



**FIRST-TIME FILER AFTER INCORPORATION, AMALGAMATION, OR WINDING-UP OF A SUBSIDIARY INTO A PARENT
(2004 and later taxation years)**

Name of corporation	Business Number	Taxation year-end Year Month Day
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This schedule must be filed by corporations for the first year of filing after incorporation, amalgamation, or by parent corporations filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the *Income Tax Act* during the current taxation year.

Part 1 – Type of operation

100 For those corporations filing for the first time after incorporation or amalgamation, please identify the type of operation that applies to your corporation:

- | | |
|---|---|
| <input type="checkbox"/> 01 Crown corporation that is an agent of Her Majesty
<input type="checkbox"/> 02 Life insurance corporation
<input type="checkbox"/> 03 Deposit insurance corporation
<input type="checkbox"/> 04 General insurance corporation
<input type="checkbox"/> 05 Co-operative corporation
<input type="checkbox"/> 06 Credit union
<input type="checkbox"/> 07 Bank
<input type="checkbox"/> 09 Investment public corporation
<input type="checkbox"/> 10 Mutual fund corporation | <input type="checkbox"/> 11 Mortgage investment corporation
<input type="checkbox"/> 12 Travelling corporation
<input type="checkbox"/> 13 Subject corporation
<input type="checkbox"/> 14 Labour-sponsored venture capital corporation
<input type="checkbox"/> 15 Investment public corporation subject to Part IV tax
<input type="checkbox"/> 16 Crown corporation that is not an agent of Her Majesty
<input type="checkbox"/> 17 Non-resident insurer exempt from Part XIII withholding tax
<input type="checkbox"/> 99 Other – if none of the previous descriptions apply |
|---|---|

Part 2 – First year of filing after amalgamation

For the first year of filing after an amalgamation, please provide the following information:

	Name of predecessor corporation(s) 200	Business Number (If a corporation is not registered, enter "NR") 300
1.		
2.		
3.		
4.		
5.		
6.		

Part 3 – First year of filing after wind-up of subsidiary corporation(s)

For the parent corporation filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the *Income Tax Act*, please provide the following information:

	Name of subsidiary corporation(s) 400	Business Number (If a corporation is not registered, enter "NR") 500	Commencement date of wind-up (YYYY/MM/DD) 600	Date of wind-up (YYYY/MM/DD) 700
1.				
2.				
3.				
4.				
5.				
6.				