



Ministry of Finance
Corporations Tax Branch
PO Box 620
33 King Street West
Oshawa ON L1H 8E9

2002

**CT23 Corporations Tax and
Annual Return**

For taxation years
commencing after May 1, 2000
Corporations Tax Act - Ministry of Finance (MOF)
Corporations Information Act - Ministry of Consumer and Business Services (MCBS)
(formerly Ministry of Consumer and Commercial Relations)

Client Copy

This return is a combination of the Ministry of Finance (MOF) CT23 Corporations Tax Return and the Ministry of Consumer and Business Services (MCBS) Annual Return. Page 1 is a common page required for both returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the Exempt from Filing (EFF) declaration on page 2 or file the CT23 Return on pages 3-18, together with the applicable schedules on pages 19-22. Corporations that do not meet the EFF criteria but do meet the Short-Form criteria, may request and file the CT23 Short-Form Return (see page 2).

The Annual Return (common page 1 and MCBS Schedules A or K on pages 23 and 24) contains non-tax information collected under the authority of the Corporations Information Act for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario.

MCBS Annual Return Required?

(Not required if already filed or
Annual Return exempt, Refer to Guide)

☒ Yes ☐ No

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Corporation's Legal Name (including punctuation) and Mailing Address CHAPLEAU PUBLIC UTILITIES CORPORATION P.O. BOX 670 CHAPLEAU ON CA P0M-1K0			Ontario Corporation Tax Account No. (MOF) 6379730 This CT23 Return covers the Taxation Year Start 2002-01-01 End 2002-12-31	
Has the mailing address changed since last filed CT23 Return? Yes <input type="checkbox"/> Date of Change year month day			Date of Incorporation or Amalgamation 1999-08-19	
Registered/Head Office Address P.O. BOX 670 CHAPLEAU ON CA P0M-1K0			Ontario Corporation No. (MCBS) 1800066	
Location of Books and Records 110 LORNE STREET SOUTH CHAPLEAU ON CA P0M-1K0			Canada Customs and Revenue Agency (formerly Revenue Canada) Business No. 891493322RC0001	
Name of person to contact regarding this CT23 Return MARITA MORIN		Telephone No. 705-864-0111	Fax No.	
Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MCBS) ON CA -			Jurisdiction Incorporated ONTARIO	
Former Corporation Name (Extra-Provincial Corporations only) (Not Applicable) <input checked="" type="checkbox"/> (MCBS)			If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased: Commenced year month day Ceased year month day (Not Applicable) <input checked="" type="checkbox"/>	
Information on Directors/Officers/Administrators must be completed on MCBS Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MCBS). If there is no change to the Directors/Officers/Administrators' information previously submitted to MCBS, please <input checked="" type="checkbox"/> this box. Schedule(s) A and K are not required (MCBS). No. of Schedule(s) 0 <input checked="" type="checkbox"/> No change			Preferred Language/Langue de préférence English <input checked="" type="checkbox"/> French <input type="checkbox"/> anglais français	
			Ministry use 	

Certification (MCBS)

I certify that all information set out in the Annual Return is true, correct and complete.

Name of Authorized Person (Print clearly or type in full)

MARITA MORIN

Title: ☒ Director ☐ Officer ☐ Other individual having knowledge of the affairs of the Corporation

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

CHAPLEAU PUBLIC UTILITIES CORPORATION

6379730

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CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Type of Corporation – Please "X" box(es) if applicable in sections 1 & 2

1 ☒ Canadian-controlled Private (CCPC) all year
(Generally a private corporation of which
50% or more shares are owned by
Canadian residents.) (fed.s.125(7)(b))

☐ Other Private

☐ Public

☐ Non-share Capital

☐ Other (specify)

Share Capital with full voting rights
owned by Canadian Residents (nearest percent) %

Ontario Retail Sales Tax Vendor Permit No.
(Use Head Office no.)

if applicable, enter

Ontario Employer Health Tax Account No.
(Use Head Office no.)

if applicable, enter

Specify major business activity

2 ☐ Family Farm Corporation s.1 (2)
☐ Family Fishing Corporation s.1 (2)
☐ Mortgage Investment Corporation s.47
☐ Credit Union s.51
☐ Bank Mortgage Subsidiary s.61 (4)
☐ Bank s.1 (2)
☐ Loan and Trust Corporation s.61 (4)
☐ Non-resident Corporation
s.2(2)(a) or (b)
☐ Non-resident Corporation s.2(2)(c)
☐ Mutual Fund Corporation s.48
☐ Non-resident owned investment
Corporation s.49
☐ Non-resident ship or aircraft under reciprocal
agreement with Canada s.28(b)

☐ Bare Trustee Corporation
☐ Branch of Non-residents s.63(1)
☐ Financial institution prescribed by
Regulation only
☐ Investment Dealer
☐ Generator of electrical energy for sale or
producer of steam for use in the generation
of electrical energy for sale
☐ Hydro successor, Municipal Electrical Utility
or subsidiary of either
☐ Producer and seller of steam for uses other
than for the generation of electricity
☐ Insurance Exchange s.74.4
☐ Farm Feeder Finance Co-operative Corporation
☐ Professional Corporation
(incorporated professionals only)

Please "X" box(es) if applicable:

☐ First Year of Filing

☐ Amended Return

☐ Taxation Year End has changed - Canada Customs
and Revenue Agency (formerly Revenue Canada)
approval required

☐ Final Taxation Year up to Dissolution (wind-up)

☐ Final Taxation Year before Amalgamation

☐ Floating Fiscal Year End

☐ Transfer or Receipt of Asset(s) involving a
corporation having a Canadian permanent
establishment outside Ontario

☐ Acquisition of Control fed s.249(4)

Date Control was acquired

year month day

	Yes	No
Was the corporation inactive throughout the taxation year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the corporation's Federal T2 Return been filed with the Canada Customs and Revenue Agency (CCRA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are you requesting a refund due to:		
the Carry-back of a Loss?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
an Overpayment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
a Specified Refundable Tax Credit?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are you a Member of a Partnership or Joint Venture?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Income Tax

Allocation - If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction, to that jurisdiction (s.39) (Inter. Bulletin 2617). Attach a schedule (or a copy of federal T2 SCH 5) showing allocation of gross revenue, salaries and wages, including applicable percentages.

Net income (loss) for Ontario purposes (per reconciliation schedule, page 16)

±	From	690	-23,143.
Subtract: Charitable donations		1	0.
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (Attach schedule)		2	0.
Subtract: Taxable dividends deductible, per federal T2 SCH 3		3	0.
Subtract: Ontario political contributions (Attach schedule)		4	0.
Subtract: Federal Part VI.1 tax	0.	5	0.
Subtract: Prior years' losses applied -			
Non-capital losses	From	704	0.
Net capital losses	From	715	0.
Farm losses	From	724	0.
Restricted farm losses	From	734	0.
Limited partnership losses	From	754	0.
Taxable Income (Non-capital loss)		10	-23,143.

Addition to taxable income for unused foreign tax deduction for federal purposes

Adjusted Taxable Income 10 + 11 (if 10 is negative, enter 11) = 20

Taxable Income

		Number of Days in Taxation Year			
		Days before May 2, 2000	Total Days		
From 10 (or 20 if applicable)	0. x 30 100.0000 % X 15.5000 % X	22 0	73 365	= + 23	0.
Ontario Allocation					
From 10 (or 20 if applicable)	0. x 30 100.0000 % X 14.5000 % X	24 0	73 365	= + 25	0.
Ontario Allocation					
From 10 (or 20 if applicable)	0. x 30 100.0000 % X 14.0000 % X	26 0	73 365	= + 27	0.
Ontario Allocation					
From 10 (or 20 if applicable)	0. x 30 100.0000 % X 12.5000 % X	28 365	73 365	= + 29	0.
Ontario Allocation					
From 10 (or 20 if applicable)	0. x 30 100.0000 % X 12.5000 % X	31 0	73 365	= + 32	0.
Ontario Allocation					
Income Tax Payable (before deduction of tax credits)	23 + 25 + 27 + 29 + 32			= 40	0.

Incentive Deduction for Small Business Corporations (IDSBC) (s.41)

If the corporation is not a small business corporation, the IDSBC will be denied.

Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year?

(X) Yes ☒ No

Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))

Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+ 51	0.
Add: Losses of other years deducted for federal purposes (fed.s.111)	+ 52	0.
Subtract: Losses of other years deducted for Ontario purposes (s.34)	- 53	0.
Federal Business limit for the year before the application of fed.s.125(5.1) (not exceeding \$ 200,000) (Attach federal T2 SCH 23 if associated)	+ 55	200,000.

Add: Ontario enhancement of federal business limit

		Number of Days in Taxation Year			
		Days after Dec 31, 2000 and before Oct 1, 2001	Total Days		
40,000 x	X From 55 200,000 + 200,000	0	73 365	= + 42	0.
80,000 x	X From 55 200,000 + 200,000	365	73 365	= + 43	80,000.
120,000 x	X From 55 200,000 + 200,000	0	73 365	= + 46	0.
Ontario enhancement of federal business limit	42 + 43 + 46			= 80,000.	44
Business Limit for Ontario purposes	55 + 44			= 280,000.	45
Income eligible for the IDSBC	From 30 100.0000 % X 56			= 60	0.

* Note: Ontario Allocation for IDSBC purposes may differ from continued on Page 5

30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).

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Calculation of IDSBC Rate

CHAPLEAU PUBLIC UTILITIES CORPORATION

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DOLLARS ONLY

Income Tax *continued from Page 5***Additional Deduction for Credit Unions (s.51(4))** (Attach schedule)

110 0.

Manufacturing and Processing Profits Credit (M&P) (s.43)**Applies to Eligible Canadian Profits** from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of the federal T2 SCH 27 including necessary changes for Ontario tax purposes (e.g. different C.C.A. claimed).

The whole of the active business income qualifies as Eligible Canadian Profits if: a) your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and b) the total active business income is \$250,000 or less.

Eligible Canadian Profits

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From 56 0.

Add: Adjustment for Surtax on Canadian-controlled private corporations

From 100 0. + From 30 100.0000 % + From 78 6.5000 % = 121 0.

Lesser of 56 or 121

120 - 56 + 122 122 0.

Taxable Income

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From 10 -23,143.

Add: Adjustments for Surtax on Canadian-controlled private corporations

Subtract: Taxable Income From 10 -23,143 X Allocation % to jurisdictions outside Canada .0000 % 140 0.

Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses

10 - 56 + 122 - 140 - 141 141 0.

Number of Days in Taxation Year

Days before Oct 1, 2001	Total Days
152 0	73 365

143 0. X From 30 100.0000 % X 2.0000 % X 153 0.

Lesser of 130 or 142 * Ontario Allocation

Days after Sept 30, 2001 and before Jan 1, 2003	Total Days
28 0	73 365

143 0. X From 30 100.0000 % X 1.5000 % X 154 0.

Lesser of 130 or 142 * Ontario Allocation

Days after Dec 31, 2002 and before Jan 1, 2004	Total Days
31 0	73 365

143 0. X From 30 100.0000 % X 1.5000 % X 155 0.

Lesser of 130 or 142 * Ontario Allocation

M&P claim for taxation year 153 + 154 + 155 = 160 0.

* Note: Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))

Manufacturing and Processing Profits Credit for Electrical Generating Corporations

161 0.

Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity

162 0.

Credit for Foreign Taxes Paid (s.40)**Applies** if you paid tax to a jurisdiction outside Canada on foreign investment income (Info. Bulletins 15-79 & 2739) (Attach schedule).

170 0.

Credit for Investment in Small Business Development Corporations (SBDC)**Applies** if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Small Business Development Corporations Act)

Eligible Credit 175 0. Credit Claimed 180 0.

Subtotal of Income Tax

40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180 = 190 0.

continued on Page 7

Income Tax *continued from Page 6*
Specified Tax Credits *(Refer to Guide)*
Ontario Innovation Tax Credit (OITC) (s.43.3) *Applies* to research and development in Ontario.

Eligible Credit From **5620** OITC Claim Form *(Attach original Claim Form)* + **191** **0.**
Co-operative Education Tax Credit (CETC) (s.43.4) *Applies* to employment of eligible students.

Eligible Credit From **5798** Summary Schedule F + **192** **0.**
Ontario Film & Television Tax Credit (OFTTC) (s.43.5)
Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions.

Eligible Credit From **5899** Claim Form Certified by Ontario Film Development Corporation
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.) + **193** **0.**
Graduate Transitions Tax Credit (GTTC) (s.43.6)
Applies to employment of eligible unemployed graduate students.

Eligible Credit From **6598** Summary Schedule G + **195** **0.**

No. of Graduates From **6596**
194 **0**
Ontario Book Publishing Tax Credit (OBPTC) (s.43.7)
Applies to qualifying expenditures in respect of eligible literary works by first-time Canadian authors.

Eligible Credit From **6900** OBPTC Claim Form *(Attach only the original Claim Form. Retain the Certification Form)* + **196** **0.**
Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)
Applies to labour relating to computer animation and special effects on an eligible production.

Eligible Credit From **6700** Claim Form Certified by Ontario Film Development Corporation
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.) + **197** **0.**
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)
Applies to qualifying R&D expenditures under an eligible research institute contract.

Eligible Credit From **7100** OBRITC Claim Form *(Attach original Claim Form)* + **198** **0.**
Ontario Production Services Tax Credit (OPSTC) (s.43.10)
Applies to qualifying Ontario labour expenditures for eligible non-Canadian content film and television productions.

Eligible Credit From **7300** Claim Form certified by Ontario Film Development Corporation
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.) + **199** **0.**
Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)
Applies to qualifying labour expenditures of eligible products for the taxation year.

Eligible Credit From **7400** Claim Form certified by Ontario Film Development Corporation
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.) + **200** **0.**
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.

Eligible Credit From **7500** OSRTC Claim Form *(Attach only the original Claim Form. Retain the Certification Form)* + **201** **0.**

Other (specify) + **201.1** **0.**
Total Specified Tax Credits **191** + **192** + **193** + **195** + **196** + **197** + **198** + **199** + **200** + **201** + **201.1** = **220** **0.**
Specified Tax Credits Applied to reduce Income Tax = **225** **0.**
Income Tax **190** - **225** **OR Enter NIL if reporting Non-Capital Loss** = **230** **0.**

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see **Determination of Applicability** section for the CMT on **Page 8**. If CMT is not applicable, transfer amount in **230** to Income Tax in **Summary** section on **Page 18**.

OR

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the **Application of CMT Credit Carryovers** section part B, on **Page 8**.

2002-12-31

Capital Tax (Refer to Guide)

If your corporation is a Financial Institution (s.58(2)), proceed to page 14.

If your corporation is not a member of an associated group and/or partnership and (1) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,000,000 or less and the taxation year ends on or after January 1, 2000, or (2) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,500,000 or less and the taxation year ends on or after January 1, 2001, it is exempt from Capital Tax for the taxation year. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on Page 13 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets

must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Inf.B.15-79, Int.B.L-12 and Int.B.L-16)

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a).

Paid-up Capital

Paid-up capital stock	+	350	100.
Retained earnings (if deficit, deduct)	+	351	-19,941.
Capital and other surpluses, excluding appraisal surplus (Inf.B.30-83)	+	352	0.
Loans and advances (Attach schedule)	+	353	0.
Bank loans	+	354	0.
Bankers acceptances	+	355	0.
Bonds and debentures payable	+	356	0.
Mortgages payable	+	357	0.
Lien notes payable	+	358	0.
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax)	+	359	0.
Contingent, investment, inventory and similar reserves	+	360	0.
Other reserves not allowed as deductions for income tax purposes (Attach schedule)	+	361	0.
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s))	+	362	0.
Subtotal	=	370	-19,841.
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.)	-	371	-4,525.
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes	-	372	0.
Total Paid-up Capital	=	380	-15,316.
Subtract: Deferred mining exploration and development expenses (s.62(1)(d))	-	381	0.
Net Paid-up Capital	=	390	0.

Eligible Investments (Refer to Guide)

Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial paper, term deposits, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Term deposits and investment certificates in foreign financial institutions for taxation years ending prior to December 15, 1999 (Refer to Guide)

	+	400	0.
Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	+	402	0.
Mortgages due from other corporations	+	403	0.
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+	404	0.
Loans and advances to unrelated corporations	+	405	0.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+	406	0.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+	407	0.
Total Eligible Investments	=	410	0.

continued on Page 10

Capital Tax *continued from Page 9*
Total Assets

Total Assets per balance sheet	+	420	2,075,447.
Mortgages or other liabilities deducted from assets	+	421	0.
Share of partnership(s)/joint venture(s) total assets (Attach schedule)	+	422	0.
Subtract: Investment in partnership(s)/joint venture(s)	-	423	0.
Total Assets as adjusted	=	430	2,075,447.
Amounts in 360 and 361 (if deducted from assets)	+	440	0.
Subtract: Amounts in 371, 372 and 381	-	441	-4,525.
Subtract: Appraisal surplus if booked	-	442	0.
Add or Subtract: Other adjustments (specify on an attached schedule)	±	443	0.
Total Assets	=	450	2,070,922.

Investment Allowance	(410 + 450) × 390	Not to exceed 410	=	460	0.
Taxable Capital	390 - 460		=	470	0.

Gross Revenue (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue)	480	2,070,922.
Total Assets (as adjusted)	From 430	2,070,922.

Calculation of Capital Tax for all corporations except Financial Institutions

Note: This version (2002) of the CT23 may only be used for a taxation year that commenced on or after May 5, 1999.

(Financial Institutions use calculations on page 14.)

Important: If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only Section A below.

- OR** If the corporation is NOT a member of an associated group and/or partnership, review only the capital tax calculations in Section B and select and complete the one specific subsection (e.g. B4) that applies to the corporation.
- OR** If the corporation IS a member of an associated group and/or partnership, complete Section C. Next review, and if applicable, complete Section D. If Section D is not applicable review Section E and complete the applicable subsection: either E1 or E2. Note: If the corporation is a member of a connected partnership, please refer to the guide for additional instructions before completing the capital tax section.

Section A

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution.

Enter NIL in 550 on page 13 and complete the return from that point.

Section B

This section applies if the corporation is NOT a member of an associated group and/or partnership.

- B1** If the taxation year end is before January 1, 2001 and 430 and 480 are both \$1,000,000 or less, enter NIL in 550 on page 13 and complete the return from that point.
- B2** If the taxation year end is after December 31, 2000 and 430 and 480 are both \$1,500,000 or less, enter NIL in 550 on page 13 and complete the return from that point.
- B3** If the taxation year commences after September 30, 2001 and 430 and 480 on page 10 are both \$3,000,000 or less, enter NIL in 550 on page 13 and complete the return from that point.
- B4** If taxable capital, 470 on page 10 is \$2,000,000 or less, enter NIL in 550 on page 13 and complete the return from that point.

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CHAPLEAU PUBLIC UTILITIES CORPORATION

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Capital Tax Calculation *continued from page 10*

B5 If taxable capital, 470 exceeds \$2,000,000 but is \$5,000,000 or less, complete the following calculations and transfer the total from 508 to 543 and complete the return from that point.

Calculation: Portion of Capital Tax relating to the days in the taxation year after May 4, 1999 and before January 1, 2000

(a) From 470 0 X .3000% = + 490 0.

Deduct:

From 470

\$2,400,000 - 0 X 1.5% = - 492 0.

(504 = 490 - 492) = 504 0 X From 30 100.0000% X 0 = + 505 0.

Ontario Allocation ** 365
(366 if leap year)

Days in taxation year after May 4, 1999 and before Jan 1, 2000 552

If 2,400,000 - 470 is negative, enter NIL in 492

Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 1999 and before January 1, 2001

(b) From 470 0 X .3000% = + 490 0.

Deduct:

From 470

\$2,800,000 - 0 X 0.75% = - 493 0.

(506 = 490 - 493) = 506 0 X From 30 100.0000% X 0 = + 507 0.

Ontario Allocation ** 365
(366 if leap year)

Days in taxation year after Dec 31, 1999 and before Jan 1, 2001 553

If 2,800,000 - 470 is negative, enter NIL in 493

Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2000 and before October 1, 2001

(c) From 470 0 X .3000% = + 490 0.

Deduct:

From 470

\$3,200,000 - 0 X 0.5% = - 495 0.

(509 = 490 - 495) = 509 0 X From 30 100.0000% X 0 = + 522 0.

Ontario Allocation ** 365
(366 if leap year)

Days in taxation year after Dec 31, 2000 and before Oct 1, 2001 558

If 3,200,000 - 470 is negative, enter NIL in 495

Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001

(d) Capital Tax for that portion of a taxation year that is after September 30, 2001 for a corporation whose taxable capital is \$5,000,000 or less and that is not associated, is NIL.

Total Capital Tax for the taxation year 505 + 507 + 522 = 508 0.

Transfer to 543 on page 13 and complete the return from that point.

B6 If 470 exceeds \$5,000,000, complete the following calculations and transfer the amount from 508 to 543 and complete the return from that point.

Calculation: Portion of Capital Tax relating to the days in the taxation year before October 1, 2001

(a) From 470 0 X From 30 100.0000% X .3000% X 0 = + 502 0.

Ontario Allocation ** 365
(366 if leap year)

Days in taxation year before Oct 1, 2001 559

Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001

(b) From 470 0.

Exemption - 0.

= 471 0 X From 30 100.0000% X .3000% X 0 = + 523 0.

Ontario Allocation ** 365
(366 if leap year)

Days in taxation year after Sept 30, 2001 560

Total Capital Tax for the taxation year 502 + 523 = 508 0.

Transfer to 543 on page 13 and complete the return from that point.

** If floating taxation year, refer to Guide.

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CHAPLEAU PUBLIC UTILITIES CORPORATION

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Capital Tax Calculation *continued from page 11*

SECTION C

If the corporation is a member of an associated group and/or partnership, complete the following two aggregate taxable capital calculations as applicable, and

(X) ☒ 510 ☐ (Yes)

Note: Calculation #2 is not required if the taxation year commences after September 30, 2001.

Taxable Capital of the corporation + From 470 0

Calculation 1

Determine aggregate taxable capital of an associated group and/or partnership having a permanent establishment in Canada

Names of associated corporations or related partners having a permanent establishment in Canada

Taxable Capital

Aggregate Taxable Capital 470 + 531 = 540

If 540 above is \$5,000,000 or less, the corporation's Capital Tax for the portion of the taxation year after September 30, 2001, is NIL.

Enter NIL in **523** in E1(d) or E2(b), as applicable.

If **540** above is greater than \$5,000,000, the corporation must compute its share of the \$5,000,000 exemption below in order to calculate its Capital Tax for the portion of the taxation year after September 30, 2001.

From 470 _____ 0. + From 540 _____ 0. x 0 = 541 _____ 0.
 Transfer to Section E2(b)

Calculation 2

Determine aggregate taxable capital of an associated group and/or partnership that does NOT have a permanent establishment in Canada

Names of Canadian & Foreign associated corporations or related partners with no permanent establishment in Canada

Taxable Capital

Total Aggregate Taxable Capital 540 + 514 520

If **520** is greater than \$2,000,000 and less than \$3,200,000 and a portion of the taxation year is before October 1, 2001, the corporation must compute the following ratio.

From 470 _____ 0. + From 520 _____ 0. = 521 _____ .0000.

*Transfer to Section E1(a)
and/or (b) and/or (c)
as applicable*

SECRET

This section applies if the corporation IS a member of an associated group and/or partnership whose total AGGREGATE taxable capital at 520 is \$2,000,000 or less.

Enter NIL in **550** and complete the return from that point.

CHAPLEAU PUBLIC UTILITIES CORPORATION

6379730

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DOLLARS ONLY

Capital Tax Calculation *continued from Page 12*

This section applies if the corporation IS a member of an associated group and/or partnership whose total AGGREGATE taxable capital at 520 exceeds \$2,000,000.

If the total aggregate taxable capital 520 exceeds \$2,000,000 but is \$3,200,000 or less, complete the following calculations and transfer the total From 508 to 543

Calculation: Portion of Capital Tax relating to the days in the taxation year after May 4, 1999 and before January 1, 2000

(a) From 470 0. x .3000% = + 490 0.

Deduct: From 520 0.

\$2,400,000 - 0. x 1.5% x From 521 .0000 = - 492 0.

(504 = 490 - 492) = 504 0.

If 2,400,000 - 520 is negative, enter NIL in 492

Days in taxation year after May 4, 1999 and before Jan 1, 2000 552

From 30 100.0000 % x 0 = + 505 0.

Ontario Allocation ** 365 (366 if leap year)

Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 1999 and before January 1, 2001

(b) From 470 0. x .3000% = + 490 0.

Deduct: From 520 0.

\$2,800,000 - 0. x 0.75% x From 521 .0000 = - 493 0.

(506 = 490 - 493) = 506 0.

If 2,800,000 - 520 is negative, enter NIL in 493

Days in taxation year after Dec 31, 1999 and before Jan 1, 2001 553

From 30 100.0000 % x 0 = + 507 0.

Ontario Allocation ** 365 (366 if leap year)

Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2000 and before October 1, 2001

(c) From 470 0. x .3000% = + 490 0.

Deduct: From 520 0.

\$3,200,000 - 0. x 0.5% x From 521 .0000 = - 495 0.

(509 = 490 - 495) = 509 0.

If 3,200,000 - 520 is negative, enter NIL in 495

Days in taxation year after Dec 31, 2000 and before Oct 1, 2001 557

From 30 100.0000 % x 0 = + 522 0.

Ontario Allocation ** 365 (366 if leap year)

Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001

(d) Capital Tax for that portion of a taxation year that is after September 30, 2001 for a corporation whose total aggregate taxable capital at 540 is \$5,000,000 or less is NIL. Enter NIL

..... = + 523 0.

Total Capital Tax for the taxation year 505 + 507 + 522 + 523 = 508 0.

Transfer to 543 and complete the return from that point.

If the total aggregate taxable capital at 520 exceeds \$3,200,000 complete the following calculations and transfer the total From 508 to 543.

Calculation: Portion of Capital Tax relating to the days in the taxation year before October 1, 2001

(a) From 470 0. x From 30 100.0000 % x .3000% x 0 = + 502 0.

Days in taxation year before Oct 1, 2001 555

Ontario Allocation ** 365 (366 if leap year)

Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001

(b) From 470 0.

From 541 (section C) - 0.

= 471 0. x From 30 100.0000 % x .3000% x 0 = + 523 0.

Days in taxation year after Sept 30, 2001 560

Ontario Allocation ** 365 (366 if leap year)

Total Capital Tax for the taxation year 502 + 523 = 508 0.

** If floating taxation year, refer to Guide.

Transfer to 543 and complete the return from that point.

Capital Tax before application of specified credits

Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide)

Capital Tax 543 - 546 = 550 0.

continued on Page 14

Transfer to Page 18

Capital Tax *continued from page 13***Calculation of Capital Tax for Financial Institutions****I.1. Credit Unions only**

For taxation years commencing **after May 4, 1999** enter NIL in **550** on page 13, and complete the return from that point.

I.2. Other than Credit Unions

(Retain details of calculations for amounts in boxes **565** and **570**. Do not submit with this tax return.)

$$\begin{array}{l} \text{565 } 0 \times 0.00\% \times \text{From } 30 \text{ Ontario Allocation } \times \text{555 } 0 + \text{** } 0 \text{ (366 if leap year)} = + \text{569 } 0. \\ \text{Lesser of adjusted TPUC and Basic Capital Amount in accordance with Division B.1} \end{array}$$

$$\begin{array}{l} \text{570 } 0 \times \text{571 } 0.00\% \times \text{From } 30 \text{ Ontario Allocation } \times \text{555 } 0 + \text{** } 0 \text{ (366 if leap year)} = + \text{574 } 0. \\ \text{Adjusted TPUC in accordance with Division B.1 in excess of Basic Capital Amount} \end{array}$$

Capital Tax for Financial Institutions – other than Credit Unions (before Sections II)

$$\text{569} + \text{574} = \text{575 } 0.$$

** If floating taxation year, refer to Guide.

II. Small Business Investment Tax Credit

(Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)

Allowable Credit for Eligible Investments - **585** 0.

Financial institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (x) ☐ Yes

Capital Tax – Financial Institutions

$$\text{575} - \text{585} = \text{586 } 0.$$

Transfer to **543** on Page 13

Premium Tax (s.74.2 & 74.3) (Refer to Guide)

$$\text{(1) Uninsured Benefits Arrangements } \dots \text{587 } 0 \times 2\% \dots = \text{588 } 0.$$

Applies to Ontario-related uninsured benefits arrangements.

(2) Unlicensed Insurance (enter premium tax payable in **588** and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in **589**.)

Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.

$$\text{Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)} \dots - \text{589 } 0.$$

$$\text{Premium Tax } \text{588} - \text{589} = \text{590 } 0.$$

Transfer to page 18

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1

+ 600 -23,143

Transfer to page 16

Add:

Federal capital cost allowance	+ 601	40,113.
Federal cumulative eligible capital deduction	+ 602	0.
Ontario taxable capital gain	+ 603	0.
Federal non allowable reserves. Balance beginning of year	+ 604	0.
Federal allowable reserves. Balance end of year	+ 605	0.
Ontario non-allowable reserves. Balance end of year	+ 606	0.
Ontario allowable reserves. Balance beginning of year	+ 607	0.
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+ 608	0.
Federal resource allowance	+ 609	0.
Federal depletion allowance	+ 610	0.
Federal foreign exploration and development expenses	+ 611	0.
Management fees, rents, royalties and similar payments to non-arm's length non-residents		

Number of Days in Taxation Year

Days before May 2, 2000		Total Days	
612	$0 \times 5 + 15,5000 \times$	22	$0 + 73 \times 365 = + 630$
Days after May 1, 2000 and before Jan 1, 2001		Total Days	
612	$0 \times 5 + 14,5000 \times$	24	$0 + 73 \times 365 = + 631$
Days after Dec 31, 2000 and before Oct 1, 2001		Total Days	
612	$0 \times 5 + 14,0000 \times$	26	$0 + 73 \times 365 = + 632$
Days after Sept 30, 2001 and before Jan 1, 2003		Total Days	
612	$0 \times 5 + 12,5000 \times$	28	$365 + 73 \times 365 = + 633$
Days after Dec 31, 2002 and before Jan 1, 2004		Total Days	
612	$0 \times 5 + 12,5000 \times$	31	$0 + 73 \times 365 = + 634$
Total add-back amount for Management fees, etc.			
$630 + 631 + 632 + 633 + 634 = 0$			

Total add-back amount for Management fees, etc. 630 + 631 + 632 + 633 + 634 = 0. + 613 0.

Federal allowable business investment loss + 620 0.

Total of other items not allowed by Ontario but allowed federally (Attach schedule) + 614 0.

Federal Scientific Research Expenses claimed in year from federal form T661 0.

Negative Ontario SR&ED Pool amounts from Ontario schedule 161 line 473 + 0.

= 0. + 615 0.

Subtotal of Additions 601 to 611 + 613 + 620 + 614 + 615 = 40,113. 640 40,113.

Transfer to page 16

continued on Page 16

CHAPLEAU PUBLIC UTILITIES CORPORATION

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DOLLARS ONLY

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

continued from Page 15

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 From + 600 -23,143.

Subtotal of Additions From + 640 40,113.

Deduct:

Ontario capital cost allowance	+ <u>650</u>	40,113.
Ontario cumulative eligible capital deduction	+ <u>651</u>	0.
Federal taxable capital gain	+ <u>652</u>	0.
Ontario non-allowable reserves. Balance beginning of year	+ <u>653</u>	0.
Ontario allowable reserves. Balance end of year	+ <u>654</u>	0.
Federal non-allowable reserves. Balance end of year	+ <u>655</u>	0.
Federal allowable reserves. Balance beginning of year	+ <u>656</u>	0.
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+ <u>657</u>	0.
Ontario depletion allowance	+ <u>658</u>	0.
Ontario resource allowance	+ <u>659</u>	0.
Ontario research and development super allowance (Attach schedule)	+ <u>660</u>	0.
Government Assistance relating to provincial deductions for scientific research and experimental development added back for federal income tax purposes as a result of the Federal 2000 Budget	+ <u>674</u>	0.
Ontario current cost adjustment (Attach schedule)	+ <u>661</u>	0.

Ontario New Technology Tax Incentive (ONTTI) Gross-up

Applies only to those corporations whose Ontario allocation is less than 100% in the current taxation year.

Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year 662 0.

ONTTI Gross-up deduction calculation:

From <u>662</u> 0. x <u>100</u>	- From <u>662</u> 0. = <u>663</u> 0.
Ontario Allocation <u>30</u> .0000	

Workplace Child Care Tax Incentive: (Applies to qualifying expenditures incurred after May 5, 1998.)

Qualifying expenditures: <u>665</u> 0. x 30.00% x <u>100</u>	= <u>666</u> 0.
Ontario Allocation <u>30</u> 100.0000	

Workplace Accessibility Tax Incentive: (Applies to qualifying expenditures incurred after July 1, 1998.)

Qualifying expenditures: <u>667</u> 0. x 100.00% x <u>100</u>	= <u>668</u> 0.
Ontario Allocation <u>30</u> 100.0000	

Number of Employees accommodated 669 0

Ontario School Bus Safety Tax Incentive (OSBSTI): (Applies to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) (Refer to Guide)

Qualifying expenditures: <u>670</u> 0. x 30.00% x <u>100</u>	= <u>671</u> 0.
Ontario Allocation <u>30</u> 100.0000	

Educational Technology Tax Incentive: (Applies to qualifying amounts incurred after May 2, 2000.)

Qualifying expenditures: <u>672</u> 0. x 15.00% x <u>100</u>	= <u>673</u> 0.
Ontario Allocation <u>30</u> 100.0000	

Ontario allowable business investment loss + 678 0.

Ontario Scientific Research Expenses claimed in the year from Ontario form CT161 ... + 679 0.

Total of other deductions allowed by Ontario (Attach schedule) + 684 0.

Subtotal of Deductions

650 to 660 + 674 + 661 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 684 = 40,113. 680 40,113.

Net income (loss) for Ontario Purposes

600 + 640 - 680 = 690 -23,143.

Transfer to Page 4

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses (9) (10)	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year	700 (2) 53,690	710 (2) 0	720 (2) 0	730 0	740 0	750 0
Add:						
Current year's losses (7)	701 23,143	711 0	721 0	731 0	741 0	751 0
Losses from predecessor corporations (3)	702 0	712 0	722 0	732 0		752 0
Subtotal	703 23,143	713 0	723 0	733 0	743 0	753 0
Subtract:						
Utilized during the year to reduce taxable income	704 0	715 (4) 0	724 0	734 (4) 0	744 (4) 0	754 (4) 0
Expired during the year	705 0		725 0	735 0	745 0	
Carried back to prior years to reduce taxable income (5)	706 (2) to Page 18 0	716 (2) to Page 18 0	726 (2) to Page 18 0	736 (2) to Page 18 0	746 0	
Subtotal	707 0	717 0	727 0	737 0	747 0	757 0
Balance at End of Year	709 (8) 76,833	719 0	729 0	739 0	749 0	759 0

Notes:

- Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- To the extent of applicable gains/income/at-risk amount only.
- Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- Amount in 709 must equal total of 829 + 839.
- Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been applied.
- In the 2001 CT23 this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed back up to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

Analysis of Balance by Year of Origin

Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only (9) (10)	Farm Losses	Restricted Farm Losses
800 1994-09-30				850 0	870 0
801 1995-09-30				851 0	871 0
802 1996-09-30				852 0	872 0
803 1997-09-30	820 0	830 0	840 0	853 0	873 0
804 1998-09-30	821 0	831 0	841 0	854 0	874 0
805 1999-09-30	822 0	832 0	842 0	855 0	875 0
806 2000-09-30	823 0	833 0	843 0	856 0	876 0
807 2001-09-30	824 0	834 0	844 0	857 0	877 0
808 2002-12-31	825 53,690	835 0	845 0	858 0	878 0
809 2002-12-31	826 23,143	836 0	846 0	859 0	879 0
Total	828 76,833	838 0	849 0	869 0	889 0

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class number	Ontario undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of the prior year's CCA schedule)	Cost of acquisitions during the year (new property must be available for use)	Net adjustments (show negative amounts in brackets)	Proceeds of dispositions during the year (amount not to exceed the capital cost)	Ontario undepreciated capital cost (column 2 plus column 3 minus column 5)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions column 7 exceeds column 5)	Reduced undepreciated capital cost (column 6 minus acquisitions column 7)	CCA rate %	Recapture of capital cost allowance	Terminal loss	Ontario capital cost allowance (column 8 multiplied by column 9; or a lower amount)	Ontario undepreciated capital cost at the end of the year (column 6 minus column 12)

See note 1 below

See note 2 below

1	1,152	0	0	0	1,152	0	1,152	4	0	0	46	1,106
1	1,000,829	1,702	0	0	1,002,531	851	1,001,680	4	0	0	40,067	962,464
Total	1,001,981	1,702	0	0	1,003,683	851	1,002,832		0	0	40,113	963,570
Enter in boxes [650]									[650] on the CT23			

- Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the "Income Tax Act" (Canada).
- Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.
- Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.
- Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.

ONTARIO CONSENT FORM

This form authorizes the Ontario Ministry of Finance to release confidential client information to a designated third-party representative in matters pertaining to applicable legislation.

- Complete Parts 1, 2, and 5 to name a representative
- Complete Parts 3, 4, and 5 to cancel the consent provided for an existing representative
- Complete all the parts if you want to both name a new representative and cancel an existing representative

Part 1 - Consent for the release of information to a representative

Taxpayer's name:

CHAPLEAU PUBLIC UTILITIES CORPORATION

Taxpayer's address 1:..... P.O. BOX 670

Taxpayer's address 2:.....

City:..... CHAPLEAU

Province:..... ON

Postal code:..... P0M-1K0

Ontario Corporation

Tax Account Number: 6379730

I consent to the release of confidential information about my Corporation Tax Return by the Ontario Ministry of Finance to the representative named below.

Representative's name: KPMG LLP

(If a firm, enter the name of the firm. If an individual, enter the first and last name of the individual)

Address 1:..... 144 PINE STREET

Address 2:..... SUDBURY ON P3E 4R6

If you named a firm as your representative and want to specify a particular individual of that firm, enter that individual's first and last name.

Representative's name

705-675-8500

Representative's telephone number

705-675-7586

Representative's fax number

Part 2 - Details of consent

I request that this consent apply to all years.

OR

I request that this consent apply only to the following years:

1. All year-ends up to:

Year Month Day

2. All year-ends beginning in:

and all years after that.

Year Month Day

3. The following year-ends only:

Year Month Day

Year Month Day

Year Month Day

Year Month Day

Part 3 - Cancellation of the consent for the release of information to a representative

Taxpayer's name:

CHAPLEAU PUBLIC UTILITIES CORPORATION

Ontario Corporation

Tax Account Number: 6379730

Taxpayer's address 1:..... P.O. BOX 670

Taxpayer's address 2:.....

City:..... CHAPLEAU

Province:..... ON

Postal code:..... P0M-1K0

I cancel all previous consents for all representatives.

OR

I cancel my consent for the release of confidential information about my Corporation Tax Return by the Ontario Ministry of Finance to the representative named below.

Representative's name:

(If a firm, enter the name of the firm. If an individual, enter the first and last name of the individual.)

Address 1:.....

Address 2:.....

If you named a firm as your representative and want to cancel the consent with respect to a particular individual of that firm, enter that individual's first and last name.

Representative's name

Representative's telephone number

Representative's fax number

Part 4 - Details of cancellation of consent

I request that this cancellation of consent apply to all years.

OR

I request that this cancellation of consent apply only to the following years:

1. All year-ends up to:

Year Month Day

2. All year-ends beginning in:

and all years after that.

Year Month Day

3. The following year-ends only:

Year Month Day

Year Month Day

Year Month Day

Year Month Day

Part 5 - Signature

Print your name MARITA MORIN

Title SECRETARY-TRESURER

This form must be signed by an owner, partner, director, trustee, or officer.

Sign here _____

Date 2003-04-17

Year Month Day

WE WILL NOT PROCESS THIS FORM IF IT IS NOT SIGNED