

Income Statement Information – continued

Farming revenue	
A	B
Field Code	Amount
* 9659	

Farming expenses – continued	
A	B
Field Code	Amount
* 9898	

Extraordinary items and income taxes	
A	B
Field Code	Amount
** 9999	

Farming expenses	
A	B
Field Code	Amount

Other comprehensive income	
A	B
Field Code	Amount
7000	
7002	
7004	
7006	
7008	
7010	
7020	
*** 9998	

- * This field code must be completed if you are reporting farming revenue or expenses.
- ** This field code must be completed for all corporations.
- *** If you used the International Financial Reporting Standards, you may have to report amounts under "Other comprehensive income."

Summary Statement (2010 and later tax years)

- Use this section of the schedule **only** to report the summary statement when you are submitting supplementary income statements.
- For information on supplementary income statements, see Guide RC4088, Appendix B – *Reporting multiple lines of business*.
- If you need more space, attach additional schedules.

A	B
Field Code	Amount
**** 9970	

Extraordinary items and income taxes	
A	B
Field Code	Amount
**** 9999	

**** This field code must be reported.

Information

Field code 0003 is pre-printed on page 1 of this schedule. If you are submitting supplementary income statements, cross out the pre-printed 01 and complete in sequential order. For information on reporting multiple lines of business using supplementary income statements, see Appendix B of Guide RC4088.

Commonly used field codes

The following list contains some commonly used GIFL income statement field codes. You are not limited to using only these codes. For a complete list of GIFL codes, refer to Appendix A of Guide RC4088. You must complete the bolded field codes.

Non-farming revenue and expenses

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Non-farming revenue		Non-farming expenses – Operating expenses	
Trade sales of goods and services	8000	Advertising and promotion	8520
Investment revenue	8090	Advertising	8521
Dividend income	8095	Meals and entertainment	8523
Commission revenue	8120	Amortization of intangible assets	8570
Rental revenue	8140	Bad debt expense	8590
Real estate rental revenue	8141	Employee benefits	8620
Realized gains/losses on disposal of assets	8210	Amortization of tangible assets	8670
Realized gains/losses on sale of investments	8211	Insurance	8690
Other revenue	8230	Interest and bank charges	8710
Income/loss of subsidiaries/affiliates	8232	Interest on long-term debt	8714
Total revenue	8299	Bank charges	8715
		Business taxes	8762
		Office expenses	8810
		Professional fees	8860
		Accounting fees	8862
		Management and administration fees	8871
		Real estate rental	8911
		Equipment rental	8914
		Repairs and maintenance	8960
		Repairs and maintenance – buildings	8961
		Salaries and wages	9060
		Management salaries	9065
		Supplies	9130
		Property taxes	9180
		Travel expenses	9200
		Utilities	9220
		Telephone and communications	9225
		Other expenses	9270
		Vehicle expenses	9281
		General and administrative expenses	9284
		Total operating expenses	9367
		Total expenses	9368
		Net non-farming income	9369

Non-farming expenses – Cost of sales	
Opening inventory	8300
Purchases/cost of materials	8320
Direct wages	8340
Trades and sub-contracts	8360
Other direct costs	8450
Freight in and duty	8457
Closing inventory	8500
Cost of sales	8518
Gross profit/loss	8519

Commonly used field codes (continued)

The following list contains commonly used GIFI income statement field codes. You are not limited to using just these codes. You must complete the bolded field codes. For a complete listing of the GIFI codes, see Appendix A of Guide RC4088.

Farming revenue and expenses

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Farming revenue		Farming expenses	
Grains and oilseeds	9370	Fertilizers and lime	9662
Wheat	9371	Seeds and plants	9664
Barley	9373	Feed, supplements, straw and bedding	9711
Corn	9375	Livestock purchases	9712
Other crop revenues	9420	Veterinary fees, medicine and breeding fees	9713
Fruit	9421	Machinery fuel	9764
Vegetables	9423	General farm expenses	9790
Cattle	9471	Amortization of tangible assets	9791
Poultry	9473	Advertising, marketing costs and promotion	9792
Milk and cream (excluding dairy subsidies)	9476	Building repairs and maintenance	9795
Program payment revenues	9540	Custom or contract work	9798
NISA payments	9543	Electricity	9799
Other farm revenues/losses	9600	Other insurance premiums	9804
Rental income	9606	Interest and bank charges	9805
Interest income	9607	Professional fees	9809
Total farm revenue	9659	Property taxes	9810
		Rent – land and buildings	9811
		Salaries and wages	9814
		Motor vehicle expenses	9819
		Telephone	9824
		Net inventory adjustment	9870
		Total farm expenses	9898
		Net farm income	9899

Extraordinary items and income taxes

<u>Account description</u>	<u>Field Code</u>
Extraordinary item(s)	9975
Current income taxes	9990
Future (deferred) income tax provision	9995
Net income/loss after taxes and Extraordinary items	9999

Other comprehensive income

<u>Account description</u>	<u>Field Code</u>
Revaluation surplus	7000
Defined benefit gains/losses	7002
Foreign operation translation gains/losses	7004
Equity instruments gains/losses	7006
Cash flow hedge effective portion gains/losses	7008
Income tax relating to components of other comprehensive income	7010
Miscellaneous other comprehensive income	7020
Total—other comprehensive income	9998