person identified in Part 1 for the application or enforcement of Québec tax legislation, the *Excise Tax Act*, the *Act to facilitate the payment of support* and the shelter allowance program
- 21 All information held by Revenu Québec with regard to the person identified in Part 1 for the application or enforcement of Québec tax legislation and the *Excise Tax Act*

#### 3.2 Limited power of attorney or authorization

Identify the category or categories of the information or documents covered by the power of attorney or authorization by checking the appropriate box(es) and provide any applicable additional information. Enter, for boxes 31 to 36 (if checked), the applicable file number(s). If you do not enter a specific file number next to a checked box, Revenu Québec will consider all files related to that item to be covered.

22 Support payments (provide file number(s))

<input type="checkbox"/> 22a File	<input type="checkbox"/> 22b File	<input type="checkbox"/> 22c File	<input type="checkbox"/> 22d File
9 0 0	9 0 0	9 0 0	9 0 0

23 The shelter allowance

24 Personal income tax return(s)

25 Corporation income tax return(s)

26 Trust return(s)

27 Advance payments of the tax credit for home-support services for seniors

28 The solidarity tax credit

29 Returns in respect of licence-related duties

30 Registration for GST, QST, source deductions or corporation income tax

31 Establishments that use sales recording modules (SRMs):

<input type="checkbox"/> 31a ER	<input type="checkbox"/> 31b ER	<input type="checkbox"/> 31c ER
---------------------------------	---------------------------------	---------------------------------

32 The GST/HST and QST<sup>1</sup> returns the person's business must file:

<input type="checkbox"/> 32a	<input type="checkbox"/> 32b	<input type="checkbox"/> 32c
------------------------------	------------------------------	------------------------------

33 Fuel tax returns:

<input type="checkbox"/> 33a	<input type="checkbox"/> 33b	<input type="checkbox"/> 33c
------------------------------	------------------------------	------------------------------

34 Tobacco tax returns:

<input type="checkbox"/> 34a	<input type="checkbox"/> 34b	<input type="checkbox"/> 34c
------------------------------	------------------------------	------------------------------

35 Source deductions and employer contributions:

<input type="checkbox"/> 35a R S	<input type="checkbox"/> 35b R S	<input type="checkbox"/> 35c R S
----------------------------------	----------------------------------	----------------------------------

36 The following information or documents: \_\_\_\_\_

#### 3.3 Periods or taxation years covered

Identify the period(s) or taxation year(s) covered by the power of attorney or authorization.

47 All periods and taxation years (past, current and future)

or

48 Taxation years  48a \_\_\_\_\_  48b \_\_\_\_\_  48c \_\_\_\_\_ and  48d \_\_\_\_\_ subsequent taxation years

49 From  49a \_\_\_\_\_ to  49b \_\_\_\_\_ and  49c \_\_\_\_\_ subsequent periods

1. "QST" includes the following taxes and duties applicable under the *Act respecting the Québec sales tax*: Québec sales tax, tax on alcoholic beverages, tax on insurance premiums, tax on parimutuel betting, tax on lodging, and specific duty on new tires.

#### 4 Authorization or power of attorney

Complete the lines that apply, then sign Part 6.

50 **Authorization**

First name \_\_\_\_\_ Last name \_\_\_\_\_

I,  50a \_\_\_\_\_  50b \_\_\_\_\_,

(please print) (please print)

authorize Revenu Québec to send or make available to the person designated in Part 2 (lines 12a and 12b or line 13) the type of information or documents specified in Part 3.

or

51 **Power of attorney**

First name \_\_\_\_\_ Last name \_\_\_\_\_

I,  51a GREG \_\_\_\_\_  51b TAMBLYN \_\_\_\_\_,

(please print) (please print)

name the person designated in Part 2 (lines 12a and 12b or line 13) to represent the person identified in Part 1 in dealings with Revenu Québec and to be empowered, on behalf of the person identified in Part 1, to submit to Revenu Québec any information or document that falls under the category or categories specified in Part 3, to make changes to such information or documents, and to take part in any negotiations with Revenu Québec respecting such information or documents. I also authorize Revenu Québec to disclose to the designated person the information or documents necessary for carrying out the mandate.

This authorization or power of attorney will take effect on the date of the signature in Part 6 and will remain valid indefinitely or until

52 \_\_\_\_\_, unless it is revoked by the person identified in Part 1 or by that person's legal or authorized representative.

#### 5 Revocation

Complete this part only if you wish to revoke an authorization or a power of attorney. Sign Part 6.

60a Revocation of an authorization     60b Revocation of a power of attorney     60c Revocation of all authorizations or powers of attorney granted to the person designated below

First name \_\_\_\_\_ Last name \_\_\_\_\_

I,  61a \_\_\_\_\_  61b \_\_\_\_\_,

(please print) (please print)

revoke the authorization or the power of attorney (or all authorizations or powers of attorney) granted to  62 \_\_\_\_\_, on  63 \_\_\_\_\_.

(please print) Date

Enter the date if you checked box 60a or 60b

Enter one of the following numbers with regard to the designated person (if known):

Québec enterprise number (NEQ)  64 \_\_\_\_\_ Identification number  65 \_\_\_\_\_ Professional representative number  66 \_\_\_\_\_ Last three number of SIN  67 \_\_\_\_\_

#### 6 Signature (the signee cannot be the designated person)

70 \_\_\_\_\_  71 Executive Director  72 2018 05 01

Signature of individual or legal or authorized representative Position (if applicable) Date

## General Information

### Part 1 Identification of the person about whom Revenu Québec holds confidential information or documents

The term "person" refers to an individual, a deceased individual, an individual in business, a corporation, a partnership, a trust or an organization.

### Part 2 Identification of the designated person

The term "designated person" refers to an individual (for example, a spouse) or a business (for example, an accounting firm). If the person is a business, be sure to enter on lines 13a and 13b the last name and first name of a person within the business whom we can contact for information.

In Part 2, provide information about the designated person who is to be granted authorization or power of attorney. An authorization allows the designated person to consult confidential information or documents that concern the person identified in Part 1. In the case of a power of attorney, in addition to consulting confidential information and documents regarding the person identified in Part 1, the designated person can also represent that person and act on that person's behalf in dealings with Revenu Québec.

You can grant the designated person online access to your file if that person has a professional representative number. If that is the case, enter the designated person's professional representative number on line 16 and make sure that you entered the designated person's Québec enterprise number (NEQ) on line 10 or his or her identification number on line 10a. If you do not know the professional representative number, request it directly from the designated person.

### Part 3 Information, documents, periods and taxation years covered by the authorization or power of attorney

If you wish to grant a general power of attorney or authorization, check one of the boxes in section 3.1.

If you check box 21 but would also like the authorization or power of attorney to cover information or documents related to the *Act to facilitate the payment of support* or the shelter allowance program, also check box 22 or box 23 in section 3.2 and provide any requested information.

If you would like to grant a limited power of attorney or authorization, check one or more boxes in section 3.2 and provide any requested information.

You must specify the taxation year(s) or period(s) to be covered by the authorization or power of attorney. The taxation year(s) or period(s) can be in the past, present or future.

### Part 4 Authorization or power of attorney

In Part 4, specify whether the designated person is being granted an authorization or a power of attorney. An **authorization** allows the designated person to consult confidential information and documents held by Revenu Québec that concern the person identified in Part 1, depending on the box you checked in Part 3. A **power of attorney** not only gives the designated person access to such confidential information and documents, but also allows the designated person to act on the person's behalf in dealings with Revenu Québec, such as negotiations with Revenu Québec having to do with that information and those documents or requests that changes be made to the person's tax file.

Note that the authorization or power of attorney is no longer valid where the person identified in Part 1 is deceased or found incapable of managing his or her affairs by the Superior Court of Québec. Where the person is found incompetent, his or her legal or authorized representative can designate the same person, or someone else, to act on the person's behalf.

### Part 5 Revocation

The person who authorized the communication of information or documents or who granted a power of attorney is responsible for revoking that authorization or power of attorney if the person, or his or her legal or authorized representative, deems that it is no longer necessary. To revoke an authorization or power of attorney, complete parts 1, 5 and 6 of this form. You must complete a separate copy of the form for each person with regard to whom you wish to revoke an authorization or a power of attorney.

Note that the signatory can also revoke an authorization or a power of attorney at any time by verbally informing Revenu Québec of his or her wishes. Revenu Québec, however, reserves the right to require written confirmation.

### Part 6 Signature

Note that this form will be returned to you if Part 6 is not signed.

In the case of an individual, this part must be signed by the individual or by the individual's **legal or authorized representative**, who may be a tutor, a curator, a mandatary designated by a mandate in case of incapacity homologated by a court, a liquidator of a succession (estate), a trustee or any other person duly authorized through a power of attorney. The legal or authorized representative will have to provide documents proving that he or she is authorized to sign documents on the person's behalf and to send Revenu Québec form LM-14-V, *Information About a Representative*.

Where a business wishes to authorize the communication of information or documents or to grant a power of attorney to a designated person, this part must be signed by an **authorized representative**. In the case of an individual in business, the individual must sign. In the case of a corporation, one of the officers (president, vice-president, secretary or treasurer) must sign. In the case of a partnership, one of the partners must sign. Note, however, that the authorized representative can be any other person who provides documents proving that he or she can sign for the business.

In the case of a corporation, if, in carrying out his or her mandate, a designated person wishes to sign a return, a certificate or any other document made by the corporation for the purposes of a fiscal law or regulations made under such a law, that person must be so authorized by a resolution of the board of directors of the corporation or by a unanimous agreement of the shareholders.

The signatory must also enter the date of the signature. The authorization or power of attorney will take effect on that date and will remain valid **indefinitely**, unless a date is entered on line 52 or unless there are changes to be made to the information provided.

Note that if the designated person refuses to represent the person identified in Part 1, the designated person must so advise Revenu Québec in writing. In addition, under no circumstances may a designated person transfer the authorization or power of attorney to another person.

### Appendices

If space is insufficient on this form, you must enclose extra sheets containing the applicable information. Make sure you clearly mark on each appendix which part of the form the information pertains to.

In addition, where the form must be signed by more than one legal or authorized representative, you must enclose an appendix containing each representative's name, signature and position, as well as the date of each signature.

Corporations established in Québec are required to communicate with Revenu Québec in French.  
Such corporations must therefore file the French version of this form.

CO-1000.TE-T 2012-06



## Online Filing of the Corporation Income Tax Return by an Accredited Person

Form CO-1000.TE is for use by any corporation that has its income tax return filed online by an accredited person (hereinafter "preparer"). The corporation must provide the preparer with a copy of the form to confirm that the information transmitted on the corporation's behalf is accurate and fully discloses all of its income.

The corporation's authorized representative must **complete and sign** two copies of the form. The corporation and the preparer identified in Part 1 must each keep a copy for at least six years after the end of the taxation year covered by the form.

The corporation must keep all information slips, RL slips, schedules, registers, books of account and other documents necessary to complete its income tax return for the taxation year covered by the form, as required by the *Taxation Act* and the *Tax Administration Act*. The corporation must be able to provide

these documents to Revenu Québec on request.

The income tax return preparer may

- obtain confidential information only if it is directly related to the preparation and transmission of the corporation's tax return and if it is required to carry out these tasks properly;
- amend the initial income tax return if Revenu Québec has refused to process it because it contains errors and retransmit it without filing a new CO-1000.TE form.

On gaining access to the corporation's netfiled tax data, Revenu Québec becomes responsible for ensuring its confidentiality.

### 1 Information about the corporation and the preparer

Québec enterprise number (NEQ)	Identification number	File
01a   1171513378	01b   1223540836 IC 0001	
Name of corporation		End date of fiscal period
02   WESTERN CLIMATE INITIATIVE, INC.		05   2017 12 31

#### Preparer of the income tax return

Name of person or business	NetFile Québec number
MALLETTE S.E.N.C.R.L.	D7996
Address	Area code Telephone
200-3075 DES QUATRE-BOURGEOIS QUÉBEC QC G1W5C4	(418) 653-4431

### 2 Certification and authorization to transmit the income tax return online

Enter the amounts shown in the corporation's income tax return (form CO-17) for the year covered.

Net income (or net loss) according to financial statements or form CO-17.A.1, as applicable (line 250)	124,243
Taxable income (line 299)	124,243
Income tax (line 420d)	
Total income tax payable (line 425zz)	
Tax on capital payable (line 431)	
Income tax and other taxes payable (line 438)	
Total amount of instalments paid and miscellaneous tax credits (line 440z)	
Balance due or refund (line 441)	
Refund claimed (line 490)	
Refund applied to a subsequent instalment (line 491)	
Refund transferred to a third party (line 492)	

I certify that the information on this form and in the corporation's income tax return is accurate and complete and fully discloses all of the corporation's income. I authorize the preparer identified in Part 1 to transmit this return online to Revenu Québec.

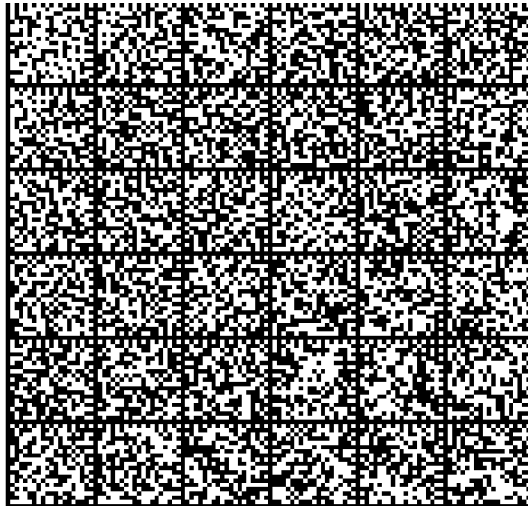
GREG TAMBLYN		2018 05 01
Name of authorized signee (please print)	Signature	Date



**Données de la déclaration  
de revenus des sociétés**

COR-17.U (2012-12)

Page 1  
Numéro  
d'autorisation : RQCO-1704



Code 1 de 2

Numéro d'entreprise du Québec(NEQ)

01a | 1171513378

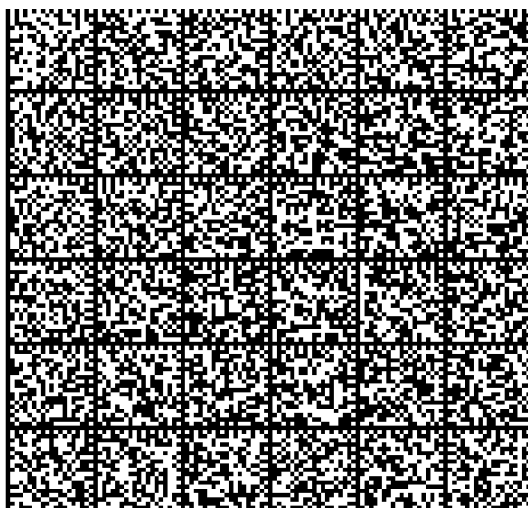
Numéro d'identification Dossier  
01b | 1223540836 IC0001

Nom de la société  
02 | WESTERN CLIMATE INITIATIVE, INC.

Date de clôture de l'exercice financier	05	2017-12-31
Est-ce une déclaration <b>modifiée?</b>	24	
Revenu imposable	299	0
Capital versé	399	0
Versements effectués	440	,00
Droits d'immatriculation	441b	,00
Solde à payer ou remboursement	441	0
Somme payée	435	,00

Les données de la déclaration de revenus des sociétés et de certains formulaires connexes, s'il y lieu, contenues dans le ou les codes à barres seront lues par Revenu Québec.

Vous devez expédier les pages de ce formulaire à Revenu Québec, accompagnées des sommaires des champs à saisir (formulaires COR-17.W, COR-17.X, COR-17.Y et COR-17.Z), de la *Déclaration de revenus des sociétés* (CO-17) ou de la *Déclaration de revenus et de renseignements des sociétés sans but lucratif* (CO-17.SP) et, selon le cas, des formulaires connexes et des annexes liés à ces déclarations.



Code 2 de 2

MR-69

CEF: 2017-12-31

12-2354-0836



Corporations established in Québec are required to communicate with Revenu Québec in French.  
Such corporations must therefore file the French version of this form.



### Keying Summary for the Corporation Income Tax Return

CO-17.SP X

01a	1171513378		17	3,131,013	30
01b	1223540836	IC 0001	18	5,378,980	30a
01c	786834291	RC 0001	19		42
05	2017 12 31	05a	X	21	42a 1
06				22	42b 1
08	2016 12 31			22a	42a 2
16		16a		24	42b 2
43				44	44b 4
43a 1		43b 1		44a	45
43a 2		43b 2		44b 1	45a
43a 3		43b 3		44b 2	
43a 4		43b 4		44b 3	
207-1		308		353b	421b
208-1		312		354	421c
207-2		314		355	421d
208-2		315		357	421e
207-3		317		358	421f
208-3		318		359	422
250		319		360	423
250a		320		371	425
251		323		372	425aa
253		324		373	425a
255		325		374	425bb
256		331		379	425b
260		332		381	426
261		333		382	426a
262		334		383	432
263		336		391	432a
264		339		393	433
265		342		394	434
266		346	%	399	434a
297		347		420	436
299		348		420ab	438
300		350		420c	
301		351		420cb	
302		352		421	
305		353a		421a	%
306					
307				MR-69	435

SPECIMEN



## Keying Summary for the Corporation Income Tax Return

### Form CO-17.A.1

<u>440</u>		<u>11</u>	<u>70g</u>
<u>440p</u>		<u>12</u>	<u>70h</u>
<u>440q</u>		<u>13</u>	<u>70i</u>
<u>440r</u>		<u>14</u>	<u>70j</u>
<u>440s</u>		<u>17</u>	<u>80a</u>
<u>440t</u>		<u>18a</u>	<u>80b</u>
<u>440u</u>		<u>18b</u>	<u>80c</u>
<u>440v</u>		<u>18c</u>	<u>80d</u>
<u>440w</u>		<u>18d</u>	<u>80e</u>
<u>440x</u>		<u>22</u>	<u>80f</u>
<u>440y</u>		<u>23</u>	<u>80g</u>
<u>441a</u>		<u>25a</u>	<u>80h</u>
<u>441b</u>		<u>25b</u>	<u>80i</u>
<u>441</u>		<u>27</u>	<u>80j</u>
<u>490</u>		<u>28</u>	<u>80k</u>
<u>491</u>		<u>29</u>	<u>80l</u>
<u>492</u>		<u>30</u>	<u>100</u>
		<u>31</u>	<u>101</u>
		<u>32</u>	<u>103</u>
<u>10</u>	<u>265i</u>	<u>33</u>	<u>104</u>
<u>12</u>	<u>266i</u>	<u>35</u>	<u>107</u>
<u>14</u>	<u>393i</u>	<u>36</u>	<u>110</u>
<u>20</u>	<u>394i</u>	<u>37</u>	<u>113</u>
<u>23</u>	<u>421bi</u>	<u>40</u>	<u>117</u>
<u>23a</u>	<u>421ci</u>	<u>42</u>	<u>118</u>
<u>25</u>	<u>421di</u>	<u>43</u>	<u>119</u>
<u>26</u>	<u>421ei</u>	<u>44</u>	<u>120</u>
<u>28</u>	<u>421fi</u>	<u>50</u>	<u>121</u>
<u>29</u>	<u>425ai</u>	<u>51</u>	<u>122</u>
<u>34</u>	<u>425bi</u>	<u>52</u>	<u>123</u>
<u>35</u>	<u>440pi</u>	<u>53</u>	<u>124</u>
<u>38</u>	<u>440qi</u>	<u>54</u>	<u>125</u>
<u>39</u>	<u>440ri</u>	<u>55</u>	<u>126</u>
<u>40</u>	<u>440si</u>	<u>56</u>	<u>127</u>
<u>40a</u>	<u>440ti</u>	<u>57</u>	<u>128</u>
<u>42c</u>	<u>440ui</u>	<u>70a</u>	<u>129a</u>
<u>44c</u>	<u>440vi</u>	<u>70b</u>	<u>129b</u>
<u>44d</u>	<u>440wi</u>	<u>70c</u>	<u>129c</u>
<u>46</u>	<u>440xi</u>	<u>70d</u>	
<u>251a</u>	<u>440yi</u>	<u>70e</u>	
<u>251b</u>		<u>70f</u>	

SPECIMEN





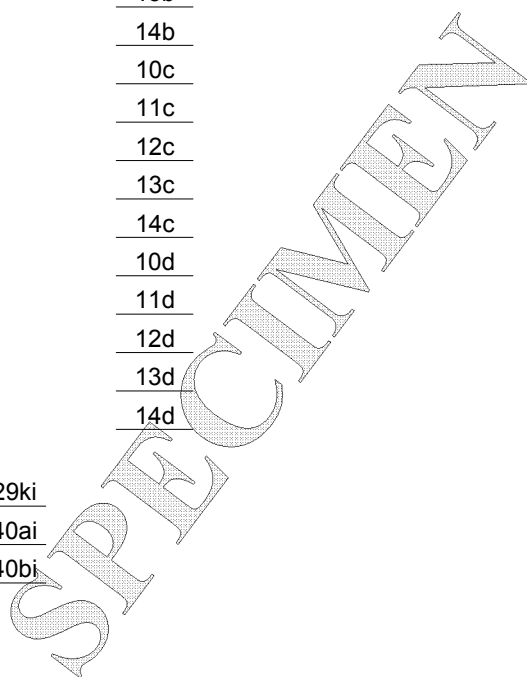
## Keying Summary for the Corporation Income Tax Return

	<b>Form CO-1012</b>	<b>Form CO-1140</b>
<u>140a</u>	<u>7</u>	<u>10</u>
<u>140b</u>	<u>8</u>	<u>10a</u>
<u>140c</u>	<u>9</u>	<u>10b</u>
<u>140d</u>	<u>10a</u>	<u>11</u>
<u>140e</u>	<u>11a</u>	<u>11a</u>
<u>140f</u>	<u>12a</u>	<u>12</u>
<u>140g</u>	<u>13a</u>	<u>13</u>
<u>140h</u>	<u>14a</u>	<u>14</u>
<u>140i</u>	<u>10b</u>	<u>15</u>
<u>140j</u>	<u>11b</u>	<u>16</u>
<u>150a</u>	<u>12b</u>	<u>17</u>
<u>150b</u>	<u>13b</u>	<u>18</u>
<u>150c</u>	<u>14b</u>	<u>20</u>
<u>150d</u>	<u>10c</u>	<u>23</u>
<u>150e</u>	<u>11c</u>	<u>25</u>
<u>150f</u>	<u>12c</u>	<u>27</u>
<u>150g</u>	<u>13c</u>	<u>28</u>
<u>150h</u>	<u>14c</u>	<u>32</u>
<u>150i</u>	<u>10d</u>	<u>33</u>
<u>150j</u>	<u>11d</u>	<u>34</u>
<u>150k</u>	<u>12d</u>	
<u>150l</u>	<u>13d</u>	
<u>180</u>	<u>14d</u>	
<u>200</u>		<b>Form CO-1167</b>
		<u>10</u>
<u>70ai</u>	<u>129ai</u>	<u>11</u>
<u>70bi</u>	<u>129bi</u>	<u>12</u>
<u>70ci</u>	<u>129ci</u>	<u>15</u>
<u>70di</u>	<u>129di</u>	<u>16</u>
<u>70ei</u>	<u>129ei</u>	<u>17</u>
<u>70fi</u>	<u>129fi</u>	<u>21</u>
<u>70gi</u>	<u>129gi</u>	<u>22</u>
<u>70hi</u>	<u>129hi</u>	<u>23</u>
<u>70ii</u>	<u>129ii</u>	<u>26</u>
<u>70ji</u>	<u>129ji</u>	<u>27</u>
		<u>28</u>
		<u>32</u>
		<u>41</u>

**Preparer**

Name: MALLETTE S.E.N.C.R.L.  
Address: 200-3075 DES QUATRE-BOURGEOIS  
QUÉBEC QC G1W 5C4

Telephone: (418) 653-4431



Corporations established in Québec are required to communicate with Revenu Québec in French.  
Such corporations must therefore file the French version of this form.



### Information and Income Tax Return for Non-Profit Corporations

For instructions on how to complete form CO-17.SP, refer to the *Guide de la déclaration de revenus et de renseignements des sociétés sans but lucratif* (CO-17.SP.G). This guide is only available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

#### 1 Identification of the corporation (use black or blue ink)

Québec enterprise number (NEQ)  Identification number  File  Business number (BN)

01a  01b  01c

Name of corporation  Area code Telephone

02

Address of head office or principal place of business (If the address has changed, consult the guide)

Number  Street or P.O. box  Suite

03

City, town or municipality  Province  Postal code

#### 2 Information about the corporation

End date of the fiscal period covered by the return  05

Does the corporation have farm income?  Yes  No 22

Select the following check box to confirm that the end date (line 05) is the same as the date on the federal income tax return.  05a

If **yes**, enter the gross income. 22a

Date on which business activities began in Québec, if this is the corporation's first Québec return  06

Describe the corporation's activities. 32

End date of previous fiscal period  08

Is the information about the corporation in the enterprise register accurate?  Yes  No 39

Date of incorporation  09

Did the corporation wind up one or more of its subsidiaries during the year?  Yes  No 42

Corporation's gross income  17

If **yes**, indicate the Québec enterprise number (NEQ) or identification number of the subsidiary or subsidiaries and the date of the winding-up. 42a 1.  42b 1.

Corporation's total assets (according to financial statements)  18

2.  2.

Total property income  19

Is the main activity of the corporation to provide recreational, sporting or dining facilities for its members, and does the sum of its property income and taxable capital gains for the year exceed \$2,000? If **yes**, complete form TP-646-V.  Yes  No 20

	Names of corporation's directors	Social insurance number	Title or position
200 1.	James Matthew Rodriguez	1.	Président
2.	Jean-Yves Benoit	2.	Trésorier
3.	Mary D. Nichols	3.	Secrétaire

	Name of contact person	Telephone number
210 1.	GREG TAMBLYN	2. (916) 449-9966

211

Address of the location of registers and books of account

Consult guide CO-17.SP.G-T to determine the amount to enter on line 441b.

Registration fee  441b

Amount paid  435

Method of payment  Cheque or money order  Financial institution  Online

### 3 Tax-exempt corporation

Complete Part 3 **only** if the corporation is exempt from income tax and is in one of the situations described below. Otherwise, go to Part 4.

Check the box corresponding to the corporation's situation (if applicable).

- For the previous fiscal period, the corporation's assets exceeded \$200,000.
- For the fiscal period covered, the corporation's income from taxable dividends, rents, interest or royalties exceeds \$10,000.
- For a previous fiscal period, the corporation was required to complete Part 3 (Tax-exempt corporation) of form CO-17.SP or submit form TP-997.1-V, *Information Return for Tax-Exempt Entities*, to the Minister of Revenue of Québec.

#### 3.1 Amounts received or receivable for the fiscal period

Membership fees and dues		501	
Federal, provincial or municipal subsidies, grants and payments	+	502	
Interest, dividends, rents or royalties	+	503	
Proceeds of disposition of capital property	+	504	
Gross sales and revenues from the corporation's activities	+	505	3,102,236
Donations and gifts	+	506	
Other amounts (specify): gain de change	+	518	28,777
Add lines 501 through 518.		<b>519</b>	<b>3,131,013</b>

#### 3.2 Assets and liabilities at the end of the fiscal period

##### Assets

Cash and short-term investments		531	4,244,826
Amounts receivable from members	+	532	
Amounts receivable from all other persons and not included on line 532	+	533	1,123,275
Prepaid expenses	+	534	
Inventory	+	535	
Long-term investments	+	536	
Immovables	+	537	
Other assets (specify): dépôts remboursables	+	548	10,879
Add lines 531 through 548.		<b>549</b>	<b>5,378,980</b>

##### Liabilities

Amounts owing to members		561	
Amounts owing to all other persons and not included on line 561 (specify): Accounts payable, Tax	+	562	788,539
Add lines 561 and 562.		<b>569</b>	<b>788,539</b>

#### 3.3 Summary of remuneration

Total remuneration and benefits paid to <b>all</b> employees and <b>all</b> officers of the corporation		581	363,117
Total remuneration and benefits paid to <b>employees</b> and <b>officers</b> who are <b>members</b> of the corporation		585	
Other payments to members of the corporation (specify):		589	
Number of members of the corporation		590	
Number of members who received remuneration or any other amount		595	

**Important:** You must enclose complete financial statements and, if applicable, the auditor's report with form CO-17.SP.

### 4 Certification

I certify that I have examined this return (including the related forms, schedules, other returns and financial statements attached), that it is accurate and complete and that the information it contains corresponds to the information entered in the registers and books of account of the corporation. I also certify that the method used to calculate the corporation's income for the fiscal period covered by this return is in conformity with that of the preceding period. If there are exceptions, they are clearly described in a statement attached to this return.

GREG TAMBLYN

Name of authorized representative (please print)

Signature of authorized representative

2018 05 01

Date

(916) 449-9966

Area code Telephone