



T2 Corporation Income Tax Return

Code 2402
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when completed

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return. A shorter version of the return, the T2SHORT, is available for eligible corporations.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the General Index of Financial Information (GIFI), to your tax centre. You have to file the return within six months after the end of the corporation's tax year.

For more information see canada.ca/taxes or Guide T4012, T2 Corporation – Income Tax Guide.

055 Do not use this area

Identification

Business number (BN) 001 8 1 1 8 6 7 7 6 1 R C 0 0 0 1	
Corporation's name 002 ALPHABYTE ONLINE INC.	
To which tax year does this return apply? Tax year start Year Month Day 060 2024 / 01 / 01 Tax year-end Year Month Day 061 2024 / 12 / 31	
Address of head office Has this address changed since the last time the CRA was notified? ... 010 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, complete lines 011 to 018.	
011 5058 William Street 012 City Province, territory, or state 015 Pickering 016 ON Country (other than Canada) Postal or ZIP code 017 018 L1Y 1B7	
Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060? ... 063 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, provide the date control was acquired 065 Year Month Day	
Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)? 066 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Mailing address (if different from head office address) Has this address changed since the last time the CRA was notified? ... 020 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, complete lines 021 to 028.	
021 c/o 022 5058 William Street 023 City Province, territory, or state 025 Pickering 026 ON Country (other than Canada) Postal or ZIP code 027 028 L1Y 1B7	
Is the corporation a professional corporation that is a member of a partnership? 067 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Is this the first year of filing after: Incorporation? 070 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Amalgamation? 071 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, complete lines 030 to 038 and attach Schedule 24.	
Location of books and records (if different from head office address) Has this address changed since the last time the CRA was notified? ... 030 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, complete lines 031 to 038.	
031 5058 William Street 032 City Province, territory, or state 035 Pickering 036 ON Country (other than Canada) Postal or ZIP code 037 038 L1Y 1B7	
Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, complete and attach Schedule 24.	
Is this the final tax year before amalgamation? 076 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Is this the final return up to dissolution? 078 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
If an election was made under section 261, state the functional currency used 079	
Is the corporation a resident of Canada? 080 Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, give the country of residence on line 081 and complete and attach Schedule 97.	
081	
Type of corporation at the end of the tax year (tick one) <input checked="" type="checkbox"/> 1 Canadian-controlled private corporation (CCPC) <input type="checkbox"/> 2 Other private corporation <input type="checkbox"/> 3 Public corporation <input type="checkbox"/> 4 Corporation controlled by a public corporation <input type="checkbox"/> 5 Other corporation (specify) _____ If the type of corporation changed during the tax year, provide the effective date of the change 043 Year Month Day	
Is the non-resident corporation claiming an exemption under an income tax treaty? 082 Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, complete and attach Schedule 91.	
If the corporation is exempt from tax under section 149, tick one of the following boxes: 085 <input type="checkbox"/> 1 Exempt under paragraph 149(1)(e) or (l) <input type="checkbox"/> 2 Exempt under paragraph 149(1)(j) <input type="checkbox"/> 4 Exempt under other paragraphs of section 149	
Do not use this area	
095	096
898	

Attachments

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

Schedules – Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

	Yes	Schedule
Is the corporation related to any other corporations?	<input type="checkbox"/>	9
Is the corporation an associated CCPC?	<input type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	<input type="checkbox"/>	49
Does the corporation have any non-resident shareholders who own voting shares?	<input type="checkbox"/>	19
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	<input type="checkbox"/>	11
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?	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	<input type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	<input type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter?	<input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned?	<input type="checkbox"/>	T5013
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 (without reference to section 94)?	<input type="checkbox"/>	22
Did the corporation own any shares in one or more foreign affiliates in the tax year?	<input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the Income Tax Regulations?	<input type="checkbox"/>	29
Did the corporation have a total amount over CAN\$1 million of reportable transactions with non-arm's length non-residents?	<input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	<input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<input type="checkbox"/>	
Does the corporation earn income from one or more Internet web pages or websites?	<input type="checkbox"/>	88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<input checked="" type="checkbox"/>	1
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine?	<input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<input checked="" type="checkbox"/>	3
Is the corporation claiming any type of losses?	<input checked="" type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	<input checked="" type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	<input type="checkbox"/>	6
i) Is the corporation a CCPC and reporting a) income or loss from property (other than dividends deductible on line 320 of the T2 return), b) income from a partnership, c) income from a foreign business, d) income from a personal services business, e) income referred to in clause 125(1)(a)(i)(C) or 125(1)(a)(i)(B), f) aggregate investment income as defined in subsection 129(4), or g) an amount assigned to it under subsection 125(3.2) or 125(8); or		
ii) Is the corporation a member of a partnership and assigning its specified partnership business limit to a designated member under subsection 125(8)?	<input type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance?	<input checked="" type="checkbox"/>	8
Does the corporation have any resource-related deductions?	<input type="checkbox"/>	12
Is the corporation claiming deductible reserves?	<input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or a provincial credit union tax reduction?	<input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	<input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation?	<input type="checkbox"/>	20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	<input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits or zero-emission technology manufacturing profits?	<input type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	<input type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<input type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	<input type="checkbox"/>	33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	<input type="checkbox"/>	
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<input type="checkbox"/>	45
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?	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit?	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit?	<input type="checkbox"/>	T1177
Is the corporation claiming a Canadian journalism labour tax credit?	<input type="checkbox"/>	58
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	<input type="checkbox"/>	92

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Attachments (continued)

Did the corporation have any foreign affiliates in the tax year?	271	<input type="checkbox"/>	T1134
Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN\$100,000?	259	<input type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust?	260	<input type="checkbox"/>	T1141
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
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	<input checked="" type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	<input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267	<input type="checkbox"/>	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	<input type="checkbox"/>	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	<input type="checkbox"/>	54
Is the corporation claiming a return of fuel charge proceeds to farmers tax credit?	273	<input type="checkbox"/>	63
Are you an employer reporting a non-qualified security agreement under subsection 110(1.9)?	274	<input type="checkbox"/>	59
Is the corporation claiming an air quality improvement tax credit?	275	<input type="checkbox"/>	65
Is the corporation subject to the additional 1.5% tax on banks and life insurers?	276	<input type="checkbox"/>	68
Is the corporation a covered entity that redeemed, acquired or cancelled equity of the corporation in the tax year?	277	<input type="checkbox"/>	56
Is the corporation subject to the excessive interest and financing expenses limitation (EIFEL) rules contained primarily in sections 18.2 and 18.21, or is it a party to any election under the EIFEL rules?	278	<input type="checkbox"/>	130

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Is the corporation inactive?	280	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Did the corporation meet the definition of substantive CCPC under subsection 248(1) at any time during the tax year?	290	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Specify the principal products mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284	<u>CONSULTING</u>	285 <u>100.000</u> %
	286		287 _____ %
	288		289 _____ %
Did the corporation immigrate to Canada during the tax year?	291	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Did the corporation emigrate from Canada during the tax year?	292	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	294	Year Month Day <input type="text"/>	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL	300	<u>25,720</u>	A
Deduct:			
Charitable donations from Schedule 2	311	_____	
Cultural gifts from Schedule 2	313	_____	
Ecological gifts from Schedule 2	314	_____	
Gifts of medicine made before March 22, 2017, from Schedule 2	315	_____	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	_____	
Part VI.1 tax deduction*	325	_____	
Non-capital losses of previous tax years from Schedule 4	331	_____	
Net capital losses of previous tax years from Schedule 4	332	_____	
Restricted farm losses of previous tax years from Schedule 4	333	_____	
Farm losses of previous tax years from Schedule 4	334	_____	
Limited partnership losses of previous tax years from Schedule 4	335	_____	
Taxable capital gains or taxable dividends allocated from a central credit union	340	_____	
Prospector's and grubstaker's shares	350	_____	
Employer deduction for non-qualified securities	352	_____	
		Subtotal _____	B
		Subtotal (amount A minus amount B) (if negative, enter "0")	<u>25,720</u> C
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355	_____	D
Taxable income (amount C plus amount D)	360	<u>25,720</u>	

* This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.

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

Income eligible for the small business deduction from Schedule 7	400	25,720	A
Taxable income from line 360 on page 3, minus 100/28 of the amount on line 632* on page 8, minus 4 times the amount on line 636** on page 8, and minus any amount that, because of federal law, is exempt from Part I tax	405	25,720	B
Business limit (see notes 1 and 2 below)	410	500,000	C

Notes:

- For CCPCs that are not associated, enter \$500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year **divided** by 365, and enter the result on line 410.
- For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction**Taxable capital business limit reduction for tax years starting before April 7, 2022**

$$\text{Amount C } \frac{500,000}{11,250} \times \text{415}^{***} \text{ D} = \text{E1}$$

Taxable capital business limit reduction for tax years starting after April 6, 2022

$$\text{Amount C } \frac{500,000}{90,000} \times \text{415}^{***} \text{ D} = \text{E2}$$

$$\text{Amount E1 or amount E2, whichever applies} \rightarrow \text{E3}$$

Passive income business limit reduction

$$\text{Adjusted aggregate investment income from Schedule 7}^{****} \text{ 417 } \frac{117}{50,000} = \text{F}$$

$$\text{Amount C } \frac{500,000}{100,000} \times \text{Amount F} = \text{G}$$

$$\text{The greater of amount E3 and amount G } \text{422} \text{ H}$$

$$\text{Reduced business limit (amount C minus amount H) (if negative, enter "0")} \text{ 426 } \text{500,000} \text{ I}$$

$$\text{Business limit the CCPC assigns under subsection 125(3.2) (from line 515 below)} \text{ J}$$

$$\text{Reduced business limit after assignment (amount I minus amount J)} \text{ 428 } \text{500,000} \text{ K}$$

$$\text{Small business deduction - Amount A, B, C, or K, whichever is the least } \frac{25,720}{430} \times 19\% = \text{4,887}$$

Enter amount from line 430 at amount L on page 8.

* Calculate the amount of foreign non-business income tax credit deductible on 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 on line 636 without reference to the corporation tax reductions under section 123.4.

***** Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **prior** year **minus** \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **current** year **minus** \$10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

**** Enter the total adjusted aggregate investment income of the corporation and all associated corporations for each tax year that ended in the preceding calendar year. Each corporation with such income has to file a Schedule 7. For a corporation's first tax year that starts after 2018, this amount is reported at line 744 of the corresponding Schedule 7. Otherwise, this amount is the total of all amounts reported at line 745 of the corresponding Schedule 7 of the corporation for each tax year that ended in the preceding calendar year.

Small business deduction (continued)

Specified corporate income and assignment under subsection 125(3.2)

	L Business number of the corporation receiving the assigned amount	M Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column L ³	N Business limit assigned to corporation identified in column L ⁴
	490	500	505
1.			
2.			
3.			
4.			
	Total 510		Total 515

- Notes:**
- This amount is [as defined in subsection 125(7) **specified corporate income** (a)(i)] the total of all amounts each of which is income (other than specified farming or fishing income of the corporation for the year) from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if
 - at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and
 - it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to
 - persons (other than the private corporation) with which the corporation deals at arm's length, or
 - partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest.
 - The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula $A - B$, where A is the amount of income referred to in column M in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 426.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year or substantive CCPCs at any time in the tax year

Taxable income from line 360 on page 3	25,720	A
Lesser of amounts 9B and 9H from Part 9 of Schedule 27	_____	B
Amount 13K from Part 13 of Schedule 27	_____	C
Personal services business income	432	D
Amount from line 400, 405, 410, or 428 on page 4, whichever is the least*	25,720	E
Aggregate investment income from line 440 on page 6**	_____	F
Subtotal (add amounts B to F)	<u>25,720</u>	▶ <u>25,720</u> G
Amount A minus amount G (if negative, enter "0")	_____	H
General tax reduction for Canadian-controlled private corporations – Amount H multiplied by 13%	_____	I

* This is not applicable to substantive CCPCs.
 ** Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, a substantive CCPC, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from line 360 on page 3	_____	J
Lesser of amounts 9B and 9H from Part 9 of Schedule 27	_____	K
Amount 13K from Part 13 of Schedule 27	_____	L
Personal services business income	434	M
Subtotal (add amounts K to M)	<u>_____</u>	▶ <u>_____</u> N
Amount J minus amount N (if negative, enter "0")	_____	O
General tax reduction – Amount O multiplied by 13%	_____	P

Enter amount P on line 639 on page 8.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year or substantive CCPCs at any time in the tax year

Aggregate investment income from Schedule 7	440	× 30.67% =		A
Foreign non-business income tax credit from line 632 on page 8			B	
Foreign investment income from Schedule 7	445	× 8.00% =		C
Subtotal (amount B minus amount C) (if negative, enter "0")			▶	D
Amount A minus amount D (if negative, enter "0")				E
Taxable income from line 360 on page 3			25,720	F
Amount from line 400, 405, 410, or 428 on page 4, whichever is the least *			25,720	G
Foreign non-business income tax credit from line 632 on page 8		× 2.5862 =		H
Foreign business income tax credit from line 636 on page 8		× 4 =		I
Subtotal (add amounts G to I)			25,720 ▶	25,720 J
Subtotal (amount F minus amount J)				K × 30.67% =
Part I tax payable minus investment tax credit refund (line 700 minus line 780 from page 9)				2,315 M
Refundable portion of Part I tax – Amount E, L, or M, whichever is the least				450 N

* This is not applicable to substantive CCPCs.

Refundable dividend tax on hand

Eligible refundable dividend tax on hand (ERDTOH) at the end of the previous tax year (line 530 of the preceding tax year)	520	_____	A
Non-eligible refundable dividend tax on hand (NERDTOH) at the end of the previous tax year (line 545 of the preceding tax year) (if negative, enter "0")	535	_____	36 B
Part IV tax payable on taxable dividends from connected corporations (amount 2G from Schedule 3)	C	_____	
Part IV tax payable on eligible dividends from non-connected corporations (amount 2J from Schedule 3)	D	_____	
Subtotal (amount C plus amount D)	▶	_____	E
Net ERDTOH transferred on an amalgamation or the wind-up of a subsidiary	525	_____	F
ERDTOH dividend refund for the previous tax year	570	_____	G
Refundable portion of Part I tax (from line 450 on page 6)		_____	H
Part IV tax before deductions (amount 2A from Schedule 3)	I	_____	
Part IV tax allocated to ERDTOH (amount E)	J	_____	
Part IV tax reduction due to Part IV.1 tax payable (amount 4D of Schedule 43)	K	_____	
Subtotal (amount I minus total of amounts J and K)	▶	_____	L
Net NERDTOH transferred on an amalgamation or the wind-up of a subsidiary	540	_____	M
NERDTOH dividend refund for the previous tax year	575	_____	36 N
38 1/3% of the total losses applied against Part IV tax (amount 2D from Schedule 3)		_____	O
Part IV tax payable allocated to NERDTOH, net of losses claimed (amount L minus amount O) (if negative enter "0")		_____	P
NERDTOH at the end of the tax year (total of amounts B, H, M, and P minus amount N) (if negative, enter "0")	545	_____	
Part IV tax payable allocated to ERDTOH, net of losses claimed (amount E minus the amount, if any, by which amount O exceeds amount L) (if negative, enter "0")		_____	Q
ERDTOH at the end of the tax year (total of amounts A, F, and Q minus amount G) (if negative, enter "0")	530	_____	

Dividend refund

38 1/3% of total eligible dividends paid in the tax year (amount 3A from Schedule 3)	_____	AA
ERDTOH balance at the end of the tax year (line 530)	_____	BB
Eligible dividend refund (amount AA or BB, whichever is less)	_____	CC
38 1/3% of total non-eligible taxable dividends paid in the tax year (amount 3B from Schedule 3)	12,267	DD
NERDTOH balance at the end of the tax year (line 545)	_____	EE
Non-eligible dividend refund (amount DD or EE, whichever is less)	_____	FF
Amount DD minus amount EE (if negative, enter "0")	12,267	GG
Amount BB minus amount CC (if negative, enter "0")	_____	HH
Additional non-eligible dividend refund (amount GG or HH, whichever is less)	_____	II
Dividend refund – Amount CC plus amount FF plus amount II	_____	JJ

Enter amount JJ on line 784 on page 9.

Part I tax

Base amount Part I tax – Taxable income (from line 360 on page 3) multiplied by 38%	550	9,774	A
Additional tax on personal services business income (section 123.5)			
Taxable income from a personal services business	555	×5.00% =	560 B
Additional tax on banks and life insurers from Schedule 68	565		C
Total labour requirements addition to tax	580		D
Recapture of investment tax credit from Schedule 31	602		E
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) or substantive CCPC's investment income (if it was a CCPC throughout the tax year or a substantive CCPC at any time in the tax year)			
Aggregate investment income from line 440 on page 6			F
Taxable income from line 360 on page 3	25,720		G
Deduct:			
Amount from line 400, 405, 410, or 428 on page 4, whichever is the least*	25,720		H
Net amount (amount G minus amount H)			I
Refundable tax on CCPC's or substantive CCPC's investment income – 10.67% of whichever is less: amount F or amount I	604		J
Subtotal (add amounts A to E and J)		9,774	K
Deduct:			
Small business deduction from line 430 on page 4		4,887	L
Federal tax abatement	608	2,572	
Manufacturing and processing profits deduction and zero-emission technology manufacturing deduction from Schedule 27	616		
Investment corporation deduction	620		
Taxed capital gains	624		
Federal foreign non-business income tax credit from Schedule 21	632		
Federal foreign business income tax credit from Schedule 21	636		
General tax reduction for CCPCs from amount I on page 5	638		
General tax reduction from amount P on page 5	639		
Federal logging tax credit from Schedule 21	640		
Eligible Canadian bank deduction under section 125.21	641		
Federal qualifying environmental trust tax credit	648		
Investment tax credit from Schedule 31	652		
Subtotal		7,459	M
Part I tax payable – Amount K minus amount M		2,315	N
Enter amount N on line 700 on page 9.			

* This is not applicable to substantive CCPCs.

Privacy notice

Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.



Net Income (Loss) for Income Tax Purposes

- Use this schedule to reconcile the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see Guide T4012, T2 Corporation – Income Tax Guide.
- All legislative references are to the Income Tax Act.

Net income (loss) after taxes and extraordinary items from line 9999 of Schedule 125 22,102 A

Add:

Provision for income taxes – current	101	3,500	
Interest and penalties on taxes	103	355	
Amortization of tangible assets	104	1,737	
Non-deductible meals and entertainment expenses	121	70	
<u>Total (lines 101 to 199)</u>	<u>500</u>	<u>5,662</u>	<u>5,662</u>
Amount A plus line 500			<u>27,764 B</u>

Deduct:

Capital cost allowance from Schedule 8	403	2,044	
<u>Total (lines 401 to 499)</u>	<u>510</u>	<u>2,044</u>	<u>2,044</u>

Net income (loss) for income tax purposes (amount B minus line 510) 25,720 C

Enter amount C on line 300 on page 3 of the T2 return.

Hybrid mismatch amount under subsection 18.4(4) or 12.7(3) _____

Adjustment for hybrid mismatch amount under paragraph 20(1)(yy) _____



Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculation

Corporation's name ALPHABYTE ONLINE INC.	Business number 81186 7761 RC 0001	Tax year-end Year: 2024 Month: 12 Day: 31
----------------------------------------------------	----------------------------------------------	-------------------------------------------------------------------------

- Corporations must use this schedule to report:
 - non-taxable dividends under section 83
 - deductible dividends under subsection 138(6)
 - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (a.1), (b) or (d)
 - taxable dividends paid in the tax year that qualify for a dividend refund (see page 3)
- All legislative references are to the federal Income Tax Act.
- The calculations in this schedule apply only to private or subject corporations (as defined in subsection 186(3)).
- A payer corporation is **connected** with a recipient corporation at any time in a tax year, if at that time the recipient corporation meets either of the following conditions:
 - it controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b)
 - it owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation
- If you need more space, continue on a separate schedule.
- File this schedule with your T2 Corporation Income Tax Return.

Part 1 – Dividends received in the tax year

- Do **not** include dividends received from foreign non-affiliates.
- Complete columns B, C, D, H and I **only if** the payer corporation is **connected**.

Important instructions to follow if the payer corporation is connected

- If your corporation's tax year-end is different than that of the **connected** payer corporation, dividends could have been received from more than one tax year of the payer corporation. If so, **use a separate line** to provide the information according to each tax year of the payer corporation.
- When completing columns J and K use the **special calculations provided in the notes**.

A Name of payer corporation (from which the corporation received the dividend)	B Enter 1 if payer corporation is connected	C Business number of connected corporation
200	205	210

D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYYMMDD	E Non-taxable dividends under section 83	F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (a.1), (b), or (d) ¹	G Eligible dividends included in column F
220	230	240	242

Total of column E _____
(enter amount on line 402 of Schedule 1)

Taxable dividends received from connected corporations (total amounts from column F with code 1 in column B)	_____ 1A
Taxable dividends received from non-connected corporations (total amounts from column F with no code in column B)	_____ 1B
Subtotal (amount 1A plus amount 1B, include this amount on line 320 of the T2 return)	===== 1C
Eligible dividends received from connected corporations (total amounts from column G with code 1 in column B)	_____ 1D
Eligible dividends received from non-connected corporations (total amounts from column G with no code in column B)	_____ 1E

¹ If taxable dividends are received, enter the amount in column F, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column K (and column J, if applicable). Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

Part 1 – Dividends received in the tax year (continued)

H Total taxable dividends paid by connected payer corporation (for tax year in column D) 250	I Dividend refund of the connected payer corporation (for tax year in column D) ² 260	J Part IV tax for eligible dividends. Dividends (from column G) multiplied by 38 1/3% ³ 265	K Part IV tax before deductions. Dividends (from column F) multiplied by 38 1/3% ⁴ 275	L Part IV tax before deductions on taxable dividends received from connected corporations ⁵ 280
Total of column L				

(enter amount on line 2E in Part 2)

Part IV tax before deductions on taxable dividends received from connected corporations (total amounts from column K with code 1 in column B)	_____	1F
Part IV tax before deductions on taxable dividends received from non-connected corporations (total amounts from column K with no code in column B)	_____	1G
Subtotal (amount 1F plus amount 1G)	=====	▶ _____ 1H
Part IV tax on eligible dividends received from connected corporations (total amounts from column J with code 1 in column B)	_____	1I
Part IV tax on eligible dividends received from non-connected corporations (total amounts from column J with no code in column B)	_____	1J
Subtotal (amount 1I plus amount 1J)	=====	▶ _____ 1K
Part IV tax before deductions on taxable dividends (other than eligible dividends) (amount 1H minus amount 1K)	=====	_____ 1L

- ² If the **connected** payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.
 - ³ For eligible dividends received from **connected** corporations, Part IV tax on dividends is equal to column I **divided** by column H **multiplied** by column G.
 - ⁴ For taxable dividends received from **connected** corporations, Part IV tax on dividends is equal to column I **divided** by column H **multiplied** by column F.
 - ⁵ For the purpose of calculating your eligible refundable dividend tax on hand (ERDTH), Part IV tax on taxable dividends received from **connected** corporations (with a tax year starting after 2018) is equal to the sum of Part IV tax on eligible dividends and non-eligible dividends received from **connected** corporations to the extent that such dividends caused a dividend refund to those corporations from their ERDTH.
- Part IV tax before deductions on taxable dividends received from **connected** corporations for purposes of column L is the sum of (i) and (ii), where
- (i) Part IV tax on eligible dividends received from **connected** corporations is equal to amount CC of the **connected** payer corporation (on page 7 of the T2 return) **divided** by line 465 of the **connected** payer corporation, **multiplied** by column G; and
 - (ii) Part IV tax on non-eligible dividends received from **connected** corporations is equal to amount II of the **connected** payer corporation (on page 7 of the T2 return) **divided** by line 470 of the **connected** payer corporation, **multiplied** by the difference between columns F and G.

Part 2 – Calculation of Part IV tax payable

Part IV tax on dividends received before deductions (amount 1H in part 1)	_____	2A
Part IV.I tax payable on dividends subject to Part IV tax (from line 360 of Schedule 43)	320	_____
Subtotal (amount 2A minus line 320)	=====	▶ _____ 2B
Current-year non-capital loss claimed to reduce Part IV tax	330	_____
Non-capital losses from previous years claimed to reduce Part IV tax	335	_____
Current-year farm loss claimed to reduce Part IV tax	340	_____
Farm losses from previous years claimed to reduce Part IV tax	345	_____
Total losses applied against Part IV tax (total of lines 330 to 345)	=====	_____ 2C
Amount 2C multiplied by 38 1/3%	_____	_____ 2D
Part IV tax payable (amount 2B minus amount 2D, if negative enter "0")	360	_____ 0

(enter amount on line 712 of the T2 return)

Part 2 – Calculation of Part IV tax payable (continued)

If your tax year begins after 2018, complete the following part to determine the required amount of Part IV taxes payable in order to calculate the eligible refundable dividend tax on hand (ERDTOH) at the end of the tax year.

Part IV tax before deductions on taxable dividends received from connected corporations (total of column L in part 1)	2E
Amount 4A from Schedule 43	2F
Part IV tax payable on taxable dividends received from connected corporations (amount 2E minus amount 2F, if negative enter "0")	2G
(enter at amount C on page 7 of the T2 return)	
Part IV tax on eligible dividends received from non-connected corporations (amount 1J in part 1)	2H
Amount 4C from Schedule 43	2I
Part IV tax payable on taxable dividends received from non-connected corporations (amount 2H minus amount 2I, if negative enter "0")	2J
(enter at amount D on page 7 of the T2 return)	

Part 3 – Taxable dividends paid in the tax year that qualify for a dividend refund

If your corporation's tax year-end is different than that of the recipient corporation with which you are connected, your corporation could have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information according to each tax year of the recipient corporation.

M Name of recipient corporation with which you are connected	N Business number	O Tax year-end of recipient corporation in which the dividends in column P were received YYYYMMDD	P Taxable dividends paid to recipient corporations with which you are connected	Q Eligible dividends included in column P
400	410	420	430	440

	(Total of column P)	(Total of column Q)
Total taxable dividends paid in the tax year to other than connected corporations	450	32,000
Eligible dividends included in line 450	455	
Total taxable dividends paid in the tax year that qualify for a dividend refund (total of column P plus line 450)	460	32,000
Total eligible dividends paid in the tax year (total of column Q plus line 455)	465	32,000
Total non-eligible taxable dividends paid in the tax year (line 460 minus line 465)	470	32,000
Complete this part to determine the following amounts in order to calculate the dividend refund.		
Line 465 multiplied by 38 1/3%		3A
(enter at amount AA on page 7 of the T2 return)		
Line 470 multiplied by 38 1/3%		12,267 3B
(enter at amount DD on page 7 of the T2 return)		

Part 4 – Total dividends paid in the tax year

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460) is different from the total dividends paid in the tax year.

Total dividends paid in the tax year	500	
Dividends paid out of capital dividend account	510	
Capital gains dividends	520	
Dividends paid on shares described in subsection 129(1.2)	530	
Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year	540	
Subtotal (total of lines 510 to 540)		▶ 4A
Total taxable dividends paid in the tax year that qualify for a dividend refund (Line 500 minus amount 4A)		0 4B

Corporation Loss Continuity and Application

Protected B when completed

Corporation's name	Business number	Tax year-end
ALPHABYTE ONLINE INC.	81186 7761 RC 0001	Year Month Day
		2 0 2 4 1 2 3 1

- Use this form to determine the continuity and use of available losses; to determine a current-year non-capital loss, farm loss, restricted farm loss, or limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that can be applied in a year; and to ask for a loss carryback to previous years.
- A corporation can choose whether or not to deduct an available loss from income in a tax year. The corporation can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- According to subsection 111(4) of the federal Income Tax Act, when control has been acquired, no amount of capital loss incurred for a tax year ending before that time is deductible in computing taxable income in a tax year ending after that time. Also, no amount of capital loss incurred in a tax year ending after that time is deductible in computing taxable income of a tax year ending before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses, except as listed in paragraphs 111(5)(a) and (b).
- For information on these losses, see the T2 Corporation – Income Tax Guide.
- File this schedule with the T2 return, or send the schedule by itself to the tax centre where the return is filed.
- All legislative references are to the federal Income Tax Act.

Part 1 – Non-capital losses

Determination of current-year non-capital loss

Net income (loss) for income tax purposes	25,720	1A
Net capital losses deducted in the year (enter as a positive amount)	1B	
Taxable dividends deductible under section 112 or subsections 113(1) or 138(6)	1C	
Amount of Part VI.1 tax deductible under paragraph 110(1)(k)	1D	
Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2)	1E	
Employer deduction for non-qualified securities – Paragraph 110(1)(e)	1F	
Subtotal (total of amounts 1B to 1F)	▶	1G
Subtotal (amount 1A minus amount 1G; if positive, enter "0")		1H
Section 110.5 or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions		1I
Subtotal (amount 1H minus amount 1I)		1J
Current-year farm loss (the lesser of: the net loss from farming or fishing included in income and the non-capital loss before deducting the farm loss)		1K
Current-year non-capital loss (amount 1J plus amount 1K; if positive, enter "0")		1L
If amount 1L is negative, enter it on line 110 as a positive.		

Continuity of non-capital losses and request for a carryback

Non-capital loss at the end of the previous tax year	1M	
Non-capital loss expired (note 1)	100	
Non-capital losses at the beginning of the tax year (amount 1M minus line 100)	▶	102
Non-capital losses transferred on an amalgamation or on the wind-up of a subsidiary corporation (note 2)	105	
Current-year non-capital loss (from amount 1L)	110	
Subtotal (line 105 plus line 110)	▶	1N
Subtotal (line 102 plus amount 1N)		1O

Note 1: A non-capital loss expires after 20 tax years and an allowable business investment loss becomes a net capital loss after 10 tax years.

Note 2: Subsidiary is defined in subsection 88(1) as a taxable Canadian corporation of which 90% or more of each class of issued shares are owned by its parent corporation and the remaining shares are owned by persons that deal at arm's length with the parent corporation.

Part 1 – Non-capital losses (continued)

Other adjustments (includes adjustments for an acquisition of control)	150	_____	
Section 80 – Adjustments for forgiven amounts	140	_____	
Non-capital losses of previous tax years applied in the current tax year	130	_____	
Enter line 130 on line 331 of the T2 return.			
Current and previous years non-capital losses applied against current-year taxable dividends subject to Part IV tax (note 3)	135	_____	
Subtotal (total of lines 150, 140, 130 and 135)		=====	▶ _____ 1P
Non-capital losses before any request for a carryback (amount 1O minus amount 1P)			_____ 1Q
Request to carry back non-capital loss to:			
First previous tax year to reduce taxable income	901	_____	
Second previous tax year to reduce taxable income	902	_____	
Third previous tax year to reduce taxable income	903	_____	
First previous tax year to reduce taxable dividends subject to Part IV tax	911	_____	
Second previous tax year to reduce taxable dividends subject to Part IV tax	912	_____	
Third previous tax year to reduce taxable dividends subject to Part IV tax	913	_____	
Total of requests to carry back non-capital losses to previous tax years (total of lines 901 to 913)		=====	▶ _____ 1R
Closing balance of non-capital losses to be carried forward to future tax years (amount 1Q minus amount 1R)	180	=====	_____

Note 3: Line 135 is the total of lines 330 and 335 from Schedule 3, Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculation.

Part 2 – Capital losses

Continuity of capital losses and request for a carryback

Capital losses at the end of the previous tax year	200	_____	3,689	
Capital losses transferred on an amalgamation or on the wind-up of a subsidiary corporation	205	_____		
Subtotal (line 200 plus line 205)		=====	3,689	▶ _____ 2A
Other adjustments (includes adjustments for an acquisition of control)	250	_____		
Section 80 – Adjustments for forgiven amounts	240	_____		
Subtotal (line 250 plus line 240)		=====		▶ _____ 2B
Subtotal (amount 2A minus amount 2B)				_____ 2C
Current-year capital loss (from the calculation on Schedule 6, Summary of Dispositions of Capital Property)	210	_____		
Unused non-capital losses from the 11 th previous tax year (note 4)			2D	
Allowable business investment losses (ABILs) that expired as non-capital losses at the end of the previous tax year (note 5)			2E	
Enter amount 2D or 2E, whichever is less	215	_____		
ABILs expired as non-capital losses: line 215 multiplied by 2	220	_____		
Subtotal (amount 2C plus line 210 plus line 220)		=====		_____ 2F

Note
If there has been an amalgamation or a wind-up of a subsidiary, do a separate calculation of the ABIL expired as non-capital loss for each predecessor or subsidiary corporation. Add all these amounts and enter the total on line 220.

Note 4: Determine the amount of the non-capital loss from the **11th previous tax year**, and enter the part of the non-capital loss that was not deducted in the previous 11 years.
Note 5: Enter the amount of the ABILs from the **11th previous tax year**. Enter the full amount on amount 2E.

Part 2 – Capital losses (continued)

Capital losses from previous tax years applied against the current-year net capital gain (note 6)	225 _____
Capital losses before any request for a carryback (amount 2F minus line 225) ...	_____ 3,689 2G
Request to carry back capital loss to (note 7):	
First previous tax year	951 _____
Second previous tax year	952 _____
Third previous tax year	953 _____
Subtotal (total of lines 951 to 953) _____ ▶	_____ 2H
Closing balance of capital losses to be carried forward to future tax years (amount 2G minus amount 2H) (note 8) 280	_____ 3,689

Note 6: To get the net capital losses required to reduce the taxable capital gain included in the net income (loss) for the current tax year, enter the amount from line 225 **divided** by 2 at line 332 of the T2 return.

Note 7: On line 225, 951, 952, or 953, whichever applies, enter the actual amount of the loss. When the loss is applied, **divide** this amount by 2. The result represents the 50% inclusion rate.

Note 8: Capital losses can be carried forward indefinitely.

Part 3 – Farm losses

Continuity of farm losses and request for a carryback

Farm losses at the end of the previous tax year	_____ 3A
Farm loss expired (note 9)	300 _____
Farm losses at the beginning of the tax year (amount 3A minus line 300)	302 _____ ▶
Farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation	305 _____
Current-year farm loss (amount 1K in Part 1)	310 _____
Subtotal (line 305 plus line 310) _____ ▶	_____ 3B
Subtotal (line 302 plus amount 3B) _____	_____ 3C

Other adjustments (includes adjustments for an acquisition of control)	350 _____
Section 80 – Adjustments for forgiven amounts	340 _____
Farm losses of previous tax years applied in the current tax year	330 _____
Enter line 330 on line 334 of the T2 Return.	
Current and previous years farm losses applied against current-year taxable dividends subject to Part IV tax (note 10)	335 _____
Subtotal (total of lines 350, 340, 330 and 335) _____ ▶	_____ 3D
Farm losses before any request for a carryback (amount 3C minus amount 3D) _____	_____ 3E

Request to carry back farm loss to:

First previous tax year to reduce taxable income	921 _____
Second previous tax year to reduce taxable income	922 _____
Third previous tax year to reduce taxable income	923 _____
First previous tax year to reduce taxable dividends subject to Part IV tax	931 _____
Second previous tax year to reduce taxable dividends subject to Part IV tax	932 _____
Third previous tax year to reduce taxable dividends subject to Part IV tax	933 _____
Subtotal (total of lines 921 to 933) _____ ▶	_____ 3F
Closing balance of farm losses to be carried forward to future tax years (amount 3E minus amount 3F) 380	_____

Note 9: A farm loss expires after **20 tax years**.

Note 10: Line 335 is the total of lines 340 and 345 from Schedule 3.

Part 4 – Restricted farm losses

Current-year restricted farm loss

Total losses for the year from farming business		485	_____
(line 485 _____ - \$2,500) divided by 2	4A	_____	_____
Amount 4A or \$15,000, whichever is less		_____	4B
		_____	4C
Subtotal (amount 4B plus amount 4C)		_____	4D
Current-year restricted farm loss (line 485 minus amount 4D)		_____	4E

Continuity of restricted farm losses and request for a carryback

Restricted farm losses at the end of the previous tax year		_____	4F
Restricted farm loss expired (note 11)	400	_____	_____
Restricted farm losses at the beginning of the tax year (amount 4F minus line 400)	402	_____	_____
Restricted farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation	405	_____	_____
Current-year restricted farm loss (from amount 4E)	410	_____	_____
Enter line 410 on line 233 of Schedule 1, Net Income (Loss) for Income Tax Purposes.			
Subtotal (line 405 plus line 410)		_____	4G
Subtotal (line 402 plus amount 4G)		_____	4H

Restricted farm losses from previous tax years applied against current farming income	430	_____	_____
Enter line 430 on line 333 of the T2 return.			
Section 80 – Adjustments for forgiven amounts	440	_____	_____
Other adjustments	450	_____	_____
Subtotal (total of lines 430 to 450)		_____	4I
Restricted farm losses before any request for a carryback (amount 4H minus amount 4I)		_____	4J

Request to carry back restricted farm loss to:

First previous tax year to reduce farming income	941	_____	_____
Second previous tax year to reduce farming income	942	_____	_____
Third previous tax year to reduce farming income	943	_____	_____
Subtotal (total of lines 941 to 943)		_____	4K
Closing balance of restricted farm losses to be carried forward to future tax years (amount 4J minus amount 4K)	480	_____	_____

Note
The total losses for the year from all farming businesses are calculated without including scientific research expenses.

Note 11: A restricted farm loss expires after **20 tax years**.

Part 6 – Analysis of balance of losses by year of origin (continued)

Year of origin (note 13)	Non-capital losses (note 14)	Farm losses	Restricted farm losses	Listed personal property losses
2022/12/31				
2023/12/31				
2024/12/31				
Total				

Note 13: Enter each loss by year of origin, starting with the current year and going down to the **20th previous year**.

Note 14: A non-capital loss expires after **20 tax years** and an allowable business investment loss becomes a net capital loss after **10 tax years**.

Part 7 – Limited partnership losses

Current-year limited partnership losses

1 Partnership account number	2 Tax year ending YYYY/MM/DD	3 Corporation's share of limited partnership loss	4 Corporation's at-risk amount	5 Total of corporation's share of partnership investment tax credit, farming losses, and resource expenses	6 Column 4 minus column 5 (if negative, enter "0")	7 Current-year limited partnership losses (column 3 minus column 6)
600	602	604	606	608		620
Total (enter this amount on line 222 of Schedule 1)						

Total (enter this amount on line 222 of Schedule 1)

Limited partnership losses from previous tax years that may be applied in the current year

1 Partnership account number	2 Tax year ending YYYY/MM/DD	3 Limited partnership losses at the end of the previous tax year and amounts transferred on an amalgamation or on the wind-up of a subsidiary	4 Corporation's at-risk amount	5 Total of corporation's share of partnership investment tax credit, business or property losses, and resource expenses	6 Column 4 minus column 5 (if negative, enter "0")	7 Limited partnership losses that may be applied in the year (the lesser of column 3 and 6)
630	632	634	636	638		650

Part 7 – Limited partnership losses (continued)

Continuity of limited partnership losses that can be carried forward to future tax years

1 Partnership account number	2 Limited partnership losses at the end of the previous tax year	3 Limited partnership losses transferred in the year on an amalgamation or on the wind-up of a subsidiary	4 Current-year limited partnership losses (from line 620)	5 Limited partnership losses applied in the current year (must be equal to or less than line 650)	6 Current year limited partnership losses closing balance to be carried forward to future years (column 2 plus column 3 plus column 4 minus column 5)
660	662	664	670	675	680
Total (enter this amount on line 335 of the T2 return)					

Note
If you need more space, you can attach more schedules.

Part 8 – Election under paragraph 88(1.1)(f)

If you are making an election under paragraph 88(1.1)(f), tick the box **190** Yes

In the case of the wind-up of a subsidiary, if the election is made, the non-capital loss, restricted farm loss, farm loss, or limited partnership loss of the subsidiary—that otherwise would become the loss of the parent corporation for a particular tax year starting after the the wind-up began—will be considered as the loss of the parent corporation for its immediately preceding tax year and not for the particular year.

Note
This election is only applicable for wind-ups under subsection 88(1) that are reported on Schedule 24, First-Time Filer after Incorporation, Amalgamation, or Winding-up of a Subsidiary into a Parent.

**Tax Calculation Supplementary – Corporations**

- Use this schedule if any of the following apply to your corporation during the tax year:
 - it had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only fill out columns A, B, and D in Part 1)
 - it is claiming provincial or territorial tax credits or rebates (see Part 2)
 - it has to pay taxes, other than income tax, for Newfoundland and Labrador or Ontario (see Part 2)
- All legislative references are to the Income Tax Regulations (the Regulations).
- For more information, see the T2 Corporation – Income Tax Guide.
- For the regulation number to be entered in field 100 of Part 1 on page 2, see the chart below.

Regulation	Type of corporation	Type of entry in column B	Type of entry in column D
402	Corporations not specified below	Salaries and wages	Gross revenue
403	Insurance corporations	No entry required	Net premiums
404	Banks	Salaries and wages	Amount of loans and deposits
404.1	Federal credit unions	Salaries and wages	Amount of loans and deposits
405	Trust and loan corporations	No entry required	Gross revenue
406(1) (Note 1)	Railway corporations	Equated track miles/kilometres	Gross ton miles/kilometres
406(2) (Note 1)	Railway corporations (Note 2)	The method of allocation depends on the business line – refer to the Regulations.	
407	Airline corporations	Capital cost of fixed assets (Note 3)	Revenue plane miles/kilometres (Note 4)
408	Grain elevator operators	Salaries and wages	Bushels of grain received
409	Bus and truck operators	Salaries and wages	Miles/kilometres driven
410 (Note 5)	Ship operators	Salaries and wages (Note 6)	Port-call-tonnage
411	Pipeline operators	Salaries and wages	Miles/kilometres of pipeline
412	Divided businesses	The method of allocation depends on the business line – refer to the Regulations.	
413	Non-resident corporations	The method of allocation depends on the business line – refer to the Regulations.	

Note 1: Include the subsection (with brackets) when entering this regulation on line 100 in Part 1 of this Schedule.

Note 2: Operating an airline service, ships, hotels, or receiving substantial revenues from petroleum or natural gas royalties.

Note 3: Exclude aircraft.

Note 4: Exclude miles/kilometres flown over the territorial waters of Canada.

Note 5: In Part 1, instead of taxable income, use the excess of taxable income over allocable income for the calculation in column C and the allocable income for the calculation in column E.

Note 6: Only where taxable income exceeds allocable income.

Tax Calculation Supplementary – Corporations

Corporation's name	Business number	Tax year-end Year Month Day
ALPHABYTE ONLINE INC.	81186 7761 RC 0001	2 0 2 4 1 2 3 1

Part 1 – Allocation of taxable income

100 Enter the regulation that applies (402 to 413) from page 1.

A Jurisdiction (tick yes if your corporation had a permanent establishment in the jurisdiction during the tax year) Note 1	B Total salaries and wages paid in jurisdiction	C B multiplied by taxable income, divided by G	D Gross revenue attributable to jurisdiction	E D multiplied by taxable income, divided by H	F Allocation of taxable income (C plus E, multiplied by 1/2) Note 2 (where either G or H is nil, do not multiply by 1/2)
Newfoundland and Labrador 003 Yes	103		143		
Newfoundland and Labrador Offshore 004 Yes	104		144		
Prince Edward Island 005 Yes	105		145		
Nova Scotia 007 Yes	107		147		
Nova Scotia Offshore 008 Yes	108		148		
New Brunswick 009 Yes	109		149		
Quebec 011 Yes	111		151		
Ontario 013 Yes	113		153		25,720
Manitoba 015 Yes	115		155		
Saskatchewan 017 Yes	117		157		
Alberta 019 Yes	119		159		
British Columbia 021 Yes	121		161		
Yukon 023 Yes	123		163		
Northwest Territories 025 Yes	125		165		
Nunavut 026 Yes	126		166		
Outside Canada 027 Yes	127		167		
Total	129	G	169	H	25,720

Note 1: **Permanent establishment** is defined in subsection 400(2).

Note 2: For corporations other than those described under section 402, use the appropriate calculation described in the Regulations to allocate taxable income.

Notes:

- After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see the instructions for Schedule 5 in the T2 Corporation – Income Tax Guide.
- If your corporation has provincial or territorial tax payable, fill out Part 2 on the following pages.
- If your corporation is a member of a partnership and the partnership had a permanent establishment in a jurisdiction, select the jurisdiction in Column A and include your proportionate share of the partnership's salaries and wages and gross revenue in columns B and D, respectively.

Part 2 – Provincial and territorial tax payable, tax credits, and rebates**Newfoundland and Labrador**

Newfoundland and Labrador tax before credits (from Schedule 307)	200	_____	
Newfoundland and Labrador offshore tax (from Schedule 307)	205	_____	
Gross Newfoundland and Labrador tax (line 200 plus line 205)		=====	▶ _____ 1A
Newfoundland and Labrador political contribution tax credit	500	_____	
Contribution	891	_____	
Newfoundland and Labrador foreign tax credit (from Schedule 21)	501	_____	
Newfoundland and Labrador venture capital tax credit (from Schedule 308)	504	_____	
Newfoundland and Labrador direct equity tax credit (from Schedule 303) Note 3	505	_____	
Newfoundland and Labrador resort property investment tax credit (from Schedule 304) Note 3	507	_____	
Newfoundland and Labrador non-refundable green technology tax credit (from Schedule 311)	506	_____	
Newfoundland and Labrador non-refundable manufacturing and processing investment tax credit (from Schedule 310)	508	_____	
Newfoundland and Labrador non-refundable tax credits (total of lines 500, 501, 504, 505, 507, 506, and 508)		=====	▶ _____ 1B
Subtotal (amount 1A minus amount 1B) (if negative, enter "0")		_____	1C
Newfoundland and Labrador capital tax on financial institutions (from Schedule 305)	518	_____	
Total Newfoundland and Labrador tax payable before refundable tax credits (amount 1C plus line 518)		_____	1D
Newfoundland and Labrador refundable manufacturing and processing investment tax credit (from Schedule 310)	523	_____	
Newfoundland and Labrador refundable green technology tax credit (from Schedule 311)	526	_____	
Newfoundland and Labrador research and development tax credit (from Schedule 301)	520	_____	
Newfoundland and Labrador film and video industry tax credit	521	_____	
Certificate number Note 3	821	_____	
Newfoundland and Labrador interactive digital media tax credit	522	_____	
Certificate number Note 3	840	_____	
Newfoundland and Labrador all-spend film and video production tax credit	524	_____	
Certificate number Note 3	842	_____	
Newfoundland and Labrador refundable tax credits (total of lines 523, 526, 520, 521, 522, and 524)		=====	▶ _____ 1E
Net Newfoundland and Labrador tax payable or refundable tax credit (amount 1D minus amount 1E)	209	=====	
(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.			

Note 3: To claim the credit, file the certificate with your T2 Corporation – Income Tax Return.

Prince Edward Island

Prince Edward Island tax before credits (from Schedule 322)	210	_____	
Prince Edward Island foreign tax credit (from Schedule 21)	528	_____	
Prince Edward Island corporate investment tax credit (from Schedule 321)	530	_____	
Prince Edward Island non-refundable tax credits (line 528 plus line 530)		=====	▶ _____ 2A
Net Prince Edward Island tax payable (line 210 minus amount 2A) (if negative, enter "0")	214	=====	
Include this amount on line 255 on page 8.			

Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)

Nova Scotia

Nova Scotia tax before credits (from Schedule 346)	215	_____	
Nova Scotia offshore tax (from Schedule 346)	220	_____	
Recapture of Nova Scotia research and development tax credit (from Schedule 340)	221	_____	
Gross Nova Scotia tax (total of lines 215 to 221)		=====	▶ _____ 3A
Nova Scotia political contribution tax credit	550	_____	
Contribution	893	_____	
Nova Scotia foreign tax credit (from Schedule 21)	554	_____	
Nova Scotia innovation equity tax credit (from Schedule 349)	562	_____	
Nova Scotia venture capital tax credit (from Schedule 350)	563	_____	
Nova Scotia food bank tax credit for farmers (from Schedule 2)	570	_____	
Nova Scotia corporate tax reduction for new small businesses (from Schedule 341) Note 4	556	_____	
Certificate number Note 5	834	_____	
Nova Scotia non-refundable tax credits (total of lines 550, 554, 562, 563, 570, and 556)		=====	▶ _____ 3B
Subtotal (amount 3A minus amount 3B) (if negative, enter "0")			_____ 3C
Nova Scotia financial institutions capital tax (from Schedule 352)	222	_____	
Total Nova Scotia tax payable before refundable tax credits (amount 3C plus line 222)			_____ 3D
Nova Scotia research and development tax credit (from Schedule 340)	566	_____	
Nova Scotia digital media tax credit	567	_____	
Certificate number Note 5	838	_____	
Nova Scotia capital investment tax credit	568	_____	
Certificate number Note 5	841	_____	
Nova Scotia digital animation tax credit	569	_____	
Certificate number Note 5	839	_____	
Nova Scotia refundable tax credits (total of lines 566 to 569)		=====	▶ _____ 3E
Net Nova Scotia tax payable or refundable tax credit (amount 3D minus 3E)	224	=====	_____

(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.

Note 4: The amount of Nova Scotia corporate tax reduction for new small businesses cannot be more than the gross Nova Scotia tax **minus** all other Nova Scotia tax credits (including the refundable credits).
 Note 5: To claim the credit, file the certificate with your T2 return.

New Brunswick

New Brunswick tax before credits (from Schedule 366)	225	_____	
Recapture of New Brunswick research and development tax credit (from Schedule 360)	573	_____	
Gross New Brunswick tax (line 225 plus line 573)		=====	▶ _____ 4A
New Brunswick foreign tax credit (from Schedule 21)	576	_____	
New Brunswick small business investor tax credit (from Schedule 367)	578	_____	
New Brunswick non-refundable tax credits (line 576 plus line 578)		=====	▶ _____ 4B
Total New Brunswick tax payable before refundable tax credits (amount 4A minus amount 4B) (if negative, enter "0")			_____ 4C
Nova Scotia research and development tax credit (from Schedule 360)	597	_____	
New Brunswick refundable tax credits (line 597)		=====	▶ _____ 4D
Net New Brunswick tax payable or refundable tax credit (amount 4C minus amount 4D)	229	=====	_____

(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.

Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)

Ontario	
Ontario basic income tax (from Schedule 500)	270 2,958
Ontario small business deduction (from Schedule 500)	402 2,135
Subtotal (line 270 minus line 402)	823 ▶ 823 5A
Ontario transitional tax debits and credits (from Schedule 506)	276
Recapture of Ontario research and development tax credit (from Schedule 508)	277
Subtotal (line 276 plus line 277)	▶ 5B
Gross Ontario tax (amount 5A plus amount 5B)	823 5C
Ontario tax credit for manufacturing and processing (from Schedule 502)	406
Ontario foreign tax credit (from Schedule 21)	408
Ontario credit union tax reduction (from Schedule 500)	410
Ontario political contributions tax credit (from Schedule 525)	415
Ontario non-refundable tax credits (total of lines 406 to 415)	▶ 5D
Subtotal (amount 5C minus amount 5D) (if negative, enter "0")	823 5E
Ontario research and development tax credit (from Schedule 508)	416
Ontario corporate income tax payable before Ontario corporate minimum tax credit and Ontario community food program donation tax credit for farmers (amount 5E minus line 416) (if negative, enter "0")	823 5F
Ontario corporate minimum tax credit (from Schedule 510)	418
Ontario community food program donation tax credit for farmers (from Schedule 2)	420
Ontario corporate income tax payable (amount 5F minus the total of lines 418 and 420) (if negative, enter "0")	823 5G
Ontario corporate minimum tax (from Schedule 510)	278
Ontario special additional tax on life insurance corporations (from Schedule 512)	280
Subtotal (line 278 plus line 280)	▶ 5H
Total Ontario tax payable before refundable tax credits (amount 5G plus amount 5H)	823 5I
Ontario qualifying environmental trust tax credit	450
Ontario co-operative education tax credit (from Schedule 550)	452
Ontario computer animation and special effects tax credit (from Schedule 554)	456
Ontario film and television tax credit (from Schedule 556)	458
Ontario production services tax credit (from Schedule 558)	460
Ontario interactive digital media tax credit (from Schedule 560)	462
Ontario book publishing tax credit (from Schedule 564)	466
Ontario innovation tax credit (from Schedule 566)	468
Ontario business-research institute tax credit (from Schedule 568)	470
Ontario regional opportunities investment tax credit (from Schedule 570)	472
Ontario made manufacturing investment tax credit (from Schedule 572)	474
Ontario refundable tax credits (total of lines 450 to 474)	▶ 5J
Net Ontario tax payable or refundable tax credit (amount 5I minus amount 5J)	290 823
(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.	

Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)**Manitoba**

Manitoba tax before credits (from Schedule 383)		230	_____
Manitoba foreign tax credit (from Schedule 21)	601		_____
Manitoba rental housing construction tax credit (from Schedule 394)	602		_____
Manitoba non-refundable manufacturing investment tax credit (from Schedule 381)	605		_____
Manitoba non-refundable research and development tax credit (from Schedule 380)	606		_____
Manitoba non-refundable odour-control tax credit (from Schedule 385)	607		_____
Manitoba small business venture capital tax credit (from Schedule 387)	608		_____
Manitoba non-refundable cooperative development tax credit (from Schedule 390)	609		_____
Manitoba non-refundable tax credits (total of lines 601 to 609)			_____ 6A
Total Manitoba tax payable before refundable tax credits (line 230 minus amount 6A) (if negative, enter "0")			_____ 6B
Manitoba cultural industries printing tax credit	611		_____
Manitoba refundable research and development tax credit (from Schedule 380)	613		_____
Manitoba interactive digital media tax credit	614		_____
Manitoba book publishing tax credit (from Schedule 389)	615		_____
Manitoba green energy equipment tax credit	619		_____
Manitoba film and video production tax credit (from Schedule 388)	620		_____
Manitoba refundable manufacturing investment tax credit (from Schedule 381)	621		_____
Manitoba paid work experience tax credit (from Schedule 384)	622		_____
Manitoba data processing investment tax credits (from Schedule 392)	324		_____
Manitoba community enterprise development tax credit	327		_____
Manitoba child care centre development tax credit	328		_____
Certificate number	889		_____
Manitoba rental housing construction incentive tax credit	329		_____
Manitoba refundable tax credits (total of lines 611 to 622 plus lines 324 to 329)			_____ 6C
Net Manitoba tax payable or refundable tax credit (amount 6B minus amount 6C)		234	_____
(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.			

Saskatchewan

Saskatchewan tax before credits (from Schedule 411)		235	_____
Saskatchewan political contribution tax credit	624		_____
Contribution	890		_____
Saskatchewan foreign tax credit (from Schedule 21)	625		_____
Saskatchewan manufacturing and processing profits tax reduction (from Schedule 404)	626		_____
Saskatchewan non-refundable research and development tax credit (from Schedule 403)	631		_____
Saskatchewan non-refundable tax credits (total of lines 624 to 631)			_____ 7A
Total Saskatchewan tax payable before refundable tax credits (line 235 minus amount 7A) (if negative, enter "0")			_____ 7B
Saskatchewan qualifying environmental trust tax credit	641		_____
Saskatchewan refundable manufacturing and processing investment tax credit (from Schedule 402)	644		_____
Saskatchewan refundable research and development tax credit (from Schedule 403)	645		_____
Saskatchewan refundable tax credits (total of lines 641 to 645)			_____ 7C
Net Saskatchewan tax payable or refundable tax credit (amount 7B minus amount 7C)		239	_____
(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.			

Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)**British Columbia**

British Columbia tax before credits (from Schedule 427)	240		
Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666)	241		
Gross British Columbia tax (line 240 plus line 241)		▶	8A
British Columbia foreign tax credit (from Schedule 21)	650		
British Columbia logging tax credit	651		
British Columbia farmers' food donation tax credit (from Schedule 2)	683		
British Columbia small business venture capital tax credit	656		
Credit at the end of previous tax year	880		
Credit transferred on an amalgamation	883		
Current-year credit	881		
Certificate number (from Form SBVC 10)	882		
British Columbia SR&ED non-refundable tax credit (from Form T666)	659		
British Columbia non-refundable tax credits (total of lines 650, 651, 683, 656, and 659)		▶	8B
Total British Columbia tax payable before refundable tax credits (amount 8A minus amount 8B) (if negative, enter "0")			8C
British Columbia qualifying environmental trust tax credit	670		
British Columbia film and television tax credit (from Form T1196)	671		
British Columbia production services tax credit (from Form T1197)	672		
British Columbia mining exploration tax credit (from Schedule 421)	673		
British Columbia SR&ED refundable tax credit (from Form T666)	674		
British Columbia book publishing tax credit (amount on line 886 multiplied by 90%)	665		
Base amount of Publishing Support contributions received in the tax year (excluding other supplementary amounts such as the export and recovery supplement)	886		
British Columbia training tax credit (from Schedule 428)	679		
British Columbia interactive digital media tax credit (from Schedule 429)	680		
British Columbia shipbuilding and ship repair industry tax credit (from Schedule 430)	681		
British Columbia clean buildings tax credit	685		
Certificate number	884		
British Columbia refundable tax credits (total of lines 670 to 674, 679 to 681, 665 and 685)		▶	8D
Net British Columbia tax payable or refundable tax credit (amount 8C minus amount 8D)	244		
(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.			

Yukon

Yukon tax before credits (from Schedule 443)		245	
Yukon political contribution tax credit	675		
Contribution	897		
Yukon foreign tax credit (from Schedule 21)	676		
Yukon manufacturing and processing profits tax credit (from Schedule 440)	677		
Yukon non-refundable tax credits (total of lines 675 to 677)		▶	9A
Total Yukon tax payable before refundable tax credits (line 245 minus amount 9A) (if negative, enter "0")			9B
Yukon research and development tax credit (from Schedule 442)	698		
Yukon general business carbon price rebate (from Schedule 444)	699		
Yukon mining business carbon price rebate (from Schedule 444)	696		
Yukon refundable tax credits (total of lines 698, 699, and 696)		▶	9C
Net Yukon tax payable or refundable tax credit (amount 9B minus amount 9C)	249		
(if a credit, enter amount in brackets). Include this amount on line 255 on page 8.			

Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)

Northwest Territories

Northwest Territories tax before credits (from Schedule 461)	250	_____
Northwest Territories political contribution tax credit	700	_____
Contribution	898	_____
Northwest Territories foreign tax credit (from Schedule 21)	701	_____
Northwest Territories non-refundable tax credits (line 700 plus line 701)		_____ 10A
Net Northwest Territories tax payable (line 250 minus amount 10A) (if negative, enter "0")	254	_____

Include this amount on line 255.

Nunavut

Nunavut tax before credits (from Schedule 481)	260	_____
Nunavut political contribution tax credit	725	_____
Contribution	899	_____
Nunavut foreign tax credit (from Schedule 21)	730	_____
Nunavut non-refundable tax credits (line 725 plus line 730)		_____ 11A
Net Nunavut tax payable (line 260 minus amount 11A) (if negative, enter "0")	264	_____

Include this amount on line 255.

Summary

Enter the total net tax payable or refundable tax credits for all provinces and territories on line 255.

Net provincial and territorial tax payable or refundable tax credits	255	_____ 823
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If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.
 If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.

Part 2 – CCA calculation (continued)

Note 8: Include all amounts you have repaid during the year for any legally required repayment, made after the disposition of a corresponding property, of:

- assistance that would have otherwise increased the capital cost of the property under paragraph 13(7.1)(d) and
- an inducement, assistance, or any other amount contemplated in paragraph 12(1)(x) received, that otherwise would have increased the capital cost of the property under paragraph 13(7.4)(b)

Include the UCC of each property of a prescribed class acquired in the course of a corporate reorganization described under paragraph 55(3)(b) (also known as "butterfly reorganization") or include property acquired in a non-arm's length transaction [other than by virtue of a right referred to in paragraph 251(5)(b)] if the property was a depreciable property acquired by the transferor less than 364 days before the end of your tax year and continuously owned by the transferor until it was acquired by you.

Note 9: For each property disposed of during the year, deduct from the proceeds of disposition any outlays and expenses to the extent that they were made or incurred for the purpose of making the disposition(s). The amount reported in respect of the property cannot exceed the property's capital cost, unless that property is a timber resource property as defined in subsection 13(21).

If the cost of a zero-emission passenger vehicle (or a passenger vehicle that was, at any time, a DIEP) exceeds the prescribed amount and it is disposed of to a person or partnership with which you deal at arm's length, the proceeds of disposition will be adjusted based on a factor equal to the prescribed amount as a proportion of the actual cost of the vehicle. The actual cost of the vehicle will be adjusted for payment or repayment of government assistance.

Note 10: If the amount in column 5 (as shown in brackets) reduces the undepreciated capital cost, you must subtract it for the purposes of the calculation. Otherwise, add the amount in column 5 for the purposes of the calculation.

Note 11: The amount to enter in column 11 must not exceed the amount in column 10. If it does, enter in column 11 the amount from column 10. If the amount determined in column 10 is zero or a negative amount, enter "0". The only amounts incurred before April 19, 2021, to be included in this column are certain inventory purchases from arm's length persons or partnerships where the conditions in paragraphs 1100(0.3)(a) to (c) of the Regulations are met.

Note 12: Immediate expensing applies to a DIEP included in column 11. The total immediate expensing for the tax year (total of column 12) should not exceed the lesser of:

- Immediate expensing limit: it is equal to one of the following five amounts, whichever is applicable:
 - \$1.5 million, if you are not associated with any other EPOP in the tax year
 - amount from line 125, if you are associated in the tax year with one or more EPOPs
 - nil, if the total of the percentages assigned in Part 1 is more than 100% or you are associated in the tax year with one or more EPOPs and have not filed an agreement in prescribed form as required under subsection 1104(3.3) of the Regulations
 - the amount determined under subsection 1104(3.5) of the Regulations for any second or subsequent tax years ending in a calendar year, if you have two or more tax years ending in the calendar year in which you are associated with another EPOP that has a tax year ending in that calendar year
 - any amount allocated by the minister under subsection 1104(3.4) of the Regulations

The immediate expensing limit has to be prorated if your tax year is less than 365 days. You cannot carry forward any unused amount of the immediate expensing limit.

- UCC of the DIEP: total of column 11

You have to maintain the CCPC status throughout the relevant tax year in order to claim the immediate expensing.

Note 13: An AIIP is a property (other than property included in Classes 54 to 56) that you acquired after November 20, 2018, and that became available for use before 2028.

Classes 54 and 55 include zero-emission vehicles that you acquired after March 18, 2019, and that became available for use before 2028.

Class 56 applies to eligible zero-emission automotive equipment and vehicles (other than motor vehicles) that are acquired after March 1, 2020, and that became available for use before 2028.

See Guide T4012 for more information.

Note 14: The relevant factors for property of a class in Schedule II, that is an AIIP or included in Classes 54 to 56, available for use respectively before 2024 or in 2024 are:

- 2 1/3 or 1 1/2 for property in Classes 43.1, 54, and 56
- 1 1/2 or 7/8 for property in Class 55
- 1 or 1/2 for property in Classes 43.2 and 53
- 0 for property in Classes 12, 13, 14, 15, and 59, as well as properties that are Canadian vessels included in paragraph 1100(1)(v) of the Regulations (see note 19 for additional information) and
- 0.5 or 0 for all other property that is an AIIP

If the tax year begins in 2023 and ends in 2024, the relevant factor is determined under paragraph 1100(2.01)(a) of the Regulations.

Part 2 – CCA calculation (continued)

Note 15: The UCC adjustment for property acquired during the year (also known as the half-year rule or 50% rule) does not apply to certain property (including AIPP and property included in Classes 54 to 56). For special rules and exceptions, see Income Tax Folio S3-F4-C1, *General Discussion of Capital Cost Allowance*.

Note 16: Enter a rate only if you are using the declining balance method. For any other method (for example, the straight-line method, where calculations are always based on the cost of acquisitions), enter "N/A". Then enter the amount you are claiming in column 23.

Note 17: If the amount in column 10 is negative, you have a recapture of CCA. If applicable, enter the negative amount from column 10 in column 21 as a positive. The recapture rules do not apply to passenger vehicles in Class 10.1. However, they do apply to a passenger vehicle that was, at any time, a DIEP.

Note 18: If no property is left in the class at the end of the tax year and there is still a positive amount in the column 10, you have a terminal loss. If applicable, enter the positive amount from column 10 in column 22. The terminal loss rules do not apply to:

- passenger vehicles in Class 10.1
- property in Class 14.1, unless you have ceased carrying on the business to which it relates
- limited-period franchises, concessions, or licences in Class 14 if, at the time of acquisition, the property was a former property of the transferor or any similar property attributable to the same fixed place of business, and you had jointly elected with the transferor to have the replacement property rules apply, unless certain conditions are met

Note 19: If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See Guide T4012 for more information.

For property in Class 10.1 disposed of during the year, deduct a maximum of 50% of the regular CCA deduction if you owned the property at the beginning of the tax year.

For AIPP listed below, the maximum first year allowance you can claim is determined as follows:

- Class 13: if the capital cost of the property was incurred before 2024, the lesser of 150% of the amount calculated in Schedule III of the Regulations and the UCC at the end of the tax year (before any CCA deduction), and in any other case, the amount for the year calculated in accordance with Schedule III of the Regulations
- Class 14: the lesser of 150% (if the property becomes available for use in the year and before 2024) or 125% (if the property becomes available for use in the year and after 2023) of the allocation for the year of the capital cost of the property apportioned over the remaining life of the property (at the time the cost was incurred) and the UCC at the end of the tax year (before any CCA deduction)
- Class 15: the lesser of 150% (if the property is acquired in the year and before 2024) or 125% (if the property is acquired in the year and after 2023) of an amount calculated on the basis of a rate per cord, board foot, or cubic metre cut in the tax year and the UCC at the end of the tax year (before any CCA deduction)
- Canadian vessels described under paragraph 1100(1)(v) of the Regulations: the lesser of 50% (for property acquired in the year and before 2024) or 33 1/3% (in any other case) of the capital cost of the property and the UCC at the end of the tax year (before any CCA deduction)
- Class 41.2: use a 25% CCA rate. The additional allowance under paragraphs 1100(1)(y.2) (for single mine properties) and 1100(1)(ya.2) (for multiple mine properties) of the Regulations is not eligible for the accelerated investment incentive. The additional allowance in respect of natural gas liquefaction under paragraph 1100(1)(yb) of the Regulations is eligible for the accelerated investment incentive

The AIPP provisions also apply to property (other than a timber resource property) that is a timber limit or a right to cut timber from a limit as well as to an industrial mineral mine or a right to remove minerals from an industrial mineral mine. See the *Income Tax Regulations* for more details.



Part III.1 Tax on Excessive Eligible Dividend Designations (2006 and later tax years)

Corporation's name ALPHABYTE ONLINE INC.	Business number 81186 7761 RC 0001	Tax year-end Year: 2024 Month: 12 Day: 31
----------------------------------------------------	----------------------------------------------	-----------------------------------------------------------------------

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1 of this schedule. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, General Rate Income Pool (GRIP) Calculation, or Schedule 54, Low Rate Income Pool (LRIP) Calculation, whichever is applicable.
- File the schedules with your T2 Corporation Income Tax Return no later than six months from the end of the tax year.
- All legislative references are to the Income Tax Act and the Income Tax Regulations.
- Subsection 89(1) defines the terms **eligible dividend**, **excessive eligible dividend designation**, **general rate income pool**, and **low rate income pool**.
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

Do not use this area

Part 1 – Canadian-controlled private corporations and deposit insurance corporations

Total taxable dividends paid in the tax year	100	32,000	
Total eligible dividends paid in the tax year	150		
GRIP at the end of the tax year (line 590 of Schedule 53) (if negative, enter "0")	160	716	
Excessive eligible dividend designation (line 150 minus line 160)			A
Excessive eligible dividend designations elected under subsection 185.1(2) to be treated as ordinary dividends *	180		
Subtotal (amount A minus line 180)			B
Part III.1 tax on excessive eligible dividend designations – CCPC or DIC (amount B multiplied by 20%)	190		

Enter the amount from line 190 on line 710 of the T2 return.

Part 2 – Other corporations

Total taxable dividends paid in the tax year	200		
Total excessive eligible dividend designations in the tax year (amount A of Schedule 54)			C
Excessive eligible dividend designations elected under subsection 185.1(2) to be treated as ordinary dividends *	280		
Subtotal (amount C minus line 280)			D
Part III.1 tax on excessive eligible dividend designations – Other corporations (amount D multiplied by 20%)	290		

Enter the amount from line 290 on line 710 of the T2 return.

* You can elect to treat all or part of your excessive eligible dividend designation as a separate taxable dividend in order to eliminate or reduce the Part III.1 tax otherwise payable. You must file the election on or before the day that is 90 days **after** the day the notice of assessment for Part III.1 tax was sent. We will accept an election before the assessment of the tax.

BALANCE SHEET INFORMATION**Schedule 100**

Assets	Code	Current year	Prior year
Cash and deposits	1000	10,110	41,311
Accounts Receivable	1060	11,898	2,886
Computer equipment / software	1774	7,326	5,099
Accumulated amortization of computer equipment / software	1775	(5,310)	(4,526)
Furniture and fixtures	1787	6,146	6,146
Accumulated amortization of furniture and fixtures	1788	(2,337)	(1,385)
Short term investments	1180	36,671	36,671
Due from shareholder(s) / director(s) - current amounts	1300	63,810	31,865
Total assets	2599	128,314	118,067

Liabilities	Code	Current year	Prior year
Bank overdraft	2600		
Amounts payable and accrued liabilities	2620	33,789	25,680
Taxes payable	2680	1,100	5,800
Deferred income - shown current	2770	16,821	20,085
Line of credit	3149	20,000	
Total liabilities	3499	71,710	51,565

Equity	Code	Current year	Prior year
Common shares	3500	1	1
Retained earnings / deficit	3600	56,603	66,501
Total equity	3620	56,604	66,502
Total liabilities and equity	3640	128,314	118,067

Retained earnings	Code	Current year	Prior year
Retained earnings/deficit-start	3660	66,501	80,850
Net income / loss *	3680	22,102	37,131
Dividends declared	3700	(32,000)	(51,480)
Total retained earnings	3849	56,603	66,501

* The amount on line 3680 must equal the amount on line 9999 of S125 or S140 without considering line 9998.

1. Basis of Accounting:

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with selected accruals and accounting estimates:

- Accounts receivable less an allowance for doubtful accounts.
- Advances to shareholder as at the reporting dates.
- Investments valued at cost.
- Capital assets amortized on the same basis as for income tax.
- Accounts payable, accrued liabilities and unearned revenue as at the reporting date.
- Current income taxes payable as at the reporting date.

INCOME STATEMENT INFORMATION**Schedule 125****Details**

Operating name, if different from the corporations' legal name

0001

Description of operation, if filing multiple Schedules 125

0002

Sequence number

0003

Non-farming revenue	Code	Current year	Prior year
Trade sales of goods and services	8000	737,120	897,869
Total sales of goods and services	8089	737,120	897,869

Investment revenue	8090		117
Realized gains / losses on sale of investments	8211		(2,153)
Subsidies and grants	8242	469	
Total revenue	8299	737,589	895,833

Non-farming expenses - Cost of sales	Code	Current year	Prior year
Opening inventory	8300		
Cost of sales	8518		
Gross profit / loss (item 8089 - item 8518)	8519	737,120	897,869

Non-farming expenses - Operating expenses	Code	Current year	Prior year
Interest and bank charges	8710	28,691	34,618
Office expenses	8810	2,777	10,978
Sub-contracts	9110	436,192	525,756
Telephone and telecommunications	9225	707	2,566
Advertising and promotion	8520	13,252	15,583
Management salaries	9065	77,867	93,465
Travel expenses	9200	5	91
Selling expenses	9273	125,202	150,681
Professional fees	8860	9,338	12,884
Amortization of tangible assets	8670	1,737	964
Memberships	8761		48
Training expense	8876	8,901	2,990
Meals and entertainment	8523	139	166
Rental	8910	4,779	1,110
Insurance	8690	2,400	1,002
Total operating expenses	9367	711,987	852,902
Total expenses	9368	711,987	852,902
Net non-farming income	9369	25,602	42,931

Farming revenue	Code	Current year	Prior year
Grains and oilseeds	9370		

Total farm revenue	9659		
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Farming expenses	Code	Current year	Prior year
Crop expenses	9660		
Total farm expenses	9898		
Net farm income	9899		
Net income / loss before taxes and extraordinary items	9970	25,602	42,931

Other comprehensive income

Revaluation surplus	7000		
Defined benefit gains/losses	7002		+
Foreign operation translation gains/losses	7004		+
Equity instruments gains/losses	7006		+
Cash flow hedge effective portion gains/losses	7008		+
Income tax relating to components of other comprehensive income	7010		+
Miscellaneous other comprehensive income	7020		+
Total - Other comprehensive income	=		=

Summary

Complete this section if only one Schedule 125 is filed, Schedule 140 is used to summarize the information from multiple Schedules 125.

Extraordinary items	9975		-	
Legal settlements	9976		-	
Unrealized gains / losses	9980		+	
Unusual items	9985		-	
Current income taxes	9990	3,500	-	5,800
Future (deferred) income tax provision	9995		-	
Total - Other comprehensive income	9998		+	
Net income / loss after taxes and extraordinary items	9999	22,102	=	37,131



General Index of Financial Information (GIFI) – Additional Information

Protected B
when completed

Corporation's name ALPHABYTE ONLINE INC.	Business number 81186 7761 RC 0001	Tax year-end Year Month Day 2 0 2 4 1 2 3 1
---------------------------------------------	---------------------------------------	-----------------------------------------------------------------

- Corporations need to complete all parts of this schedule that apply and include it with their T2 return along with their other GIFI schedules.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI), and Guide T4012, T2 Corporation – Income Tax Guide.

Part 1 – Information on the person primarily involved with the financial information

- Can you identify the person[†] specified in the heading of Part 1? **111** Yes No
- If you answered **no**, go to Part 2.
- Does that person have a professional designation in accounting? **095** Yes No
- Is that person connected^{**} with the corporation? **097** Yes No

* A person primarily involved with the financial information is a person who has more than a 50% involvement in preparing the financial information that the T2 return is based on. For example, if three persons prepared the financial information by doing respectively 30%, 30%, and 40% of the work, answer **no** at line 111. If they did respectively 10%, 20%, and 70% of the work, answer **yes** at line 111 and complete Part 1 by referring only to the third person.

** A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

Part 2 – Type of involvement

Choose one or more of the following options that represent your involvement and that of the person referred to in Part 1:

- Completed an auditor's report **300**
- Completed a review engagement report **301**
- Conducted a compilation engagement **302**
- Provided accounting services **303**
- Provided bookkeeping services **304**
- Other (please specify) **305** _____

Part 3 – Reservations

If you selected option **300** or **301** in Part 2 above, answer the following question:

- Has the person referred to in Part 1 expressed a reservation? **099** Yes No

Part 4 – Other information

- Were notes to the financial statements prepared? **101** Yes No
- Did the corporation have any subsequent events? **104** Yes No
- Did the corporation re-evaluate its assets during the tax year? **105** Yes No
- Did the corporation have any contingent liabilities during the tax year? **106** Yes No
- Did the corporation have any commitments during the tax year? **107** Yes No
- Does the corporation have investments in joint venture(s) or partnership(s)? **108** Yes No

Part 4 – Other information (continued)

Impairment and fair value changes

In any of the following assets, was an amount recognized in net income or other comprehensive income (OCI) as a result of an impairment loss in the tax year, a reversal of an impairment loss recognized in a previous tax year, or a change in fair value during the tax year? **200** Yes No

If **yes**, enter the amount recognized:

	In net income Increase (decrease)	In OCI Increase (decrease)
Property, plant, and equipment	210 _____	211 _____
Intangible assets	215 _____	216 _____
Investment property	220 _____	
Biological assets	225 _____	
Financial instruments	230 _____	231 _____
Other	235 _____	236 _____

Financial instruments

Did the corporation derecognize any financial instrument(s) during the tax year (other than trade receivables)? **250** Yes No

Did the corporation apply hedge accounting during the tax year? **255** Yes No

Did the corporation discontinue hedge accounting during the tax year? **260** Yes No

Adjustments to opening equity

Was an amount included in the opening balance of retained earnings or equity, in order to correct an error, to recognize a change in accounting policy, or to adopt a new accounting standard in the current tax year? **265** Yes No

If **yes**, you have to maintain a separate reconciliation.

Part 5 – Information on the person who prepared the T2 return

If the person who prepared the T2 return has a professional designation in accounting but is not the person identified in Part 1, choose all of the following options that apply:

- Prepared the T2 return and the financial information contained therein **310**
- The client provided the financial statements **311**
- The client provided a trial balance **312**
- The client provided a general ledger **313**
- Other (please specify) **314** _____

Ontario Corporation Tax Calculation

Corporation's name	Business number	Tax year-end		
ALPHABYTE ONLINE INC.	81186 7761 RC 0001	Year	Month	Day
		2 0 2 4	1 2	3 1

- Use this schedule if your corporation had a **permanent establishment** (as defined in section 400 of the federal Income Tax Regulations) in Ontario at any time in the tax year and had Ontario taxable income in the tax year.
- Legislative references are to the federal Income Tax Act and Income Tax Regulations.
- This schedule is a worksheet only and is not required to be filed with your T2 Corporation Income Tax Return.

Part 1 – Ontario basic income tax

Ontario taxable income Note 1	25,720	1A
Ontario basic rate of tax for the year	11.5 %	1B
Ontario basic income tax (amount 1A multiplied by amount 1B) Note 2	2,958	1C

Note 1: If your corporation had a permanent establishment only in Ontario, enter the amount from line 360, from page 3 of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

Note 2: If your corporation had a permanent establishment in more than one jurisdiction or is claiming an Ontario tax credit in addition to Ontario basic income tax, Ontario corporate minimum tax, or Ontario special additional tax on life insurance corporations payable, enter amount 1C on line 270 of Schedule 5, Tax Calculation Supplementary – Corporations. Otherwise, enter it on line 760 of the T2 return.

Part 2 – Ontario small business deduction (OSBD)

Complete this part if your corporation claimed the federal small business deduction under subsection 125(1).

Line 400 of the T2 return	25,720	2A
Line 405 of the T2 return	25,720	2B
Line 410 of the T2 return	500,000	2C
Line 415 of the T2 return		2D
Business limit reduction for tax years starting before April 7, 2022		
Amount 2C <u>500,000</u> × Amount 2D _____ = _____		2E
	11,250	
Business limit reduction for tax years starting after April 6, 2022		
Amount 2C <u>500,000</u> × Amount 2D _____ = _____		2F
	90,000	
Amount 2E or amount 2F, whichever applies		2G
Line 515 of the T2 return		2H
Subtotal (amount 2C minus amount 2G minus amount 2H)	500,000	2I
Amount 2A, 2B or 2I whichever is the least	25,720	2J
Ontario domestic factor (ODF):	25,720	
Taxable income for Ontario Note 3	25,720	=
Taxable income for all provinces Note 4	25,720	
Amount 2J multiplied by amount 2K	25,720	2L
Ontario taxable income (amount 1A)	25,720	2M
Ontario small business income (amount 2L or 2M, whichever is less)	25,720	2N
Ontario small business deduction for the year		
Amount 2N <u>25,720</u> × 8.3% = _____		2O
	2,135	2O

Enter Ontario small business deduction for the year (amount 2O) on line 402 of Schedule 5.

Note 3: Enter amount 1A.

Note 4: Includes the territories and the offshore jurisdictions of Nova Scotia and Newfoundland and Labrador.

Part 3 – Ontario adjusted small business income

Complete this part if your corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Ontario adjusted small business income (amount 1A or 2J, whichever is the least) 25,720 3A

Enter amount 3A at amount 4B in Part 4 of this schedule or at amount 2E in Part 2 of Schedule 502, Ontario Tax Credit for Manufacturing and Processing, whichever applies.

Part 4 – Credit union tax reduction

Complete this part and Schedule 17, Credit Union Deductions, if the corporation was a credit union throughout the tax year.

Amount 2C of Schedule 17 4A

Ontario adjusted small business income (amount 3A) 25,720 4B

Subtotal (amount 4A **minus** amount 4B) (if negative, enter "0") **▶** 4C

Amount 4C _____ × 8.3% = 4D

Ontario domestic factor (amount 2K) 1.00000 4E

Ontario credit union tax reduction (amount 4D **multiplied** by amount 4E) 4F

Enter amount 4F on line 410 of Schedule 5.



Information Return for Corporations Filing Electronically

- Do not send this form to the Canada Revenue Agency (CRA) unless we ask for it. We will not keep or return this form.
- Fill out this return for every initial and amended T2 Corporation Income Tax Return electronically filed with the CRA on your behalf.
- By filling out Part 2 and signing Part 3, you acknowledge that, under the Income Tax Act, you have to keep all records used to prepare your T2 return and provide this information to us on request.
- Part 4 must be filled out by either you or the electronic transmitter of your T2 return.
- Give the signed original of this return to the transmitter and keep a copy in your own records for six years.
- We are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted your return.

Part 1 – Identification

Corporation's name ALPHABYTE ONLINE INC.						Business number * * * * * 7 7 6 1 R C 0 0 0 1					
Tax year start	Year	Month	Day	Tax year-end	Year	Month	Day	Is this an amended return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
2	0	2	4	0	1	0	1				
2	0	2	4	1	2	3	1				
<p>Email address: _____</p> <p>Most notices and other correspondence are delivered electronically to My Business Account by default, except when a corporation has changed its delivery preference to receive paper mail. By providing an email address, you are registering the corporation to receive email notifications from the CRA. The CRA will notify the corporation at the email address provided when new correspondence is available in My Business Account and may require immediate attention. For more information, see canada.ca/cra-business-email-notifications.</p>											

Part 2 – Declaration

Enter the following amounts, if applicable, from the T2 return for the tax year noted in Part 1:

Net income or loss for income tax purposes from Schedule 1, financial statements, or General Index of Financial Information (GIFI) (line 300)	25,720
Part I tax payable (line 700)	2,315
Part II.2 tax payable (line 705)	
Part III.1 tax payable (line 710)	
Part IV tax payable (line 712)	
Part IV.1 tax payable (line 716)	
Part VI tax payable (line 720)	
Part VI.1 tax payable (line 724)	
Part XIV tax payable (line 728)	
Net provincial and territorial tax payable (line 760)	823
Total tax payable (line 770)	3,138

Part 3 – Certification and authorization

I, ZIARKO MICHAEL PRESIDENT,
 Last name First name Position, office, or title

am an authorized signing officer of the corporation. I certify that I have examined the T2 Corporation Income Tax Return, including accompanying schedules and statements, and that the information given on the T2 return and this T183 Corp information return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

I authorize the transmitter identified in Part 4 to electronically file the T2 Corporation Income Tax Return identified in Part 1. The transmitter can also modify the information originally filed in response to any errors Canada Revenue Agency identifies. This authorization expires when the Minister of National Revenue accepts the electronic return as filed.

 Signature of an authorized signing officer of the corporation

(416) 272-6683

Telephone number

2 0 2 5 / 1 0 / 1 5

Year Month Day

0 0 : 0 0 : 0 0

HH MM SS

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Part 4 – Transmitter identification

The following transmitter has electronically filed the T2 return of the corporation identified in Part 1.

Maurizio DiVito

Name of person or firm

J0894

Electronic filer number

Privacy notice

Personal information is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 and CRA PPU 211 on Info Source at canada.ca/cra-info-source.

Wednesday, October 15, 2025

Maurizio DiVito
Maurizio DiVito, CPA
303-621 Regan Ave
Coquitlam, British Columbia
V3J0K1

MR MICHAEL ZIARKO
ALPHABYTE ONLINE INC.
5058 William Street
Pickering ON L1Y 1B7 CA

Dear MR ZIARKO:

We enclose your copy of the tax return with supporting schedules and financial statements for ALPHABYTE ONLINE INC.. We have prepared this return based on the information you provided to us. Kindly sign the T183CORP - Information Return for Corporation's Filing Electronically and return the signed form to us so that we can proceed the electronic transmission of the tax return on your behalf.

The T2 return shows a balance owing of \$3,138.

We have calculated that the corporation will need to make tax instalment payments this year totalling \$700.

Please remit these payments to CRA according to the following schedule:

October 31, 2025, \$700

If you have any questions about your return(s), please contact me at 416-460-2868.

Sincerely yours,

Maurizio DiVito, CPA

Maurizio DiVito

Enclosure