

Corporate Expenses - Receipt Summary

Income

8000	Gross sales, commissions, or fees	\$ _____
8090	Investment	\$ _____
8095	Dividend	\$ _____
8120	Commission	\$ _____
8140	Rental	\$ _____
8141	Real Estate	\$ _____
8210	Realized Gain/loss	\$ _____
8230	Other	\$ _____

Expenses

8520	Advertising & Promotions	\$ _____
8522	Donations	\$ _____
8523	Meals & Entertainment	\$ _____
8524	Promotions & Samples	\$ _____
8590	Bad debts	\$ _____
8690	Insurance	\$ _____
8710	Interest	\$ _____
8711	Interest on short-term debt	\$ _____
8714	Interest on long-term debt	\$ _____
8715	Bank Charges	\$ _____
8716	Credit card charges	\$ _____
8760	Business fees, licenses	\$ _____
8761	Memberships, and subscriptions	\$ _____
8762	Business taxes	\$ _____
8811	Office Stationery & Supplies	\$ _____
8860	Fees for Professional Services	\$ _____
8861	Legal fees	\$ _____
8862	Accounting & Bookkeeping	\$ _____
8871	Management and administration fees	\$ _____
8910	Rental charges	\$ _____
8911	Real estate (rental)	\$ _____
8914	Equipment (rental)	\$ _____
8915	Motor vehicle (rental)	\$ _____
8917	Storage (rental)	\$ _____
8960	Maintenance and repairs	\$ _____
8961	Maintenance and repairs (building)	\$ _____
8964	Maintenance and repairs (machinery)	\$ _____
9130	Supplies	\$ _____
9132	Shop Expense	\$ _____
9133	Uniforms	\$ _____
9134	Laundry	\$ _____
9150	Computer related Expenses	\$ _____
9151	Software Updates	\$ _____
9152	Internet	\$ _____
9201	Meetings and conventions	\$ _____
9220	Utilities	\$ _____
9224	Fuel costs (except for motor vehicles)	\$ _____
9225	Telephone & telecommunications	\$ _____
9270	Other	\$ _____
9275	Delivery, freight, and express	\$ _____
9276	Warranty expenses	\$ _____
9976	Legal Settlements	\$ _____

Inventory

8300	Opening value	\$ _____
8320	Purchases	\$ _____
8340	Direct wage costs	\$ _____
8360	Subcontracts	\$ _____
8450	Other Costs	\$ _____
8457	Freight & Duty (Acquisition)	\$ _____
8500	Closing Value	\$ _____

Employees and Contractors

9060	Salaries & wages	\$ _____
9061	Commissions	\$ _____
9063	Bonuses	\$ _____
9064	Directors fees	\$ _____
9065	Management Salaries	\$ _____
9066	Employee Salaries	\$ _____
8620	Employee benefits	\$ _____
8622	Employer benefits (CPP&WCB)	\$ _____
8621	Group insurance benefits	\$ _____
8876	Training Expenses	\$ _____
9110	Sub-contractors	\$ _____

Travel

8523	Food and Beverage	\$ _____
9200	Transportation fees	\$ _____
9200	Accommodations	\$ _____
9200		\$ _____

Corporate Owned - Motor Vehicle

Year Purchased: 20____ Purchase Price: _____

Make: _____ Model: _____

	Total kilometres	_____
	Business kilometres	_____
	Sale Date: DD / MM / YY	\$ _____
9281	Fuel and oil	\$ _____
9281	Car washes	\$ _____
8690	Insurance	\$ _____
8710	Interest	\$ _____
8760	Registration	\$ _____
8762	Tolls	\$ _____
8910	Parking	\$ _____
8915	Leasing	\$ _____
8962	Maintenance	\$ _____

Business Rented Space

9221	Electricity	\$ _____
9222	Water	\$ _____
9223	Heat	\$ _____
9224	Fuel (coal, Propane)	\$ _____
8690	Insurance	\$ _____
8713	Mortgage Interest	\$ _____
8911	Rent	\$ _____
8913	Condo fees	\$ _____
8961	Maintenance	\$ _____
9013	Security (Alarm system)	\$ _____
9180	Property Taxes	\$ _____

Current Assets

1000	Cash and deposits	\$ _____	
1002	Bank Account	\$ _____	
1060	Accounts Receivable	\$ _____	
1061	Allowance for doubtful accounts	\$ _____	
1066	Taxes Receivable	\$ _____	
1067	Interest Receivable	\$ _____	
1120	Inventories	\$ _____	
1180	Short-term Investments	\$ _____	
1240	Loans receivable	\$ _____	
1300	Due from Shareholder	\$ _____	
1480	Other	\$ _____	
1483	Taxes Recoverable	\$ _____	
1484	Prepaid Expenses	\$ _____	

Long-term Assets

2300	Long-term investments	\$ _____	
2360	Long term Loans	\$ _____	
2361	Mortgages	\$ _____	
2362	Private loan	\$ _____	
2364	Line of credit	\$ _____	
2421	Future Income Taxes	\$ _____	

Equipment – items of lasting value – Capital cost allowance (CCA)

	Description	Cost	Proceeds
1600	Land	\$ _____	\$ _____
1680	Buildings	\$ _____	\$ _____
1681	Accumulated amortization	\$ _____	MM - DD
1740	Machinery and equipment	\$ _____	\$ _____
1741	Accumulated amortization	\$ _____	MM - DD
1742	Motor vehicles	\$ _____	\$ _____
1743	Accumulated amortization	\$ _____	MM - DD
1744	Large Tools and dies	\$ _____	\$ _____
1745	Accumulated amortization	\$ _____	MM - DD
1770	Small Tools	\$ _____	\$ _____
1771	Accumulated amortization	\$ _____	MM - DD
1774	Computer equipment/software	\$ _____	\$ _____
1775	Accumulated amortization	\$ _____	MM - DD
1787	Furniture and fixtures	\$ _____	\$ _____
1788	Accumulated amortization	\$ _____	MM - DD
1900	Other tangible capital assets	\$ _____	\$ _____
1901	Accumulated amortization	\$ _____	MM - DD
1910	Capital leases – Buildings	\$ _____	\$ _____
1911	Accumulated amortization	\$ _____	MM - DD
1912	Capital leases – Equipment	\$ _____	\$ _____
1913	Accumulated amortization	\$ _____	MM - DD
1914	Capital leases – Vehicles	\$ _____	\$ _____
1915	Accumulated amortization	\$ _____	MM - DD
1916	Capital leases – Others	\$ _____	\$ _____
1917	Accumulated amortization	\$ _____	MM - DD
1918	Leasehold improvements	\$ _____	\$ _____
1919	Accumulated amortization	\$ _____	MM - DD
2010	Intangible assets	\$ _____	\$ _____
2011	Accumulated amortization	\$ _____	MM - DD
2018	Incorporation costs	\$ _____	\$ _____
2019	Accumulated amortization	\$ _____	MM - DD

Current Liabilities

2600	Bank overdraft	\$ _____	
2621	Accounts payable	\$ _____	
2624	Wages payable (T4)	\$ _____	
2627	Employee deductions (T4)	\$ _____	
2628	Withholding taxes (T4)	\$ _____	
2629	Interest payable (T5)	\$ _____	
2680	Taxes payable (GST)	\$ _____	
2700	Short-term debt	\$ _____	
2701	Bank Debt	\$ _____	
2707	Credit card loans	\$ _____	
2920	Current portion of long term debt	\$ _____	
2960	Other	\$ _____	
2962	Dividends payable	\$ _____	

Long-term

3140	Long-term debt	\$ _____	
3141	Mortgages	\$ _____	
3143	Bank loan	\$ _____	
3147	Private loan	\$ _____	
3149	Line of credit	\$ _____	
3260	Due to shareholders	\$ _____	

Equity at year end

3500	Common Shares	\$ _____	
3520	Preferred Shares	\$ _____	

Retained Earnings Information

3660	Retained earnings/deficit - Start	\$ _____	
3680	Net income/loss		
3700	Dividends declared	\$ _____	
3701	Cash Dividends	\$ _____	
3849	Retained earnings/deficit – End		\$ _____

Personal Costs**Allowance**

8523	Meals while traveling	# ____ @ \$17 =	\$ _____
8912	Office - Use of Home	Cost at ____ %	\$ _____
9281	Automobile Usage	_____ KM	\$ _____

Year-end Tax Adjustment**Debit****Credit**

CCA	Dr # 8670 & Cr # _____	\$ _____	\$ _____
	Dr # _____ & Cr # _____	\$ _____	\$ _____
	Dr # _____ & Cr # _____	\$ _____	\$ _____
Stock	Dr # 8500 & Cr # 1120	\$ _____	\$ _____
Payroll	Dr # 8622 & Cr # 2628	\$ _____	\$ _____
Fees	Dr # 8862 & Cr # 2621	\$ _____	\$ _____
Taxes	Dr # 9990 & Cr # 2680	\$ _____	\$ _____

Registered Name:	_____
Description of operation:	_____
Directors Name:	_____
Directors SIN:	____ - ____ - ____
Incorporation Date:	DD / MM / YY
Year end:	DD / MM / YY
Industry codes	NAICS SICC
CRA Registration	_____ RC000 _
Province of incorporation:	_____ # _____