

Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Innpower Corporation
Assigned EB Number	EB=2016-0085
Name and Title	Brenda L Pinke
Phone Number	705-431-6870 Ext 262
Email Address	brendap@innpower.ca
Date	May 4, 2017
Last COS Re-based Year	2013

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab **3** of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).
Inputs should include:
 - non-deductible expenses (Schedule 1 - **B1** and **T1**)
 - capital additions (Schedule 8 - **B8** and **T8**)
 - cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
 - non-deductible reserves (Schedule 13 - **B13** and **T13**)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

Income Tax/PILs Workform for 2016 Filers

[1. Info](#)
[S. Summary](#)
[A. Data Input Sheet](#)
[B. Tax Rates & Exemptions](#)

Historical Year

[H0 - PILs, Tax Provision Historical Year](#)
[H1 - Adj. Taxable Income Historical Year](#)
[H4 - Schedule 4 Loss Carry Forward Historical Year](#)
[H8 - Schedule 8 Historical!!A1](#)
[H10 - Schedule 10 CEC Historical Year](#)
[H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

[B0 - PILs, Tax Provision Bridge Year](#)
[B1 - Adj. Taxable Income Bridge Year](#)
[B4 - Schedule 4 Loss Carry Forward Bridge Year](#)
[B8 - Schedule 8 CCA Bridge Year](#)
[B10 - Schedule 10 CEC Bridge Year](#)
[B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

[T0 PILs, Tax Provision Test Year](#)
[T1 Taxable Income Test Year](#)
[T4 Schedule 4 Loss Carry Forward Test Year](#)
[T8 Schedule 8 CCA Test Year](#)
[T10 Schedule 10 CEC Test Year](#)
[T13 Schedule 13 Reserve Test Year](#)



Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-1,498,023
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	107,979
Test Year - Grossed-up PILs	<u>T0</u>	146,910
Federal Tax Rate	<u>T0</u>	15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	<u>T1</u>	1,905,491
Taxable Income	<u>T1</u>	407,467
Difference	calculated	-1,498,023 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 54,256,575**

Return on Ratebase

Deemed ShortTerm Debt %

4.00%

T \$ 2,170,263

$W = S * T$

Deemed Long Term Debt %

56.00%

U \$ 30,383,682

$X = S * U$

Deemed Equity %

40.00%

V \$ 21,702,630

$Y = S * V$

Short Term Interest Rate

1.76%

Z \$ 38,197

$AC = W * Z$

Long Term Interest

3.57%

AA \$ 1,084,697

$AD = X * AA$

Return on Equity (Regulatory Income)

8.78%

AB \$ **1,905,491**

$AE = Y * AB$

[T1](#)

Return on Rate Base

\$ 3,028,385

$AF = AC + AD + AE$

Questions that must be answered

- Does the applicant have any Investment Tax Credits (ITC)?
- Does the applicant have any SRED Expenditures?
- Does the applicant have any Capital Gains or Losses for tax purposes?
- Does the applicant have any Capital Leases?
- Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
- Since 1999, has the applicant acquired another regulated applicant's assets?
- Did the applicant pay dividends?
If Yes, please describe what was the tax treatment in the manager's summary.
- Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

Historical	Bridge	Test Year
No	No	No
Yes	No	No
Yes	No	No
No	No	No
No	No	No
No	No	No
Yes	No	No
No	No	No



Income Tax/PILs Workform for 2016 Filers

Tax Rates

Federal & Provincial As of June 15, 2015

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.

#VALUE!
#VALUE!

InnPower Corporation
2016 STATEMENT OF INCOME AND RETAINED EARNINGS

Account Description	Total
3000-Sales of Electricity	
4006-Residential Energy Sales	(16,522,151)
4010-Commercial Energy Sales	0
4015-Industrial Energy Sales	0
4020-Energy Sales to Large Users	0
4025-Street Lighting Energy Sales	(63,889)
4030-Sentinel Energy Sales	(9,720)
4035-General Energy Sales	(9,990,045)
4040-Other Energy Sales to Public Authorities	0
4045-Energy Sales to Railroads and Railways	0
4050-Revenue Adjustment	24,433
4055-Energy Sales for Resale	(2,241,919)
4060-Interdepartmental Energy Sales	0
4062-WMS	(1,543,549)
4076-Billed - Smart Meter Entity Charge	(153,651)
4066-NS	(1,422,116)
4068-CS	(1,095,736)
4075-LV Charges	(522,774)
3000-Sales of Electricity Total	(33,541,119)
3050-Revenues From Services - Distirbution	
4080-Distribution Services Revenue	(9,288,712)
4080-2-SSS Revenue	0
4082-RS Rev	(13,533)
4084-Serv Tx Requests	(166)
4090-Electric Services Incidental to Energy Sales	0
3050-Revenues From Services - Distirbution Total	(9,302,411)
3100-Other Operating Revenues	
4205-Interdepartmental Rents	0
4210-Rent from Electric Property	(162,034)
4215-Other Utility Operating Income	0
4220-Other Electric Revenues	0
4225-Late Payment Charges	(109,071)
4230-Sales of Water and Water Power	0
4235-Miscellaneous Service Revenues	(192,331)
4240-Provision for Rate Refunds	0
4245-Deferred Revenue - Contributions	(421,162)
3100-Other Operating Revenues Total	(884,597)

Account Description	Total
3150-Other Income & Deductions	
4305-Regulatory Debits	0
4310-Regulatory Credits	(165,124)
4315-Revenues from Electric Plant Leased to Others	0
4320-Expenses of Electric Plant Leased to Others	0
4325-Revenues from Merchandise, Jobbing, Etc.	0
4330-Costs and Expenses of Merchandising, Jobbing, Etc	0
4335-Profits and Losses from Financial Instrument Hedges	0
4340-Profits and Losses from Financial Instrument Investments	0
4345-Gains from Disposition of Future Use Utility Plant	0
4350-Losses from Disposition of Future Use Utility Plant	0
4355-Gain on Disposition of Utility and Other Property	8,791
4360-Loss on Disposition of Utility and Other Property	0
4365-Gains from Disposition of Allowances for Emission	0
4370-Losses from Disposition of Allowances for Emission	0
4375-Revenues from Non-Utility Operations	(1,354,978)
4380-Expenses of Non-Utility Operations	1,250,847
4385-Expenses of Non-Utility Operations	0
4390-Miscellaneous Non-Operating Income	(57,992)
4395-Rate-Payer Benefit Including Interest	0
4398-Foreign Exchange Gains and Losses, Including Amortization	0
3150-Other Income & Deductions Total	(318,457)
3200-Investment Income	
4405-Interest and Dividend Income	(29,388)
4415-Equity in Earnings of Subsidiary Companies	0
3200-Investment Income Total	(29,388)
3350-Power Supply Expenses	
4705-Power Purchased	21,665,898
4708-WMS	1,225,612
4710-Cost of Power Adjustments	(2,226,365)
4712-0	0
4714-NW	1,422,116
4707-Global Adjustment	7,822,368
4716-NCN	1,688,399
4720-Other Expenses	0
4751-Smart Meter Entity Expenses	153,651
4730-Rural Rate Assistance Expense	0
4750-LV Charges	522,774
3350-Power Supply Expenses Total	32,274,452

Account Description	Total
3500-Distribution Expenses - Operation	
5005-Operation Supervision and Engineering	202,730
5010-Load Dispatching	15,632
5012-Station Buildings and Fixtures Expense	56,786
5014-Transformer Station Equipment - Operation Labour	0
5015-Transformer Station Equipment - Operation Supplies and Expenses	0
5016-Distribution Station Equipment - Operation Labour	8,018
5017-Distribution Station Equipment - Operation Supplies and Expenses	1,860
5020-Overhead Distribution Lines and Feeders - Operation Labour	131,123
5025-Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	2,871
5030-Overhead Subtransmission Feeders - Operation	728
5035-Overhead Distribution Transformers - Operation	166
5040-Underground Distribution Lines and Feeders - Operation Labour	13,716
5045-Underground Distribution Lines and Feeders - Operation Supplies and Expenses	97,857
5050-Underground Subtransmission Feeders - Operation	0
5055-Underground Distribution Transformers - Operation	0
5060-Street Lighting and Signal System Expense	0
5065-Meter Expense	239,835
5070-Customer Premises - Operation Labour	44,838
5075-Customer Premises - Materials and Expenses	96,647
5085-Miscellaneous Distribution Expense	428,989
5090-Underground Distribution Lines and Feeders - Rental Paid	0
5095-Overhead Distribution Lines and Feeders - Rental Paid	10,295
5096-Other Rent	0
3500-Distribution Expenses - Operation Total	1,352,091

Account Description	Total
3550-Distribution Expenses - Maintenance	
5105-Maintenance Supervision and Engineering	244
5110-Maintenance of Structures	0
5112-Maintenance of Transformer Station Equipment	0
5114-Maint Dist Stn Equip	45,915
5120-Maintenance of Poles, Towers and Fixtures	6,056
5125-Maintenance of Overhead Conductors and Devices	33,073
5130-Maintenance of Overhead Services	77,054
5135-Overhead Distribution Lines and Feeders - Right of Way	383,563
5145-Maintenance of Underground Conduit	0
5150-Maintenance of Underground Conductors and Devices	27,374
5155-Maintenance of Underground Services	119,306
5160-Maintenance of Line Transformers	15,441
5165-Maintenance of Street Lighting and Signal Systems	0
5170-Sentinel Lights - Labour	0
5172-Sentinel Lights - Materials and Expenses	0
5175-Maintenance of Meters	23,216
5178-Customer Installations Expenses - Leased Property	0
5195-Maintenance of Other Installations on Customer Premises	0
3550-Distribution Expenses - Maintenance Total	731,242
3650-Billing and Collecting	
5305-Supervision	101,884
5310-Meter Reading Expense	12,017
5315-Customer Billing	358,604
5320-Collecting	356,417
5325-Collecting - Cash Over and Short	0
5330-Collection Charges	0
5335-Bad Debt Expense	85,973
5340-Miscellaneous Customer Accounts Expenses	136,178
3650-Billing and Collecting Total	1,051,073
3700-Community Relations	
5405-Supervision	0
5410-Community Relations - Sundry	10,189
5415-Energy Conservation	0
5420-Community Safety Program	0
5425-Miscellaneous Customer Service and Informational Expenses	4,510
3700-Community Relations Total	14,699

Account Description	Total
3800-Administrative and General Expenses	
5605-Executive Salaries and Expenses	303,508
5610-Management Salaries and Expenses	265,825
5615-General Administrative Salaries and Expenses	888,683
5620-Office Supplies and Expenses	193,505
5625-Administrative Expense Transferred-Credit	0
5630-Outside Services Employed	129,454
5635-Property Insurance	50,003
5640-Injuries and Damages	60,823
5645-Employee Pensions and Benefits	21,079
5650-Franchise Requirements	0
5655-Regulatory Expenses	182,342
5660-General Advertising Expenses	0
5665-Miscellaneous Expenses	115,087
5670-Rent	712
5675-Maintenance of General Plant	319,264
5680-Electrical Safety Authority Fees	9,424
5685-Independent Market Operator Fees and Penalties	0
5695-OM&A Contra Account	0
3800-Administrative and General Expenses Total	2,539,709
3850-Amortization Expense	
5705-Amortization Expense - Property, Plant and Equipment	2,301,783
5710-Amortization of Limited Term Electric Plant	0
5715-Amortization of Intangibles and Other Electric Plant	0
5720-Amortization of Electric Plant Acquisition Adjustments	0
5725-Miscellaneous Amortization	0
5730-Amortization of Unrecovered Plant and Regulatory Study Costs	0
5735-Amortization of Deferred Development Costs	0
5740-Amortization of Deferred Charges	0
3850-Amortization Expense Total	2,301,783

Account Description	Total
3900-Interest Expense	
6005-Interest on Long Term Debt	1,212,283
6010-Amortization of Debt Discount and Expense	0
6015-Amortization of Premium on Debt-Credit	0
6020-Amortization of Loss on Reacquired Debt	0
6025-Amortization of Gain on Reacquired Debt-Credit	0
6030-Interest on Debt to Associated Companies	0
6035-Other Interest Expense	44,768
6040-Allowance for Borrowed Funds Used During Construction-Credit	0
6042-Allowance for Other Funds Used During Construction	0
6045-Interest Expense on Capital Lease Obligations	0
3900-Interest Expense Total	1,257,050
3950-Taxes Other Than Income Taxes	
6105-Taxes Other Than Income Taxes	85,197
3950-Taxes Other Than Income Taxes Total	85,197
4000-Income Taxes	
6110-Income Taxes	0
6115-Provision for Future Income Taxes	0
4000-Income Taxes Total	0
4100-Extraordinary & Other Items	
6205-Donations	23,241
6210-Life Insurance	0
6215-Penalties	0
6225-Other Deductions	0
4100-Extraordinary & Other Items Total	23,241
Net Income - (Gain)/Loss	(2,445,434)



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50%

B

15.00%

C

H1

Wires Only

\$ 468,060 A

26.50% M = K + L

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

\$ 124,036 E = A * D

F

G

\$ - H = F + G

Corporate PILs/Income Tax Provision for Historical Year

\$ 124,036 I = H + E

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	1,495,085		1,495,085
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	1,730,946		1,730,946
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112	550		550
Taxable Capital Gains	113	0		0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	8,058		8,058
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126	163,498		163,498
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))		2,278,734		2,278,734
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
				0
				0
				0
				0
				0
				0
Regulatory Reserve taken out of income last year		1,632,190		1,632,190
Inventory Adjustment		29,996		29,996
Amortization Expenses		51,831		51,831
Total Additions		5,895,803	0	5,895,803
Deductions:				
Gain on disposal of assets per financial statements	401	440,397		440,397
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	3,283,593		3,283,593
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	17,679		17,679
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	75,073		75,073
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received		2,278,734		2,278,734
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
				0
				0
				0
				0
Increase in Regulatory Assets		662,228		662,228
Cdn GAAP deferred credits		165,124		165,124
Total Deductions		6,922,828	0	6,922,828
Net Income for Tax Purposes		468,060	0	468,060
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (Item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		468,060	0	468,060



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical	0		0

[B4](#)

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

[B4](#)

Income Tax/PILs Workform for 2016 Filers

Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year	Working Paper Reference
1	Distribution System - post 1987	23,360,063		23,360,063	B8
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0	B8
2	Distribution System - pre 1988			0	B8
8	General Office/Stores Equip	1,520,965		1,520,965	B8
10	Computer Hardware/ Vehicles	219,709		219,709	B8
10.1	Certain Automobiles			0	B8
12	Computer Software			0	B8
13 ₁	Lease # 1			0	B8
13 ₂	Lease #2			0	B8
13 ₃	Lease # 3			0	B8
13 ₄	Lease # 4			0	B8
14	Franchise			0	B8
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0	B8
42	Fibre Optic Cable			0	B8
43.1	Certain Energy-Efficient Electrical Generating Equipment			0	B8
43.2	Certain Clean Energy Generation Equipment			0	B8
45	Computers & Systems Software acq'd post Mar 22/04	512		512	B8
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0	B8
47	Distribution System - post February 2005	22,229,345		22,229,345	B8
50	Data Network Infrastructure Equipment - post Mar 2007	381,298		381,298	B8
52	Computer Hardware and system software			0	B8
95	CWIP	797,726		797,726	B8
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
	SUB-TOTAL - UCC	48,509,618	0	48,509,618	



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital **252,550**

Additions

Cost of Eligible Capital Property Acquired during Test Year			
Other Adjustments	0		
Subtotal	0	x 3/4 =	0
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			0
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			252,550

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year			
Other Adjustments	0		
Subtotal	0	x 3/4 =	0

Cumulative Eligible Capital Balance **252,550**

Current Year Deduction **252,550** x 7% = **17,678**

Cumulative Eligible Capital - Closing Balance **234,871**

[B10](#)



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only	
Capital Gains Reserves ss.40(1)			0	B13
Tax Reserves Not Deducted for accounting purposes				
Reserve for doubtful accounts ss. 20(1)(l)			0	B13
Reserve for goods and services not delivered ss. 20(1)(m)			0	B13
Reserve for unpaid amounts ss. 20(1)(n)			0	B13
Debt & Share Issue Expenses ss. 20(1)(e)			0	B13
Other tax reserves			0	B13
			0	
			0	
			0	
			0	
			0	
Total	0	0	0	
Financial Statement Reserves (not deductible for Tax Purposes)				
General Reserve for Inventory Obsolescence (non-specific)			0	B13
General reserve for bad debts			0	B13
Accrued Employee Future Benefits:			0	B13
- Medical and Life Insurance	163,498		163,498	B13
- Short & Long-term Disability			0	B13
- Accumulated Sick Leave			0	B13
- Termination Cost			0	B13
- Other Post-Employment Benefits			0	B13
Provision for Environmental Costs			0	B13
Restructuring Costs			0	B13
Accrued Contingent Litigation Costs			0	B13
Accrued Self-Insurance Costs			0	B13
Other Contingent Liabilities			0	B13
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0	B13
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0	B13
Other			0	B13
			0	
			0	
Total	163,498	0	163,498	



Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

				Wires Only	
				Reference	
Regulatory Taxable Income				B1	\$ 324,491 A
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate				26.50% D = B + C
Total Income Taxes				calculated	\$ 85,990 E = A * D
Investment Tax Credits					\$ - F
Miscellaneous Tax Credits					G
Total Tax Credits					\$ - H = F + G
Corporate PILs/Income Tax Provision for Bridge Year					\$ 85,990 I = H + E

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		1,990,794
Additions:			
Interest and penalties on taxes	103		
Amortization of tangible assets	104		2,030,409
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		8,219
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	0
Reserves from financial statements- balance at end of year	126	B13	181,476
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Charitable donations	220		



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Inventory Adjustment			
Amortization Expensed			



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Total Additions			2,220,104
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	3,541,344
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	16,441
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	0
Reserves from financial statements - balance at beginning of year	414	B13	163,498
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Other Deductions			165,124
Total Deductions		calculated	3,886,407
Net Income for Tax Purposes		calculated	324,491
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	324,491



Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

[T4](#)

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

[T4](#)

 Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 8 CCA - Bridge Year

[illegible]



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital

Reference

[H10](#)

234,871

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

234,871

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 = 0

Cumulative Eligible Capital Balance

234,871

Current Year Deduction

234,871

x 7% =

16,441

[B1](#)

Cumulative Eligible Capital - Closing Balance

218,430

[T10](#)

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

						Bridge Year Adjustments					
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	H13	0		0				0	T13	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(l)	H13	0		0				0	T13	0	
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0				0	T13	0	
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0				0	T13	0	
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0				0	T13	0	
Other tax reserves	H13	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		0	0	0	B1	0	0	0	B1	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0				0	T13	0	
General reserve for bad debts	H13	0		0				0	T13	0	
Accrued Employee Future Benefits:	H13	0		0				0	T13	0	
- Medical and Life Insurance	H13	163,498		163,498		17,978		181,476	T13	17,978	
-Short & Long-term Disability	H13	0		0				0	T13	0	
-Accumulated Sick Leave	H13	0		0				0	T13	0	
- Termination Cost	H13	0		0				0	T13	0	
- Other Post-Employment Benefits	H13	0		0				0	T13	0	
Provision for Environmental Costs	H13	0		0				0	T13	0	
Restructuring Costs	H13	0		0				0	T13	0	
Accrued Contingent Litigation Costs	H13	0		0				0	T13	0	
Accrued Self-Insurance Costs	H13	0		0				0	T13	0	
Other Contingent Liabilities	H13	0		0				0	T13	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0				0	T13	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0				0	T13	0	
Other	H13	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		163,498	0	163,498	B1	17,978	0	181,476	B1	17,978	0



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income				T1	
					\$ 407,467 A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)				26.50% D = B + C
Total Income Taxes					\$ 107,979 E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					G
Total Tax Credits					\$ - H = F + G
Corporate PILs/Income Tax Provision for Test Year					\$ 107,979 I = H + E S. Summary
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 38,931 K = J * I
Income Tax (grossed-up)					\$ 146,910 L = K + I S. Summary

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	1,905,491
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	2,351,188
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	181,476
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions: (please explain in detail the nature of the item)		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		

Inventory Adjustment			
Total Additions			2,532,664
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	3,833,921
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	T10	15,290
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	0
Reserves from financial statements - balance at beginning of year	414	T13	181,476
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	4,030,687
NET INCOME FOR TAX PURPOSES		calculated	407,467
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	T4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	407,467

T0



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)	<u>T1</u>	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	<u>T1</u>	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0

Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	B8	\$ 22,425,660			\$ 22,425,660	\$ -	\$ 22,425,660	4%	\$ 897,026		\$ 21,528,634
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ -			\$ -	\$ -	\$ -	6%	\$ -		\$ -
2	Distribution System - pre 1988	B8	\$ -			\$ -	\$ -	\$ -	6%	\$ -		\$ -
8	General Office/Stores Equip	B8	\$ 1,246,127	129,910		\$ 1,376,037	\$ 64,955	\$ 1,311,082	20%	\$ 262,216		\$ 1,113,820
10	Computer Hardware/ Vehicles	B8	\$ 243,135	670,500		\$ 913,635	\$ 335,250	\$ 578,385	30%	\$ 173,515		\$ 740,119
10.1	Certain Automobiles	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	B8	\$ 59,083	339,325		\$ 398,408	\$ 169,663	\$ 228,745	100%	\$ 228,745		\$ 169,663
13 1	Lease # 1	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	B8	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	B8	\$ -			\$ -	\$ -	\$ -	12%	\$ -		\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	B8	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	\$ 282			\$ 282	\$ -	\$ 282	45%	\$ 127		\$ 155
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	B8	\$ 24,541,407	5,549,213	-184,030	\$ 29,906,590	\$ 2,682,592	\$ 27,223,999	8%	\$ 2,177,920		\$ 27,728,670
50	Data Network Infrastructure Equipment - post Mar 2007	B8	\$ 171,584			\$ 171,584	\$ -	\$ 171,584	55%	\$ 94,371		\$ 77,213
52	Computer Hardware and system software	B8	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	B8	\$ 797,726			\$ 797,726	\$ -	\$ 797,726	0%	\$ -		\$ 797,726
			\$ -			\$ -	\$ -	\$ -	5%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 49,485,003	\$ 6,688,948	\$- 184,030	\$ 55,989,921	\$ 3,252,459	\$ 52,737,462		\$ 3,833,921	T1	\$ 52,156,000



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

[B10](#) 218,430

Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

Subtotal 0

$\times 3/4 =$ 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

$\times 1/2 =$ 0

0 0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

218,430

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal 0

$\times 3/4 =$ 0

Cumulative Eligible Capital Balance

218,430

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

218,430 $\times 7\% =$ 15,290

[T1](#)

Cumulative Eligible Capital - Closing Balance

203,140



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year		Change During the Year	Disallowed Expenses
					Additions	Disposals				
Capital Gains Reserves ss.40(1)	B13	0		0			0		0	
Tax Reserves Not Deducted for accounting purposes										
Reserve for doubtful accounts ss. 20(1)(l)	B13	0		0	0	0	0		0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0		0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0		0	
Other tax reserves	B13	0		0			0		0	
		0		0			0		0	
		0		0			0		0	
Total		0	0	0	T1	0	0	T1	0	0
Financial Statement Reserves (not deductible for Tax Purposes)										
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0		0	
General reserve for bad debts	B13	0		0			0		0	
Accrued Employee Future Benefits:	B13	0		0			0		0	
- Medical and Life Insurance	B13	181,476		181,476			181,476		0	
-Short & Long-term Disability	B13	0		0			0		0	
-Accumulated Sick Leave	B13	0		0			0		0	
- Termination Cost	B13	0		0			0		0	
- Other Post-Employment Benefits	B13	0		0			0		0	
Provision for Environmental Costs	B13	0		0			0		0	
Restructuring Costs	B13	0		0			0		0	
Accrued Contingent Litigation Costs	B13	0		0			0		0	
Accrued Self-Insurance Costs	B13	0		0			0		0	
Other Contingent Liabilities	B13	0		0			0		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0		0	
Other	B13	0		0			0		0	
		0		0			0		0	
		0		0			0		0	
Total		181,476	0	181,476	T1	0	181,476	T1	0	0