



EXEMPT FROM TAX

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec, Ontario, or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporate return.

Parts, sections, subsections, and paragraphs mentioned on this return refer to the *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing. If you need more information about items on the return, see the corresponding items in the *T2 Corporation – Income Tax Guide* (T4012).

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax services office or tax centre. You have to file the return within six months after the end of the corporation's taxation year. For more information on when and how to file T2 returns, see items 1 to 5 in the guide.

055 Do not use this area

Identification

Business Number (BN) 001 882460124RC0001

Corporation's name

002 Enwin Powerlines Ltd.

Has the corporation changed its name since the last time we were notified? ... 003 1 Yes ☐ 2 No ☒If Yes, do you have a copy of the articles of amendment? 004 1 Yes ☐ 2 No ☐

Address of head office

Has the address changed since the last time we were notified? 010 1 Yes ☐ 2 No ☒

011 4545 Rhodes Drive

012 P.O. Box 1625, Station A

City Province, territory, or state

015 Windsor 016 ON

Country (other than Canada) Postal code/ZIP code

017 018 N9A-5T7

Mailing address (if different from head office address)

Has the address changed since the last time we were notified? 020 1 Yes ☐ 2 No ☒

021 c/o

022

023

City Province, territory, or state

025 026

Country (other than Canada) Postal code/ZIP code

027 028

Location of books and records

Has the location of books and records changed since the last time we were notified? 030 1 Yes ☐ 2 No ☒

031 787 Ouellette Avenue

032 P.O. Box 1625, Station A

City Province, territory, or state

035 Windsor 036 ON

Country (other than Canada) Postal code/ZIP code

037 038 N9A-5T7

040 Type of corporation at the end of the taxation year

1 ☐ Canadian-controlled private corporation (CCPC) 4 ☐ Corporation controlled by a public corporation2 ☐ Other private corporation 5 ☒ Other corporation (specify, below)3 ☐ Public corporation Municipal Elect UtilIf the type of corporation changed during the taxation year, provide the effective date of the change 043
 YYYY/MM/DD

To which taxation year does this return apply?

Taxation year start

Taxation year-end

060 2001-01-01
YYYY/MM/DD061 2001-09-30
YYYY/MM/DDHas there been an acquisition of control to which subsection 249(4) applies since the previous taxation year? 063 1 Yes ☐ 2 No ☒If Yes, give the date control was acquired 065
 YYYY/MM/DD

Is the corporation a professional corporation that is a member of a partnership?

067 1 Yes ☐ 2 No ☒

Is this the first year of filing after:

Incorporation? 070 1 Yes ☐ 2 No ☒Amalgamation? 071 1 Yes ☐ 2 No ☒

If Yes, complete and attach Schedule 24.

Has there been a windup of a subsidiary under section 88 during the current taxation year?

072 1 Yes ☐ 2 No ☒

If Yes, complete and attach Schedule 24.

Is this the final taxation year before amalgamation?

076 1 Yes ☐ 2 No ☒

Is this the final return up to dissolution?

078 1 Yes ☐ 2 No ☒

Is the corporation a resident of Canada?

080 1 Yes ☒ 2 No ☐ If No, give the country of residence.

Is the non-resident corporation claiming an exemption under an income tax treaty?

082 1 Yes ☐ 2 No ☒

If Yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085 1 ☐ Exempt under paragraph 149(1)(e) or (l)
2 ☐ Exempt under paragraph 149(1)(j)
3 ☐ Exempt under paragraph 149(1)(t)
4 ☒ Exempt under other paragraphs of section 149

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.

* We do not print these schedules.

Schedules – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies.

Guide item		Yes	Schedule
27	Is the corporation related to any other corporations?	150 <input checked="" type="checkbox"/>	9
28	Does the corporation have any non-resident shareholders?	151 <input type="checkbox"/>	19
29	Is the corporation an associated Canadian-controlled private corporation?	160 <input type="checkbox"/>	23
30	Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit?	161 <input type="checkbox"/>	49
32	Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162 <input type="checkbox"/>	11
33	If you answered Yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163 <input type="checkbox"/>	44
34	Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164 <input type="checkbox"/>	14
35	Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165 <input type="checkbox"/>	15
37	Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166 <input type="checkbox"/>	T5004
38	Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167 <input type="checkbox"/>	T5013
40	Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168 <input type="checkbox"/>	22
41	Did the corporation have any foreign affiliates during the year?	169 <input type="checkbox"/>	25
42	Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of the federal <i>Income Tax Regulations</i> ?	170 <input type="checkbox"/>	29
43	Has the corporation had any non-arm's length transactions with a non-resident?	171 <input type="checkbox"/>	T106
47	Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year?	172 <input type="checkbox"/>	—
46	For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173 <input type="checkbox"/>	50
55	Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201 <input checked="" type="checkbox"/>	1
78-81	Has the corporation made any charitable donations, gifts to Canada, a province or a territory, or gifts of cultural or ecological property?	202 <input type="checkbox"/>	2
82,104	Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203 <input type="checkbox"/>	3
69-76	Is the corporation claiming any type of losses?	204 <input type="checkbox"/>	4
132	Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205 <input type="checkbox"/>	5
56	Has the corporation realized any capital gains or incurred any capital losses during the taxation year?	206 <input type="checkbox"/>	6
103	i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return, b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax?	207 <input type="checkbox"/>	7
57	Does the corporation have any property that is eligible for capital cost allowance?	208 <input type="checkbox"/>	8
58	Does the corporation have any property that is eligible capital property?	210 <input type="checkbox"/>	10
59	Does the corporation have any resource-related deductions?	212 <input type="checkbox"/>	12
60	Is the corporation claiming reserves of any kind?	213 <input type="checkbox"/>	13
61	Is the corporation claiming a patronage dividend deduction?	216 <input type="checkbox"/>	16
62	Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217 <input type="checkbox"/>	17
150	Is the corporation an investment corporation or a mutual fund corporation?	218 <input type="checkbox"/>	18
131	Was the corporation carrying on business in Canada as a non-resident corporation?	220 <input type="checkbox"/>	20
118	Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221 <input type="checkbox"/>	21
155	Is the corporation a non-resident-owned investment corporation claiming an allowable refund?	226 <input type="checkbox"/>	26 *
111	Does the corporation have any Canadian manufacturing and processing profits?	227 <input type="checkbox"/>	27
121	Is the corporation claiming an investment tax credit?	231 <input type="checkbox"/>	31
63	Is the corporation claiming any scientific research and experimental development expenditures?	232 <input type="checkbox"/>	T661
124	Is the corporation subject to gross Part I.3 tax?	233 <input type="checkbox"/>	33/34/35
124	Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax?	236 <input type="checkbox"/>	36
124	Is the corporation claiming a surtax credit?	237 <input type="checkbox"/>	37
128	Is the corporation subject to gross Part VI tax on capital of financial institutions?	238 <input type="checkbox"/>	38
128	Is the corporation claiming a Part I tax credit?	242 <input type="checkbox"/>	42
129	Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243 <input type="checkbox"/>	43
129	Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244 <input type="checkbox"/>	45
125	Is the corporation subject to Part II – Tobacco Manufacturers' surtax?	249 <input type="checkbox"/>	46
128	For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250 <input type="checkbox"/>	39
152	Is the corporation claiming a Canadian film or video production tax credit refund?	253 <input type="checkbox"/>	T1131
153	Is the corporation claiming a film or video production services tax credit refund?	254 <input type="checkbox"/>	T1177
130	Is the corporation subject to Part XIII.1 tax?	255 <input type="checkbox"/>	92 *

Attachments – continued from page 2**Guide item****Yes Schedule**

44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256	<input type="checkbox"/>	T1134-A
44	Did the corporation have any controlled foreign affiliates?	258	<input type="checkbox"/>	T1134-B
44	Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259	<input type="checkbox"/>	T1135
44	Did the corporation transfer or loan property to a non-resident trust?	260	<input type="checkbox"/>	T1141
44	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	<input type="checkbox"/>	T1142
—	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	<input type="checkbox"/>	T1145
—	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	<input type="checkbox"/>	T1146
—	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	<input type="checkbox"/>	T1174

Additional information

Is the corporation inactive? **280** 1 Yes ☐ 2 No ☒

Has the major business activity changed since the last return was filed? (enter Yes for first-time filers) **281** 1 Yes ☐ 2 No ☒

What is the corporation's major business activity? **282** _____
(Only complete if Yes was entered at line 281)

If the major activity involves the resale of goods, indicate whether it is wholesale or retail **283** 1 Wholesale ☐ 2 Retail ☐

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

284	Power generation	285	100%
286		287	0%
288		289	0%

Did the corporation immigrate to Canada during the taxation year? **291** 1 Yes ☐ 2 No ☒

Did the corporation emigrate from Canada during the taxation year? **292** 1 Yes ☐ 2 No ☒

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL **300** 0 A

Deduct:

Charitable donations from Schedule 2	311	0
Gifts to Canada, a province, or a territory from Schedule 2	312	0
Cultural gifts from Schedule 2	313	0
Ecological gifts from Schedule 2	314	0
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	0
Part VI.1 tax deduction from Schedule 43**	325	0
Non-capital losses of preceding taxation years from Schedule 4	331	0
Net-capital losses of preceding taxation years from Schedule 4	332	0
Restricted farm losses of preceding taxation years from Schedule 4	333	0
Farm losses of preceding taxation years from Schedule 4	334	0
Limited partnership losses of preceding taxation years from Schedule 4	335	0
Taxable capital gains or taxable dividends allocated from a central credit union	340	0
Prospector's and grubstaker's shares	350	0
Subtotal		0

Subtotal (amount A minus amount B) (if negative, enter "0") 0 B

Add: Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions **355** 0 D

Taxable income (amount C plus amount D) **360** 0

Income exempt under paragraph 149(1)(t) **370** 0

Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370) 0 Z

** This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.

Small business deduction**Canadian-controlled private corporations (CCPCs) throughout the taxation year**

Income from active business carried on in Canada from Schedule 7 **400** 0 A

Taxable income from line 360 on page 3, **minus** 10/3 of the amount at line 632* on page 7, **minus** 3 times the amount at line 636** on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax . . . **405** 0 B

Calculation of the business limit:

For all CCPCs, calculate the amount at line 4 below.

200,000	x	Number of days in the taxation year before 2003	<u>273</u>	=	.....	<u>0</u>	1
		Number of days in the taxation year	<u>0</u>				
225,000	x	Number of days in the taxation year in 2003	<u>0</u>	=	.....	<u>0</u>	2
		Number of days in the taxation year	<u>0</u>				
250,000	x	Number of days in the taxation year in 2004	<u>0</u>	=	.....	<u>0</u>	3
		Number of days in the taxation year	<u>0</u>				
300,000	x	Number of days in the taxation year after 2004	<u>0</u>	=	.....	<u>0</u>	3.1
		Number of days in the taxation year	<u>0</u>				

Add amounts at lines 1, 2, 3, and 3.1 0 4

Business limit (see notes 1 and 2 below) **410** 0 C

Notes: 1. For CCPCs that are not associated, enter the amount from line 4 at line 410. However, if the corporation's taxation year is less than 51 weeks, prorate the amount from line 4 by the number of days in the taxation year divided by 365, and enter the result on line 410.

2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered at line 410.

Business limit reduction:

Amount C 0 x **415***** 0 D = 0 E

11,250

Reduced business limit (amount C minus amount E) (if negative, enter "0") **425** 0 F

Small business deduction -16.00% of whichever amount is least: A, B, C, or F **430** 0 G
(enter amount G on line 9 of page 7)

* Calculate the amount of foreign non-business income tax credit deductible at line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4.

***** Large corporation tax**

- The large corporation tax to be entered at line 415 is the gross Part I.3 tax, which is the amount before deducting the surtax credits, increased to reflect a full-year tax liability if the taxation year is less than 51 weeks. For the purpose of the business limit reduction, the gross Part I.3 tax is equal to 0.225% x (taxable capital employed in Canada minus \$10,000,000).
- If the corporation is not associated with any corporations in both the current and the preceding taxation years, enter the corporation's gross Part I.3 tax for its **preceding** taxation year.
- If the corporation is not associated with any corporations in the current taxation year, but was associated in the preceding taxation year, and its current taxation year:
 - starts before December 21, 2002, enter the corporation's gross Part I.3 tax for its **preceding** taxation year; or
 - starts after December 20, 2002, enter the corporation's gross Part I.3 tax for its **current** taxation year.
- For corporations associated in the current taxation year, see Schedule 23 for the special rules that apply.

Accelerated tax reduction**Canadian-controlled private corporations throughout the taxation year that claimed the small business deduction**

Reduced business limit (amount from line 425) 0 x $\frac{300,000}{\text{line 4 above}}$ = 0 A

Net active business income (amount from line 400) * 0 B

Taxable income from line 360 on page 3 **minus** 3 times the amount at line 636** on page 7, and **minus** any amount that, because of federal law, is exempt from Part I tax 0 C

Deduct:

Aggregate investment income (amount from line 440 of page 6) 0 D

Amount C minus amount D (if negative, enter "0") 0 E

Amount A, B, or E above, whichever is less 0 F

Amount Z from Part 9 of Schedule 27 0 x 100/7 = 0 G

Amount QQ from Part 13 of Schedule 27 0 H

Taxable resource income from line 435 of page 5 0 I

Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17) .. 0 J

Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less .. 0 K

Total of amounts G, H, I, J, and K 0 L

Amount F minus amount L (if negative, enter "0") 0 M

Accelerated tax reduction - 7% of amount M (enter amount N on line 637 of page 7) 0 N

* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Schedule 70 to calculate net active business income.

** Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4.

Resource deduction

Taxable resource income [as defined in subsection 125.11(1)]				435	0	A
Amount A	0	x	Number of days in the taxation year in 2003	0	x 1% =	0
			Number of days in the taxation year	273		B
Amount A	0	x	Number of days in the taxation year in 2004	0	x 2% =	0
			Number of days in the taxation year	273		C
Amount A	0	x	Number of days in the taxation year in 2005	0	x 3% =	0
			Number of days in the taxation year	273		C.1
Amount A	0	x	Number of days in the taxation year in 2006	0	x 5% =	0
			Number of days in the taxation year	273		C.2
Resource deduction – total of amounts B, C, C.1, and C.2 (enter amount D on line 10 of page 7)				438	0	D

General tax reduction for Canadian-controlled private corporations**Canadian-controlled private corporations throughout the taxation year**

Taxable income from line 360 on page 3				0	E	
Amount Z from Part 9 of Schedule 27	0	x 100/7 =	0	F		
Amount QQ from Part 13 of Schedule 27			0	G		
Taxable resource income from line 435 above			0	H		
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)			0	I		
Amount on line 400, 405, 410, or 425 on page 4, whichever is less			0	J		
Aggregate investment income from line 440 of page 6			0	K		
Amount used to calculate the accelerated tax reduction (amount M of page 4)			0	L		
Total of amounts F, G, H, I, J, K, and L			0	M		
Amount E minus amount M (if negative, enter "0")			0	N		
Amount N	0	x	Number of days in the taxation year in 2002	0	x 3% =	0
			Number of days in the taxation year	273		O
Amount N	0	x	Number of days in the taxation year in 2003	0	x 5% =	0
			Number of days in the taxation year	273		P
Amount N	0	x	Number of days in the taxation year after 2003	0	x 7% =	0
			Number of days in the taxation year	273		Q
General tax reduction for Canadian-controlled private corporations - total of amounts O, P, and Q (enter amount R on line 638 of page 7)				0	R	

General tax reduction**Corporations other than a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or a non-resident-owned investment corporation**

Taxable income from line 360 on page 3				0	S	
Amount Z from Part 9 of Schedule 27	0	x 100/7 =	0	T		
Amount QQ from Part 13 of Schedule 27			0	U		
Taxable resource income from line 435 above			0	V		
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)			0	W		
Total of amounts T, U, V, and W			0	X		
Amount S minus amount X (if negative, enter "0")			0	Y		
Amount Y	0	x	Number of days in the taxation year in 2002	0	x 3% =	0
			Number of days in the taxation year	273		Z
Amount Y	0	x	Number of days in the taxation year in 2003	0	x 5% =	0
			Number of days in the taxation year	273		AA
Amount Y	0	x	Number of days in the taxation year after 2003	0	x 7% =	0
			Number of days in the taxation year	273		BB
General tax reduction - total of amounts Z, AA, and BB (enter amount CC on line 639 of page 7)				0	CC	

Refundable portion of Part I tax**Canadian-controlled private corporations throughout the taxation year**

Aggregate investment income **440** _____ 0 x 26 2/3% = _____ 0 A
(amount P from Part 1 of Schedule 7)

Foreign non-business income tax credit from line 632 on page 7 _____ 0

Deduct:

Foreign investment income **445** _____ 0 x 9 1/3% = _____ 0
(amount O from Part 1 of Schedule 7) (if negative, enter "0") _____ 0 B

Amount A minus amount B (if negative, enter "0") _____ 0 C

Taxable income from line 360 on page 3 _____ 0

Deduct:

Amount on line 400, 405, 410, or 425 on page 4, whichever is less _____ 0

Foreign non-business
income tax credit from
line 632 of page 7 _____ 0 x 25/9 = _____ 0

Foreign business income
tax credit from line 636
of page 7 _____ 0 x 3 = _____ 0

_____ 0 x 26 2/3% = _____ 0 D

Part I tax payable minus investment tax credit refund (line 700 minus line 780 of page 8) _____ 0

Deduct: Corporate surtax from line 600 of page 7 _____ 0

Net amount _____ 0 E

Refundable portion of Part I tax – Amount C, D, or E, whichever is less **450** _____ 0 F

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the preceding taxation year **460** _____ 0

Deduct: Dividend refund for the previous taxation year **465** _____ 0

_____ 0 A

Add the total of:

Refundable portion of Part I tax from line 450 above _____ 0

Total Part IV tax payable from line 360 on page 3 of Schedule 3 _____ 0

Net refundable dividend tax on hand transferred from a predecessor
corporation on amalgamation, or from a wound-up subsidiary corporation **480** _____ 0

_____ 0 B

Refundable dividend tax on hand at the end of the taxation year – Amount A plus amount B **485** _____ 0

Dividend refund**Private and subject corporations at the time taxable dividends were paid in the taxation year**

Taxable dividends paid in the taxation year from line 460 on page 3 of Schedule 3 _____ 0 x 1/3 _____ 0 A

Refundable dividend tax on hand at the end of the taxation year from line 485 above _____ 0 B

Dividend refund – Amount A or B, whichever is less (enter this amount on line 784 of page 8) _____ 0

Part I tax

Base amount of Part I tax – 38.00% of taxable income (line 360 or amount Z, whichever applies) from page 3 **550** 0 A

Corporate surtax calculation

Base amount from line A above	<u>0</u>	1
Deduct:		
10% of taxable income (line 360 or amount Z, whichever applies) from page 3	<u>0</u>	2
Investment corporation deduction from line 620 below	<u>0</u>	3
Federal logging tax credit from line 640 below	<u>0</u>	4
Federal qualifying environmental trust tax credit from line 648 below	<u>0</u>	5

For a mutual fund corporation or an investment corporation throughout the taxation year, enter amount a, b, or c below on line 6, whichever is less:

28.00% of taxable income from line 360 of page 3 ...	<u>0</u> a	} <u>0</u> 6
28.00% of taxed capital gains	<u>0</u> b	
Part I tax otherwise payable	<u>0</u> c	
(line A plus lines C and D minus line F)		
Total of lines 2 to 6	<u>0</u>	7
Net amount (line 1 minus line 7)	<u>0</u>	8

Corporate surtax – 4.00% of the amount on line 8 **600** 0 B

Recapture of investment tax credit from line PPP in Part 21 of Schedule 31 **602** 0 C

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income

(for a CCPC throughout the taxation year)

Aggregate investment income from line 440 on page 6	<u>0</u>	i
Taxable income from line 360 on page 3	<u>0</u>	
Deduct:		
Amount on lines 400, 405, 410, or 425 of page 4, whichever is less ..	<u>0</u>	
Net amount	<u>0</u>	ii

Refundable tax on CCPC's investment income – 6 2/3% of the lesser of amounts i or ii **604** 0 D

Subtotal (add lines A, B, C, and D) 0 E

Deduct:

Small business deduction from line 430 of page 4	<u>0</u>	9
Federal tax abatement	608	<u>0</u>
Manufacturing and processing profits deduction from amount BB or amount RR of Schedule 27	616	<u>0</u>
Investment corporation deduction	620	<u>0</u>
(taxed capital gains 624 <u>0</u>)	628	<u>0</u>
Additional deduction – credit unions from Schedule 17	632	<u>0</u>
Federal foreign non-business income tax credit from Schedule 21	636	<u>0</u>
Federal foreign business income tax credit from Schedule 21	637	<u>0</u>
Accelerated tax reduction from amount N of page 4	<u>0</u>	10
Resource deduction from line 438 of page 5	638	<u>0</u>
General tax reduction for CCPCs from amount R of page 5	639	<u>0</u>
General tax reduction from amount CC of page 5	640	<u>0</u>
Federal logging tax credit from Schedule 21	644	<u>0</u>
Federal political contribution tax credit	<u>0</u>	
Federal political contributions 646 <u>0</u>	648	<u>0</u>
Federal qualifying environmental trust tax credit	652	<u>0</u>
Investment tax credit from Schedule 31	<u>0</u>	

Subtotal 0 F

Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8) 0 G

Summary of tax and credits**Federal tax**

Part I tax payable from page 7	700	0
Part I.3 tax payable from Schedule 33, 34, or 35	704	0
Part II surtax payable from Schedule 46	708	0
Part IV tax payable from Schedule 3	712	0
Part IV.1 tax payable from Schedule 43	716	0
Part VI tax payable from Schedule 38	720	0
Part VI.1 tax payable from Schedule 43	724	0
Part XIII.1 tax payable from Schedule 92	727	0
Part XIV tax payable from Schedule 20	728	0
Total federal tax		0

Add provincial or territorial tax:Provincial or territorial jurisdiction **750** ON

(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec, Ontario, and Alberta) **760** 0Provincial tax on large corporations (New Brunswick and Nova Scotia) **765** 0Total tax payable **770** 0 A**Deduct other credits:**

Investment tax credit refund from Schedule 31	780	0
Dividend refund from page 6	784	0
Federal capital gains refund from Schedule 18	788	0
Federal qualifying environmental trust tax credit refund	792	0
Canadian film or video production tax credit refund from Form T1131	796	0
Film or video production services tax credit refund from Form T1177	797	0
Tax withheld at source	800	0

Total payments on which tax has been withheld **801** 0

Allowable refund for non-resident-owned investment corporations from Schedule 26

804 0Provincial and territorial capital gains refund from Schedule 18 **808** 0Provincial and territorial refundable tax credits from Schedule 5 **812** 0Royalties deductible under Syncrude Remission Order **815** 0Tax remitted under Syncrude Remission Order **816** 0Tax instalments paid **840** 0Total credits **890** 0 BRefund code **894** **0** Overpayment 0

Balance (line A minus line B) 0

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information **910** _____
Branch number**914** _____ **918** _____
Institution number Account numberIf the result is negative, you have an **overpayment**.If the result is positive, you have a **balance unpaid**.

Enter the amount on whichever line applies.

We do not charge or refund a difference of \$2 or less.

Balance unpaid 0

Enclosed payment **898** 0

If the corporation is a Canadian-controlled private corporation throughout the taxation year, does it qualify for the one-month extension of the date the balance of tax is due?

..... **896** 1 Yes ☐ 2 No ☒**Certification**

I, **950** FRITZ **951** ROY **954** V-P FINANCE
Last name in block letters First name in block letters Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this taxation year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

955 _____ **956** 519-255-2888
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation Telephone number

Is the contact person the same as the authorized signing officer? If No, complete the information below **957** 1 Yes ☒ 2 No ☐

958 _____ **959** _____
Name in block letters Telephone number

Language of correspondence - Langue de correspondance

990 Indicate the language of your choice.
Indiquer la langue de correspondance de votre choix.

1 English/Anglais ☒ 2 Français/French ☐

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to an this schedule are from the "Income Tax Act."
- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and extraordinary items per financial statements	6,044,181	A
--	-----------	---

Additions:

Subtotal of additions	0	0
Other Additions:		
Miscellaneous Other Additions:		
Subtotal of Other Additions	0	0
Total Additions	0	0

Deductions:

Subtotal of Deductions	0	0
----------------------------------	---	---

Other Deductions:

Miscellaneous Other Deductions:

700	ENTITY EXEMPT FROM TAX	390	6,044,181	

	Subtotal of Other Deductions.....	499	6,044,181	6,044,181

	Total Deductions	510	6,044,181	

Net income (loss) for income tax purposes	0
(enter on line 300 on the T2 return)	=====

This schedule is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporation(s)

Name	Ctry		Rela-	Number	% of	Number	% of	Book
	of	Business	tion-	of	common	of	pre-	value of
	resi-	Number	ship	shares	shares	preferred	ferred	capital
	dence		Code	owned	owned	owned	owned	stock
		(Note)						
[100]	[200]	[300]	[400]	[500]	[550]	[600]	[650]	[700]

ENWIN ENERGY LTD.	882462526RC0001	3		0	0.00	0	0.00	0
ENWIN UTILITIES LTD.	867120586RC0001	3		0	0.00	0	0.00	0
WINDSOR CANADA UTILITIES LTD.	867129181RC0001	1		0	0.00	0	0.00	0
CORPORATION OF THE CITY OF WIN			1	0	0.00	0	0.00	0

Note: Enter "NR" if a corporation is not registered.

Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

Schedule 9



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

2004/
2005

CT23 Corporations Tax and Annual Return

For taxation years commencing
after December 31, 2002

Corporations Tax Act - Ministry of Finance (MOF)
Corporations Information Act - Ministry of Consumer and Business Services (MCBS)

The **Annual Return** (common page 1 and MCBS Schedule A on pages 18 and 19, and Schedule K on page 20) 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.

Ministry Use

This form 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 3-17. 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).

MCBS Annual Return Required? (Not required if already filed or Annual Return exempt. Refer to Guide)

☒

Yes

☐

No

Page 1 of 20

Corporation's Legal Name (including punctuation) Enwin Powerlines Ltd.			Ontario Corporations Tax Account No. (MOF) 1390902														
Mailing Address 4545 Rhodes Drive P.O. Box 1625, Station A Windsor ON CA N9A-5T7			This Return covers the Taxation Year Start <table><tr><td>year</td><td>month</td><td>day</td></tr><tr><td>2001</td><td>01</td><td>01</td></tr></table> End <table><tr><td>year</td><td>month</td><td>day</td></tr><tr><td>2001</td><td>09</td><td>30</td></tr></table>			year	month	day	2001	01	01	year	month	day	2001	09	30
year	month	day															
2001	01	01															
year	month	day															
2001	09	30															
Has the mailing address changed since last filed CT23 Return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date of Change <table><tr><td>year</td><td>month</td><td>day</td></tr><tr><td></td><td></td><td></td></tr></table>			year	month	day				Date of Incorporation or Amalgamation <table><tr><td>year</td><td>month</td><td>day</td></tr><tr><td>1999</td><td>12</td><td>13</td></tr></table>			year	month	day	1999	12	13
year	month	day															
year	month	day															
1999	12	13															
Registered/Head Office Address 4545 Rhodes Drive P.O. Box 1625, Station A Windsor ON CA N9A-5T7			Ontario Corporation No. (MCBS) 1390902														
Location of Books and Records 787 Ouellette Avenue P.O. Box 1625, Station A Windsor ON CA N9A-5T7			Canada Customs and Revenue Agency Business No. If applicable, enter 882460124RC0001														
Name of person to contact regarding this CT23 Return ROY FRITZ		Telephone No. 519-255-2888	Fax No.														
Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MCBS) ON CA -			If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased: Commenced <table><tr><td>year</td><td>month</td><td>day</td></tr><tr><td></td><td></td><td></td></tr></table> Ceased <table><tr><td>year</td><td>month</td><td>day</td></tr><tr><td></td><td></td><td></td></tr></table> <input checked="" type="checkbox"/> Not Applicable			year	month	day				year	month	day			
year	month	day															
year	month	day															
Former Corporation Name (Extra-Provincial Corporations only) (MCBS) <input checked="" type="checkbox"/> Not Applicable			Preferred Language / Langue de préférence <input checked="" type="checkbox"/> English anglais <input type="checkbox"/> French français														
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). No. of Schedule(s) 0			Ministry use 														
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). <input checked="" type="checkbox"/> No Change																	

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)

ROY FRITZ

Title ☐ Director ☐ Officer ☒ Other individuals having knowledge of the Corporation's business activities

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

Enwin Powerlines Ltd.

1390902

2001-09-30

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

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

- 1** 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))
- 2 ☐ Other Private
- 3 ☐ Public
- 4 ☐ Non-share Capital
- 5 ☒ Other (specify)
Municipal Elect Util

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** 1 ☐ Family Farm Corporation s.1(2)
- 2 ☐ Family Fishing Corporation s.1(2)
- 3 ☐ Mortgage Investment Corporation s.47
- 4 ☐ Credit Union s.51
- 5 ☐ Bank Mortgage Subsidiary s.61(4)
- 6 ☐ Bank s.1(2)
- 7 ☐ Loan and Trust Corporation s.61(4)
- 8 ☐ Non-resident Corporation s.2(2)(a) or (b)
- 9 ☐ Non-resident Corporation s.2(2)(c)
- 10 ☐ Mutual Fund Corporation s.48
- 11 ☐ Non-resident owned investment Corporation s.49
- 12 ☐ Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)
- 14 ☐ Bare Trustee Corporation
- 15 ☐ Branch of Non-resident s.63(1)
- 16 ☐ Financial institution prescribed by Regulation only
- 17 ☐ Investment Dealer
- 18 ☐ Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale
- 19 ☐ Hydro successor, Municipal Electrical Utility or subsidiary of either
- 20 ☐ Producer and seller of steam for uses other than for the generation of electricity
- 21 ☐ Insurance Exchange s.74.4
- 22 ☐ Farm Feeder Finance Co-operative Corporation
- 23 ☐ 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 approval required

☐ Final Taxation Year up to Dissolution (wind-up)
(Note: For discontinued businesses, see Guide.)

☐ 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) (Int.B. 3008).

Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15)	±	From	690	0.
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)-	-		2	0.
Subtract: Taxable dividends deductible, per federal Schedule 3	-		3	0.
Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002R)	-		4	0.
Subtract: Federal Part VI.1 tax 0. X 3	-		5	0.
Subtract: Prior years' losses applied – Non-capital losses	-	From	704	0.
Net capital losses (page 16) 0. X inclusion rate 50.000000%	=		714	0.
Farm losses	-	From	724	0.
Restricted farm losses	-	From	734	0.
Limited partnership losses	-	From	754	0.
Taxable Income (Non-capital loss)	=		10	0.
Addition to taxable income for unused foreign tax deduction for federal purposes	+		11	0.
Adjusted Taxable Income 10 + 11 (if 10 is negative, enter 11)	=		20	0.

Taxable Income		Number of Days in Taxation Year	
From 10 (or 20 if applicable)	0. X 30 100.0000% X 12.5000% X	Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days
	Ontario Allocation	33 0 ÷ 73	273
			= + 29 0.
From 10 (or 20 if applicable)	0. X 30 100.0000% X 14.0000% X	Days after Dec. 31, 2003	Total Days
	Ontario Allocation	34 0 ÷ 73	273
			= + 32 0.
Income Tax Payable (before deduction of tax credits)	29 + 32		= 40 0.

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

If this section is not completed, 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)) 50 0.

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.
	=	54	0.
Federal Business limit (line 410 of the T2 Return) for the year before the application of fed.s.125(5.1)		55	0.

Ontario Business Limit Calculation

Days after Dec. 31, 2002 and before Jan. 1, 2004	31 0 ÷ 365	= + 46 0.
Days after Dec. 31, 2003	34 0 ÷ 365	= + 47 0.
Business Limit for Ontario purposes	46 + 47	= 44 0.
Percentage of Federal Business limit (from T2 Schedule 23). Enter 100% if not associated.	48 %	= 45 0.
Income eligible for the IDSBC	From 30 100.0000% X 56	0. = 60 0.
	*** Ontario Allocation	Least of 50, 54 or 45

* **Note:** Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)

** **Note:** Adjust accordingly for a floating taxation year and use 366 for a leap year.

*** **Note:** Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).

continued on Page 5

Enwin Powerlines Ltd.

1390902

2001-09-30

DOLLARS ONLY

Income Tax *continued from Page 4***Number of Days in Taxation Year**

Calculation of IDSBC Rate ----- 7.00% x $\frac{31}{73} \times \frac{273}{273} = + 89 .0000$

----- 8.50% x $\frac{34}{73} \times \frac{273}{273} = + 90 .0000$

IDSBC Rate for Taxation Year $89 + 90 = 78$ 7.5000

Claim ----- From 60 $0.$ x From 78 7.5000% ----- = 70 $0.$

Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income (or if associated, the associated group's taxable income) is greater than the amount in 114 below.

Surtax on Canadian-controlled Private Corporations (s.41.1)

Applies if you have claimed the Incentive Deduction for Small Business Corporations.

Associated Corporation - The Taxable Income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

* Taxable Income of the corporation ----- From 10 (or 20 if applicable) + 80 $0.$

If you are a member of an associated group (X) 81 ☐ (Yes)

Name of associated corporation (Canadian & foreign)
(if insufficient space, attach schedule)

Ontario Corporations Tax
Account No. (MOF)
(if applicable)

Taxation Year End

* Taxable Income
(if loss, enter nil)

----- + 82 $0.$

----- + 83 $.$

----- + 84 $.$

Aggregate Taxable Income $80 + 82 + 83 + 84$, etc. ----- = 85 $0.$

Number of Days in Taxation Year

0 x $\frac{31}{73} \times \frac{273}{273} = + 115$ $0.$

0 x $\frac{34}{73} \times \frac{273}{273} = + 116$ $0.$

$115 + 116 = 0.$ ----- - 114 $0.$

(If negative, enter nil) ----- = 86 $0.$

Number of Days in Taxation Year

Calculation of Specified Rate for Surtax ----- 4.6670% x $\frac{38}{73} \times \frac{273}{273} = + 97 .0000$

From 86 $0.$ x From 97 $.0000\%$ ----- = 87 $0.$

From 87 $0.$ x From 60 $0.$ ÷ From 114 $0.$ = 88 $0.$

Surtax Lesser of 70 or 88 ----- = 100 0

* **Note: Short Taxation Years** - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

continued on Page 6

Income Tax continued from Page 5

Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17) 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 Ontario schedule 27. 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 120 0.

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

Add: Adjustment for Surtax on Canadian-controlled private corporations

From 100 0. ÷ From 30 100.0000% ÷ From 78 7.5000% = 121 0.

Lesser of 56 or 121 122 0.

120 - 56 + 122 130 0.

Taxable Income 10 0.

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

Add: Adjustments for Surtax on Canadian-controlled private corporations 122 0.

Subtract: Taxable Income 10 x Allocation % to jurisdictions outside Canada .0000% 140 0.

Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses 141 0.

10 - 56 + 122 - 140 - 141 142 0.

Claim

Number of Days in Taxation Year

Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days 33 0 ÷ 73 273 = + 154 0.

Days after Dec. 31, 2003 Total Days 34 0 ÷ 73 273 = + 156 0.

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

Lesser of 130 or 142

143 0. X From 30 100.0000% X 2.0000% X 156 0.

Lesser of 130 or 142

M&P claim for taxation year 154 + 156 160 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 (Int.B. 3001R) (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.

Income Tax continued from Page 6

Specified Tax Credits (Refer to Guide)

Ontario Innovation Tax Credit (OITC) (s.43.3) *Applies* to scientific research and experimental 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 CT23 Schedule 113 (Attach Schedule 113) - - - - - + 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 5850 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) - - - - - + 193 0.

Graduate Transitions Tax Credit (GTTC) (s.43.6)

Applies to employment of eligible unemployed post secondary graduates, for employment commencing prior to July 6, 2004 and expenditures incurred prior to January 1, 2005.

Eligible Credit From 6598 CT23 Schedule 115 (Attach Schedule 115) - - - - - + 195 0.

Ontario Book Publishing Tax Credit (OBPTC) (s.43.7)

Applies to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.

Eligible Credit From 6900 OBPTC Claim Form (Attach both the original Claim Form and the Certificate of Eligibility) - - - - + 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 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) - - - - - + 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 productions where the OFTTC has not been claimed.

Eligible Credit From 7300 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility) - - - - - + 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 of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC). (Attach the original Certificate of Eligibility) - - - - - + 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 both the original Claim Form and the Certificate of Eligibility) - - - - + 201 0.

Apprenticeship Training Tax Credit (ATTC) (s.43.13)

Applies to employment of eligible apprentices.

Eligible Credit From 5898 CT23 Schedule 114 (Attach Schedule 114) - - - - - + 203 0.

Other (specify) - - - - - + 203.1 0.

Total Specified Tax Credits 191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 + 203 + 203.1 = 220 0.

Specified Tax Credits Applied to reduce Income Tax - - - - - = 225 0.

Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative) - - - - - = 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 17**.

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**.

Corporate Minimum Tax (CMT)

Total Assets of the corporation	+ 240	196,491,976.
Total Revenue of the corporation	+ 241	240,581,154.

The above amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

If you are a member of an associated group (X) 242 X (Yes)

Name of associated corporation (Canadian & foreign) <small>(if insufficient space attach schedule)</small>	Ontario Corporations Tax Account No. (MOF) <small>(if applicable)</small>	Taxation Year End	Total Assets	Total Revenue
See attached			+ 243	+ 244
			+ 245	+ 246
			+ 247	+ 248
Aggregate Total Assets	240 + 243 + 245 + 247 , etc.		= 249	196,491,976.
Aggregate Total Revenue	241 + 244 + 246 + 248 , etc.		= 250	240,581,154.

Determination of Applicability

Applies if **either** Total Assets 249 exceeds \$5,000,000 **or** Total Revenue 250 exceeds \$10,000,000.

Short Taxation Years - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedule 101**.

Calculation: CMT (Attach Schedule 101.)

Gross CMT Payable	CMT Base From Schedule 101 2136	0.	X From 30	100.0000%	X 4.0000%	= 276	0.
				Ontario Allocation			
Subtract: Foreign Tax Credit for CMT purposes <small>(Attach schedule)</small>						- 277	0.
Subtract: Income Tax					From 190	0.	
Net CMT Payable <small>(If negative, enter Nil on Page 17.)</small>						= 280	0.

If 280 is less than zero and you do not have a CMT credit carryover, transfer 230 from **Page 7** to **Income Tax Summary, on Page 17**.

If 280 is less than zero and you have a CMT credit carryover, complete A & B below.

If 280 is greater than or equal to zero, transfer 230 to **Page 17** and transfer 280 to **Page 17**, and to **Part 4 of Shedule 101: Continuity of CMT Credit Carryovers**.

CMT Credit Carryover available	From Schedule 101	From 2333	0.
--------------------------------	-------------------	---	----

Application of CMT Credit Carryovers

A. Income Tax (before deduction of specified credits)	+ From 190	0.
Gross CMT Payable	+ From 276	0.
Subtract: Foreign Tax Credit for CMT purposes	- From 277	0.
If 276 - 277 is negative, enter NIL in 290	=	0.
Income Tax eligible for CMT Credit		= 300
B. Income Tax (after deduction of specified credits)	+ From 230	0.
Subtract: CMT credit used to reduce income taxes		- 310
Income Tax		= 320

Transfer to page 17

If A & B apply, 310 cannot exceed the lesser of 230, 300 and your CMT credit carryover available 2333.

If only B applies, 310 cannot exceed the lesser of 230 and your CMT credit carryover available 2333.

Enwin Powerlines Ltd.

1390902

2001-09-30

DOLLARS ONLY

Capital Tax (Refer to Guide and Int.B. 3011R)

If your corporation is a Financial Institution (s.58(2)), complete lines 480 and 430 on page 10 then proceed to page 13.

If your corporation is not a member of an associated group and/or partnership and the Gross Revenue and Total Assets as calculated on page 10 in 480 and 430 are both \$3,000,000 or less, your corporation is exempt from Capital Tax for the taxation year, except for a branch of a non-resident corporation. 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 12 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 or joint venture of which they are a member. 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 (Int.B. 3017R).

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) (Int.B. 3010).

Paid-up Capital

Paid-up capital stock (Int.B. 3012R and 3015R)	- - - - -	+	350	0.
Retained earnings (if deficit, deduct) (Int.B. 3012R)	- - - - -	±	351	0.
Capital and other surpluses, excluding appraisal surplus (Int.B. 3012R)	- - - - -	+	352	0.
Loans and advances (Attach schedule) (Int.B. 3013R)	- - - - -	+	353	0.
Bank loans (Int.B. 3013R)	- - - - -	+	354	0.
Bankers acceptances (Int.B. 3013R)	- - - - -	+	355	0.
Bonds and debentures payable (Int.B. 3013R)	- - - - -	+	356	0.
Mortgages payable (Int.B. 3013R)	- - - - -	+	357	0.
Lien notes payable (Int.B. 3013R)	- - - - -	+	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) (Int.B. 3013R)	- - - - -	+	359	0.
Contingent, investment, inventory and similar reserves (Int.B. 3012R)	- - - - -	+	360	0.
Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)	- - - - -	+	361	0.
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)	- - - - -	+	362	0.
Subtotal	- - - - -	=	370	0.
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)	- - - - -	-	371	0.
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)	- - - - -	-	372	0.
Total Paid-up Capital	- - - - -	=	380	0.
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	- - - - -	-	381	0.
Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the <i>Corporations Tax Act</i> , and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	- - - - -	-	382	0.
Net Paid-up Capital	- - - - -	=	390	0.

Eligible Investments (Refer to Guide and Int.B. 3015R)

Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, 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.

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** (Int.B. 3015R)

Total Assets per balance sheet	- - - - -	+	420	196,491,976.
Mortgages or other liabilities deducted from assets	- - - - -	+	421	0.
Share of partnership(s)/joint venture(s) total assets (<i>Attach schedule</i>)	- - - - -	+	422	0.
Subtract: Investment in partnership(s)/joint venture(s)	- - - - -	-	423	0.
Total Assets as adjusted	- - - - -	=	430	196,491,976.
Amounts in 360 and 361 (if deducted from assets)	- - - - -	+	440	0.
Subtract: Amounts in 371, 372 and 381	- - - - -	-	441	0.
Subtract: Appraisal surplus if booked	- - - - -	-	442	0.
Add or Subtract: Other adjustments (specify on an attached schedule)	- - - - -	±	443	0.
Total Assets	- - - - -	=	450	196,491,976.

Investment Allowance	$(410 \div 450) \times 390$	-----	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	179,941,521.
Total Assets (as adjusted)	- - - - -	From 430	196,491,976.

Calculation of Capital Tax for all Corporations except Financial Institutions

Note: This version (2004/2005) of the Ct23 may only be used for a taxation year that commenced after December 31, 2002.

Financial Institutions use calculations on page 13.

- 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, complete **Section B below**, then review only the Capital Tax calculations in **Section C below**, selecting and completing the one specific subsection (e.g. C3) that applies to the corporation.
- OR
- If the corporation **is** a member of an associated group and/or partnership, complete **Section B below** and **Section D on page 11**, and if applicable, complete **Section E or Section F on page 12**. Note: if the corporation is a member of a connected partnership, please refer to the 2004/2005 CT23 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 (Int.B. 3018).

Enter NIL in 550 on page 12 and complete the return from that point.

SECTION B

Calculation of Taxable Capital Deduction (TCD)

		Number of Days in Taxation Year			
		Days before Jan. 1, 2005	Total Days		
5,000,000	X	35 273	÷ 73 273	= +	500 5,000,000.
		Days after Dec. 31, 2004 and before Jan. 1, 2006	Total Days		
7,500,000	X	36 0	÷ 73 273	= +	501 0.
		Days after Dec. 31, 2005 and before Jan. 1, 2007	Total Days		
10,000,000	X	37 0	÷ 73 273	= +	502 0.
Taxable Capital Deduction (TCD)		500 + 501 + 502	=	503	5,000,000.

SECTION C

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

- C1.** If 430 and 480 on page 10 are both \$3,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.
- C2.** If Taxable Capital in 470 is **equal to or less than the TCD** in 503, enter NIL in 550 on page 12 and complete the return from that point.
- C3.** If Taxable Capital in 470 **exceeds the TCD** in 503, complete the following calculation and transfer the amount from 523 to 543 on page 12, and complete the return from that point.

+	From 470	0.		
-	From 503	0.		
=	471	0.	X From 30	100.0000% X .3000% X 555 273
			Ontario Allocation	
			Days in taxation year	
			= + 523 0.	

365
365 (366 if leap year)

Transfer to 543 on page 12 and complete the return from that point

continued on Page 11

If floating taxation year, refer to Guide.

Capital Tax Calculation *continued from Page 10*

SECTION D

This section applies ONLY to a corporation that is a member of an associated group (excluding Financial Institutions and corporations exempt from Capital Tax) and/or partnership. You must check either **509** or **524** and complete this section before you can calculate your Capital Tax Calculation under either Section E or Section F.

D1. ☐ **509** (X if applicable) All corporations that you are associated with do **not** have a permanent establishment in Canada.

If Taxable Capital **470** on page 10 is equal to or less than the TCD **503** on page 10, enter NIL in **550** on page 12 and complete the return from that point.

If Taxable Capital **470** on page 10 exceeds the TCD **503** on page 10, proceed to **Section E**, enter the TCD amount in **542** in Section E, and complete Section E and the return from that point.

D2. ☒ 524 (X if applicable) One or more of the corporations that you are associated with **maintains** a permanent establishment in Canada.

You and your associated group may continue to allocate the TCD by completing the Calculation below. Or, the associated group **may file an election** under subsection 69(2.1) of the *Corporations Tax Act*, whereby total assets are used to allocate the TCD among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as **Net Deduction**) of the capital tax effect relating to the TCD to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.

The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.

In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

Calculation Do **not** complete this calculation if ss.69(2.1) election is filed

Taxable Capital From 470 on page 10 + From 470 0.

Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada

Names of associated corporations (excluding Financial Institutions and corporations exempt from Capital Tax) having a permanent establishment in Canada
(if insufficient space, attach schedule)

Ontario Corporations Tax
Account No. (MOF)
(If applicable)

Taxation Year End

Taxable Capital

See attached

$$+ \boxed{531} \quad 0.$$
$$+ \boxed{532} \quad \bullet$$

+ 533 .

$$= \boxed{540} \quad 0.$$

Aggregate Taxable Capital 470 + 531 + 532 + 533, etc. - - - - -

If 540 above is equal to or less than the TCD 503 on page 10, the corporation's Capital Tax for the taxation year is NIL.

Enter NIL in 523 in section E on page 12, as applicable.

If **540** above is greater than the TCD **503** on page 10, the corporation must compute its share of the TCD below in order to calculate its Capital Tax for the taxation year under Section E on page 12.

From 470 _____ 0. ÷ From 540 _____ 0. X From 503 5,000,000. = 541 _____ 0. *Transfer to 542 in Section E on page 12*

Transfer to 542 in Section E on page 12

S.s.69(2.1) Election Filed

☐ **591** (X if applicable) **Election filed.** Attach a copy of Schedule 591 with this CT23 Return. Proceed to **Section F** on page 12.

continued on Page 12

Capital Tax Calculation *continued from Page 11*

SECTION E

This section applies if the corporation **is** a member of an associated group and/or partnership whose total **aggregate** Taxable Capital **540** on page 11, exceeds the TCD **503** on page 10.

Complete the following calculation and transfer the amount from **523** to **543**, and complete the return from that point.

$$\begin{array}{rcl}
 + \text{ From } & \boxed{470} & \underline{\hspace{1cm} 0.} \\
 - & \boxed{542} & \underline{\hspace{1cm} 0.} \\
 = & \boxed{471} & \underline{\hspace{1cm} 0.}
 \end{array}
 \times \text{ From } \boxed{30} \text{ } \boxed{100.0000} \% \times .3000 \% \times \frac{\boxed{555} \times \boxed{273}}{\boxed{365}} \text{ Days in taxation year} = + \boxed{523} \underline{\hspace{1cm} 0.}$$

Ontario Allocation * 365 (366 if leap year)

Total Capital Tax for the taxation year
Transfer to 543 *and complete the return from that point*

SECTION F

This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election

$$+ \text{ From } 470.0 \times \text{ From } 30 \text{ Ontario Allocation } 100.0000\% \times .3000\% = + 561.0$$

- Capital tax deduction From 995 relating to your corporation's Capital Tax deduction, on Schedule 591	- - - -	- From 995	<div style="border-top: 1px solid black; border-bottom: 1px solid black; padding: 0 10px;">0.</div>
		= 562	<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 0 10px;">0.</div>

$$\begin{array}{r} \text{Capital Tax} \quad \text{-----} \quad \boxed{562} \quad \text{-----} \quad 0. \\ \times \quad \begin{array}{r} \text{Days in taxation year} \\ \boxed{555} \quad \text{-----} \quad 273 \\ \hline * \quad \quad \quad 365 \\ \text{(366 if leap year)} \end{array} \quad = \quad \boxed{563} \quad \text{-----} \quad 0. \end{array}$$

Transfer to 543 and complete the return from that point

* If floating taxation year, refer to Guide.

Capital Tax before application of specified credits	-		=	543	0.
Subtract: Specified Tax Credits applied to reduce capital tax payable <i>(Refer to Guide)</i>	-		=	546	0.
Capital Tax 543 – 546 <i>(amount cannot be negative)</i>	-		=	550	0.

Transfer to Page 17

continued on Page 13

Capital Tax *continued from Page 12***Calculation of Capital Tax for Financial Institutions****1.1. Credit Unions only**

For taxation years commencing **after May 4, 1999** enter NIL in **550** on page 12, and complete the return from that point.

1.2. Other than Credit Unions

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

565	<u>0.</u>	x	0.6%	X From 30	<u> </u> %	x	555	<u>0</u> ÷ <u>0</u> (366 if leap year)	= +	569	<u>0.</u>	
<p>Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1</p> <p style="text-align: center;">Ontario Allocation</p>												
570	<u>0.</u>	x	571	<u>0.00</u> %	X From 30	<u> </u> %	x	555	<u>0</u> ÷ <u>0</u> (366 if leap year)	= +	574	<u>0.</u>
<p>Adjusted Taxable Paid Up Capital in accordance with Division B.1 in excess of Basic Capital Amount</p> <p style="text-align: center;">Capital Tax Rate (Refer to Guide)</p> <p style="text-align: center;">Ontario Allocation</p>												

Capital Tax for Financial Institutions – other than Credit Unions (before Section 2) **569** + **574** - - - - - = **575** 0.

* If floating taxation year, refer to Guide.

2. 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 **575** - **585** - - - - - = **586** 0.

Transfer to **543** on Page 12

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

(1) Uninsured Benefits Arrangements - - - - - **587** 0. x **2%** - - - - - = **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 **588**.)

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

Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide) - - - - - **589** 0.

Premium Tax **588** - **589** - - - - - = **590** 0.

Transfer to page 17

Enwin Powerlines Ltd.

1390902

2001-09-30

DOLLARS ONLY

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 Schedule 1

 + 600 0.

Transfer to Page 15

Add:

Federal capital cost allowance	- - - - -	+	601	0.
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 (Refer to Guide)	- - - - -	+	609	0.
Federal depletion allowance	- - - - -	+	610	0.
Federal foreign exploration and development expenses	- - - - -	+	611	0.
Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide)	- - -	+	617	0.

Management fees, rents, royalties and similar payments to non-arms' length non-residents

Number of Days in Taxation Year

$$\begin{array}{c}
 \text{Days after} \\
 \text{Dec. 31, 2002 and} \\
 \text{before Jan. 1, 2004} \quad \text{Total Days} \\
 \hline
 \text{612} \quad 0. \times 5 \div 12.5000 \times \begin{array}{|c|c|c|} \hline \text{33} & 0 & \div & \text{73} & 273 \\ \hline \end{array} = + \text{633} \quad 0.
 \end{array}$$

$$\begin{array}{c}
 \text{Days after} \\
 \text{Dec. 31, 2003} \quad \text{Total Days} \\
 \hline
 \text{612} \quad 0. \times 5 \div 14.0000 \times \begin{array}{|c|c|c|} \hline \text{34} & 0 & \div & \text{73} & 273 \\ \hline \end{array} = + \text{634} \quad 0.
 \end{array}$$

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

 Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661
 excluding any negative amount in 473 from Ont. CT23 Schedule 161 - - - - - + 615 0.

 Add any negative amount in 473 from Ont. CT23 Schedule 161 - - - - - + 616 0.

 Federal allowable business investment loss - - - - - + 620 0.

 Total of other items not allowed by Ontario but allowed federally (Attach schedule) - - - - - + 614 0.
Total of Additions 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614 - - - - = 0. 640 0.

Transfer to Page 15

Deduct:

Ontario capital cost allowance (excludes amounts deducted under 675)	- - - - -	+	650	0.
Ontario cumulative eligible capital deduction	- - - - -	+	651	0.
Federal taxable capital gain	- - - - -	+	652	0.
Ontario non-allowable reserves. Balance beginning of year	- - - - -	+	653	0.
Ontario allowable reserves. Balance end of year	- - - - -	+	654	0.
Federal non-allowable reserves. Balance end of year	- - - - -	+	655	0.
Federal allowable reserves. Balance beginning of year	- - - - -	+	656	0.
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	- - - - -	+	657	0.
Ontario depletion allowance	- - - - -	+	658	0.
Ontario resource allowance (Refer to Guide)	- - - - -	+	659	0.
Ontario current cost adjustment (Attach schedule)	- - - - -	+	661	0.
CCA on assets used to generate electricity from natural gas, alternative or renewable resources.	- - -	+	675	0.

Subtotal of deductions for this page 650 to 659 + 661 + 675 - - - - - 681 0.

Transfer to Page 15

continued on Page 15

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

continued from Page 14

Net Income (loss) for federal income tax purposes, per federal Schedule 1 - - - - - From \pm 600 0.

Total of Additions on page 14 - - - - - From $=$ 640 0.

Sub Total of deductions on page 14 - - - - - From $=$ 681 0.

Deduct:

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:

$$\left[\begin{array}{l} \text{From } \boxed{662} \text{ Gross-up of CCA} \\ \boxed{0.} \times \frac{100}{\boxed{30} \boxed{100.0000}} \end{array} \right] - \text{From } \boxed{662} \text{ } 0. = \boxed{663} \text{ } 0.$$

Ontario Allocation

Workplace Child Care Tax Incentive (WCCT)

(Applies to eligible expenditures incurred prior to January 1, 2005.)

$$\left[\begin{array}{l} \text{Qualifying expenditures: } \boxed{665} \text{ } 0. \times 30.00\% \times \frac{100}{\boxed{30} \boxed{100.0000}} \end{array} \right] = \boxed{666} \text{ } 0.$$

Ontario Allocation

Workplace Accessibility Tax Incentive (WATI)

(Applies to eligible expenditures incurred prior to January 1, 2005.)

$$\left[\begin{array}{l} \text{Qualifying expenditures: } \boxed{667} \text{ } 0. \times 100.00\% \times \frac{100}{\boxed{30} \boxed{100.0000}} \end{array} \right] = \boxed{668} \text{ } 0.$$

Ontario Allocation

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)

$$\left[\begin{array}{l} \text{Qualifying expenditures: } \boxed{670} \text{ } 0. \times 30.00\% \times \frac{100}{\boxed{30} \boxed{100.0000}} \end{array} \right] = \boxed{671} \text{ } 0.$$

Ontario Allocation

Educational Technology Tax Incentive (ETTI)

(Applies to eligible expenditures incurred prior to January 1, 2005.)

$$\left[\begin{array}{l} \text{Qualifying expenditures: } \boxed{672} \text{ } 0. \times 15.00\% \times \frac{100}{\boxed{30} \boxed{100.0000}} \end{array} \right] = \boxed{673} \text{ } 0.$$

Ontario Allocation

Ontario allowable business investment loss - - - - - + 678 0.

Ontario Scientific Research Expenses claimed in year in 477 from Ont. CT23 Schedule 161 + 679 0.

Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003) - - - - - + 677 0.

Total of other deductions allowed by Ontario (Attach schedule) - - - - - + 664 0.

Total of Deductions $\boxed{681} + \boxed{663} + \boxed{666} + \boxed{668} + \boxed{671} + \boxed{673} + \boxed{678} + \boxed{679} + \boxed{677} + \boxed{664} - =$ 0. 680 0.

Net income (loss) for Ontario Purposes $\boxed{600} + \boxed{640} - \boxed{680} =$ 690 0.

Transfer to Page 4

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year	700 (2) 0	710 (2) 0	720 (2) 0	730 0	740 0	750 0
Add:						
Current year's losses (7)	701 0	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 0	713 0	723 0	733 0	743 0	753 0
Subtract:						
Utilized during the year to reduce taxable income	704 (2) 0	715 (2) (4) 0	724 (2) 0	734 (2) (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 17 0	716 (2) to Page 17 0	726 (2) to Page 17 0	736 (2) to Page 17 0	746 0	
Subtotal	707 0	717 0	727 0	737 0	747 0	757 0
Balance at End of Year	709 (8) 0	719 0	729 0	739 0	749 0	759 0

Analysis of Balance at End of Year 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	Farm Losses	Restricted Farm Losses
800 9th preceding taxation year 1993-12-12	817 (9) 0	860 (9) 0		850 0	870 0
801 8th preceding taxation year 1994-12-12	818 (9) 0	861 (9) 0		851 0	871 0
802 7th preceding taxation year 1995-12-12	819 (9) 0	862 (9) 0		852 0	872 0
803 6th preceding taxation year 1996-12-12	820 0	830 0	840 0	853 0	873 0
804 5th preceding taxation year 1997-12-12	821 0	831 0	841 0	854 0	874 0
805 4th preceding taxation year 1998-12-12	822 0	832 0	842 0	855 0	875 0
806 3rd preceding taxation year 1999-12-12	823 0	833 0	843 0	856 0	876 0
807 2nd preceding taxation year 1999-12-31	824 0	834 0	844 0	857 0	877 0
808 1st preceding taxation year 2000-12-31	825 0	835 0	845 0	858 0	878 0
809 Current taxation year 2001-09-30	826 0	836 0	846 0	859 0	879 0
Total	829 0	839 0	849 0	869 0	889 0

Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) 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.
- (3) 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.
- (4) To the extent of applicable gains/income/at-risk amount only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- (7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

Request for Loss Carry-Back (s.80(16))

Applies to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under **any Act administered by the Ministry of Finance**.

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
 - the first day of the taxation year after the loss year,
 - the day on which the corporation's return for the loss year is delivered to the Minister, or
 - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Application of Losses

	Non-Capital Losses	Total Capital Losses	Farm Losses	Restricted Farm Losses
Total amount of loss	9100	9200	9300	9400
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income				
Predecessor Ontario Corporation's Tax Account No. (MOF)				
Taxation Year Ending				
year month day				
i) 3rd preceding	9010	9210	9310	9410
ii) 2nd preceding	9020	9220	9320	9420
iii) 1st preceding	9030	9230	9330	9430
Total loss to be carried back	From 7060	From 7160	From 7260	From 7360
Balance of loss available for carry-forward	9190	9290	9390	9490

Summary

Income tax	- - - - -	+ From 230 or 320	0.
Corporate Minimum Tax	- - - - -	+ From 280	0.
Capital Tax	- - - - -	+ From 550	0.
Premium Tax	- - - - -	+ From 590	0.
Total Tax Payable	- - - - -	= 950	0.
Subtract: Payments	- - - - -	- 960	0.
Capital Gains Refund (s.48)	- - -	- 965	0.
Qualifying Environmental Trust Tax Credit (Refer to Guide)	- - -	- 985	0.
Specified Tax Credits (Refer to Guide)	- - - - -	- 955	0.
Other (specify)	- - - - -	-	0.
Balance	- - - - -	= 970	0.
If payment due	- - - - -	Enclosed * 990	0.
If overpayment: Refund (Refer to Guide)	- - -	= 975	0.
year month day			
Apply to		980	0.
(Includes credit interest)			

* Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the **Minister of Finance** and print your Ontario Corporation's Tax Account No. (MOF) on the back of cheque or money order. (Refer to Guide for other payment methods.)

Certification

I am an authorized signing officer of the corporation. I certify that this CT23 return, including all schedules and statements filed with or as part of this CT23 return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the *Corporations Tax Act*. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name (please print)

ROY FRITZ
Title

V-P FINANCE

Full Residence Address

Signature

Date

Note: Section 76 of the *Corporations Tax Act* provides penalties for making false or misleading statements or omissions.



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

(Applicable to an associated group that has a permanent establishment in Canada)

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Enwin Powerlines Ltd.	1390902	2001-09-30

[illegible]

CCH Canadian Ltd. - Corporate Taxprep, 2004/2005 CT23, ver 1-2005

Corporate Minimum Tax (CMT) CT23 Schedule 101

Page 1 of 3

Corporation's Legal Name Enwin Powerlines Ltd.	Ontario Corporations Tax Account No. (MOF) 1390902	Taxation Year End 2001-09-30
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Part 1: Calculation of CMT Base

Banks - Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.

Life Insurance corporations - Net income/loss before Special Additional Tax as determined under s.57.1(2)(c) or (d)

Net Income/Loss (unconsolidated, determined in accordance with GAAP) - - - - - ± 2100 6,044,181.

Subtract (to the extent reflected in net income/loss):

Provision for recovery of income taxes / benefit of current income taxes - - - - -	+	2101	0.
Provision for deferred income taxes (credits) / benefit of future income taxes - - - - -	+	2102	0.
Equity income from corporations - - - - -	+	2103	0.
Share of partnership(s)/joint venture(s) income - - - - -	+	2104	0.
Dividends received/receivable deductible under fed.s.112 - - - - -	+	2105	0.
Dividends received/receivable deductible under fed.s.113 - - - - -	+	2106	0.
Dividends received/receivable deductible under fed.s.83(2) - - - - -	+	2107	0.
Dividends received/receivable deductible under fed.s.138(6) - - - - -	+	2108	0.
Federal Part VI.1 tax paid on dividends declared and paid, under fed.s.191.1(1) 0. x 3 - - - - -	+	2109	0.

Subtotal - - - - - = 0. - 2110 0.

Add (to extent reflected in net income/loss):

Provision for current taxes / cost of current income taxes - - - - -	+	2111	0.
Provision for deferred income taxes (debits) / cost of future income taxes - - - - -	+	2112	0.
Equity losses from corporations - - - - -	+	2113	0.
Share of partnership(s)/joint venture(s) losses - - - - -	+	2114	0.
Dividends that have been deducted to arrive at net income per Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) - - - - -	+	2115	0.

Subtotal - - - - - = 0. + 2116 0.

Add/Subtract:

Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years

** Fed.s.85 - - - - -	+	2117	0.	or -	2118	0.
** Fed.s.85.1 - - - - -	+	2119	0.	or -	2120	0.
** Fed.s.97 - - - - -	+	2121	0.	or -	2122	0.
** Amounts relating to amalgamations (fed.s.87) as prescribed in regulations for current/prior years - - - - -	+	2123	0.	or -	2124	0.
** Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/prior years - - - - -	+	2125	0.	or -	2126	0.
** Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years - - - - -	+	2127	0.	or -	2128	0.

Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not otherwise deducted in determining CMT adjusted net income - 2150 0.

Subtotal (Additions) - - - - - = 0. + 2129 0.

Subtotal (Subtractions) - - - - - = 0. - 2130 0.

** Other adjustments - - - - - ± 2131 0.

Subtotal ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131 = 2132 6,044,181.

** Share of partnership(s)/joint venture(s) **adjusted** net income/loss - - - - - ± 2133 0.

Adjusted net income (loss) (if loss, transfer to 2202 in **Part 2: Continuity of CMT Losses Carried Forward.**) - - - - - = 2134 6,044,181.

Deduct: * CMT losses: pre-1994 Loss - - - - - + From 2210 0.

* CMT losses: other eligible losses - - - - - + 2211 0.

= 0. - 2135 0.

* CMT losses applied cannot exceed adjusted net income or increase a loss

** Retain calculations. Do not submit with this schedule.

CMT Base - - - - - = 2136 6,044,181.

Transfer to CMT Base on Page 8 of the CT23 or Page 6 of the CT8

Corporate Minimum Tax (CMT) CT23 Schedule 101

Page 2 of 3

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Enwin Powerlines Ltd.	1390902	2001-09-30

Part 2: Continuity of CMT Losses Carried Forward

Balance at Beginning of year NOTES (1), (2)	- - - - -	+	2201	0.
Add: Current year's losses	- - - - -	+	2202	0.
Losses from predecessor corporations on amalgamation NOTE (3)	- - - - -	+	2203	0.
Losses from predecessor corporations on wind-up NOTE (3)	- - - - -	+	2204	0.
Amalgamation (x) 2205 <input type="checkbox"/> Yes Wind-up (x) 2206 <input type="checkbox"/> Yes				
Subtotal	- - - - -	=		0.
Adjustments (attach schedule)	- - - - -	±	2208	0.
CMT losses available 2201 + 2207 ± 2208	- - - - -	=	2209	0.
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income	- - - - -	+	2210	0.
Other eligible losses utilized during the year to reduce adjusted net income NOTE (4)	- - - - -	+	2211	0.
Losses expired during the year	- - - - -	+	2212	0.
Subtotal	- - - - -	=		0.
Balances at End of Year NOTE (5) 2209 - 2213	- - - - -	=	2214	0.

Notes:

- (1) Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT loss.
- (2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and s.57.5(7))
- (3) Include and indicate whether CMT losses are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.57.5(8) and s.57.5(9))
- (4) CMT losses must be used to the extent of the lesser of the adjusted net income 2134 and CMT losses available 2209.
- (5) Amount in 2214 must equal sum of 2270 + 2290.

Part 3: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year	2260	2280
		0	0
2241	8th preceding taxation year	2261	2281
		0	0
2242	7th preceding taxation year	2262	2282
	1995-12-12	0	0
2243	6th preceding taxation year	2263	2283
	1996-12-12	0	0
2244	5th preceding taxation year	2264	2284
	1997-12-12	0	0
2245	4th preceding taxation year	2265	2285
	1998-12-12	0	0
2246	3rd preceding taxation year	2266	2286
	1999-12-12	0	0
2247	2nd preceding taxation year	2267	2287
	1999-12-31	0	0
2248	1st preceding taxation year	2268	2288
	2000-12-31	0	0
2249	Current taxation year	2269	2289
	2001-09-30	0	0
Totals		2270	2290
		0	0

The sum of amounts 2270 + 2290
must equal amount in 2214.

CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Enwin Powerlines Ltd.	1390902	2001-09-30

Part 4: Continuity of CMT Credit Carryovers

Balance at Beginning of year

NOTE (1)

- - - - -

+

2301

0.

Add:

Current year's CMT Credit (

280

on page 8 of the CT23

or

347

on page 6 of the CT8. If negative, enter NIL)

- - - - -

+

From

280

or

347

0.

Gross Special Additional Tax

NOTE (2)

312

on page 5 of the CT8

(Life Insurance corporations only. Others enter NIL)

+ From

312

.

Subtract Income Tax

(

190

on page 6 of the CT23 or page 4 of the CT8)

- From

190

.

Subtotal

(if negative, enter NIL)

- - - - -

=

.

-

2305

.

Current year's CMT credit (if negative, enter NIL)

280

or

347

-

2305

- - - - -

=

.

+

2310

0.

CMT Credit Carryovers from predecessor corporations

NOTE (3)

- - - - -

+

2325

0.

Amalgamation

(x)

2315

Yes

Wind-up

(x)

2320

Yes

Subtotal

2301

+

2310

+

2325

- - - - -

=

2330

0.

Adjustments

(Attach schedule)

- - - - -

±

2332

0.

CMT Credit Carryover available

2330

±

2332

- - - - -

=

2333

0.

Transfer to Page 8 of the CT23 or Page 6 of the CT8

Subtract:

CMT Credit utilized during the year to reduce income tax

(

310

on page 8 of the CT23 or

351

on page 6 of the CT8.)

- - -

+

From

310

or

351

0.

CMT Credit expired during the year

- - - - -

+

2334

.

Subtotal

- - - - -

=

0.

-

2335

0.

Balance at End of Year

NOTE (4)

2333

-

2335

- - - - -

=

2336

0.

- Notes:
- (1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))
- (2) The CMT credit of life insurance corporations can be restricted (see s.43.1(3)(b)).
- (3) Include and indicate whether CMT credits are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.43.1(4))
- (4) Amount in 2336 must equal sum of 2370 + 2390.

Part 5: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)	
2340	9th preceding taxation year	2360	2380	
		0	0	
2341	8th preceding taxation year	2361	2381	
		0	0	
2342	7th preceding taxation year	2362	2382	
	1995-12-12	0	0	
2343	6th preceding taxation year	2363	2383	
	1996-12-12	0	0	
2344	5th preceding taxation year	2364	2384	
	1997-12-12	0	0	
2345	4th preceding taxation year	2365	2385	
	1998-12-12	0	0	
2346	3rd preceding taxation year	2366	2386	
	1999-12-12	0	0	
2347	2nd preceding taxation year	2367	2387	
	1999-12-31	0	0	
2348	1st preceding taxation year	2368	2388	
	2000-12-31	0	0	
2349	Current taxation year	2369	2389	
	2001-09-30	0	0	
Totals		2370	2390	
		0	0	

The sum of amounts

2370

+

2390

must equal amount in

2336.

Corporate Minimum Tax - Associated Corporations

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Erwin Powerlines Ltd.	1390902	2001-09-30

[illegible]

Transfer to 249
of the CT23

Transfer to 250
of the CT23