

Non-Profit Organization (NPO) Information Return

- This return is for:
 - non-profit organizations (NPOs) described in paragraph 149(1)(l) of the *Income Tax Act*; and
 - organizations described in paragraph 149(1)(e) of the Act (agricultural organizations, boards of trade or chambers of commerce).
- An organization has to file this return if:
 - it received or is entitled to receive taxable dividends, interest, rentals or royalties totalling more than \$10,000 in the fiscal period;
 - it owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period; or
 - it had to file an NPO information return for a previous fiscal period.
- To determine if the organization you represent has to complete this return, see Guide T4117, *Income Tax Guide to the Non-Profit Organization (NPO) Information Return*.
- Mail your completed return to: Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2

Do not use this area

Part 1 – Identification

Fiscal period from	Year Month Day 2016-01-07	to	Year Month Day 2016-12-31	Business number, if any 78683 4291 RC0001
Name of organization WESTERN CLIMATE INITIATIVE, INC.				Trust (T3) number, if any
Mailing address 86 rue Saint-Louis				Is this the final return to be filed by this organization? If yes, attach an explanation. 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>
City Québec	Province QC	Postal code G1R 3Z5	Type of organization (see Guide T4117) 30	
Name and title of person to contact GREG TAMBLYN Executive Director				Telephone number (916) 449-9966

Part 2 – Amounts received during the fiscal period

Membership dues, fees, and assessments	100		
Federal, provincial, and/or municipal grants and payments	101		
Interest, taxable dividends, rentals, and royalties	102		
Proceeds of disposition of capital property	103		
Gross sales and revenues from organizational activities	104	2,895,852	
Gifts	105		
Other receipts (specify) <u>exch rate gain loss</u>	106	11,829	
Total receipts (add lines 100 to 106)	107	2,907,681	2,907,681

Part 3 – Statement of assets and liabilities at the end of the fiscal period

Assets			
Method used to record assets <u>accrual</u>			
Cash and short-term investments	108	4,892,333	
Amounts receivable from members	109		
Amounts receivable from all others (not included on line 109)	110	1,290,796	
Prepaid expenses	111		
Inventory	112		
Long-term investments	113		
Fixed assets	114		
Other assets (specify) <u>Refundable deposits</u>	115	8,371	
Total assets (add lines 108 to 115)	116	6,191,500	6,191,500
Liabilities			
Amounts owing to members	117		
Amounts owing to all others (specify) <u>Accounts payable, Tax</u>	118	791,638	
Total liabilities (add lines 117 and 118)	119	791,638	791,638

Part 4 – Remuneration

Total remuneration and benefits paid to all employees and officers	120	396,919
Total remuneration and benefits paid to employees and officers who are members	121	0
Other payments to members (specify)	122	0
Number of members in the organization		0
Number of members who received remuneration or other amounts		0

Part 5 – The organization's activities

Briefly describe the activities of the organization. If this is the organization's first year filing this return, attach a copy of the organization's Mission Statement.

PROVIDE TECHN & SCIENTIFIC ADVISORY SERVICES TO STATES OF THE US AND PROVINCES OF CDA FOR THE IMPLANTATION OF GREENHOUSE EMISSION TRADING PROGRAMS AND PERFORM ACTIVITIES FOR THE REDUCTION OF GREENHOUSE GAS EMISSION

Are any of the organization's activities carried on outside of Canada? 1 Yes 2 No

If yes, indicate where:

UNITED STATES (DELAWARE)

Part 6 – Location of books and records

Leave this area blank if the information is the same as in Part 1.

Name of person to contact

GREG TAMBLYN

Mailing address

980 Ninth Street, suite 1600

City

Sacramento CA US 95814

Province

Postal code

Telephone number

(916) 449-9966

Part 7 – Certification

I certify that the information given on this return and in any attached documents is correct and complete.

GREG TAMBLYN

Name of authorized officer

Executive Director

Position

2017-04-06

Authorized officer's signature

Date (YYYY/MM/DD)

Language of correspondence
Indicate the language of your choice

1 English
Anglais

Langue de correspondance
Indiquer la langue de votre choix

2 Français
French

Information Return for Corporations Filing Electronically

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

This return is for your records. Do not send it to us unless we ask for it.

Part 1 – Identification		
Corporation's name WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	
Tax year ▶	From Y M D 2016-01-07	To Y M D 2016-12-31
Is this an amended return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

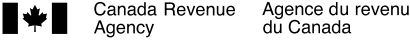
Part 2 – Declaration	
Enter the following amounts, if applicable, from your corporation income tax return for the tax year noted above:	
Net income (or loss) for income tax purposes from Schedule 1, financial statements, or GIF1 (line 300)	783,056
Part I tax payable (line 700)	
Part II surtax payable (line 708)	
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)	

Part 3 – Certification and authorization		
I, <u>TAMBLYN</u>	<u>GREG</u>	<u>Executive Director</u>
Last name	First name	Position, office, or rank
<p>am an authorized signing officer of the corporation. I certify that I have examined the corporation T2 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.</p> <p>I authorize the transmitter identified in Part 4 to electronically file the 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.</p>		
<u>2017-04-06</u>	_____ Signature of an authorized signing officer of the corporation	<u>(916) 449-9966</u> Telephone number
Date (yyyy/mm/dd)		

Part 4 – Transmitter identification	
The following transmitter has electronically filed the tax return of the corporation identified in Part 1.	
_____ Name of person or firm	<u>D7996</u> Electronic filer number

Privacy statement
<p>Personal information is collected under the <i>Income Tax Act</i> to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the <i>Privacy Act</i>, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source http://www.cra-arc.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 047.</p>





T2 Corporation Income Tax Return

200

EXEMPT FROM TAX

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.

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 or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see cra.gc.ca or Guide T4012, *T2 Corporation - Income Tax Guide*.

055 Do not use this area

Identification
Business number (BN) **001** 78683 4291 RC0001

Corporation's name
002 WESTERN CLIMATE INITIATIVE, INC.

Address of head office
Has this address changed since the last time we were notified? **010** 1 Yes 2 No
(If **yes**, complete lines 011 to 018.)

011 980 Ninth Street, suite 1600
012

City Province, territory, or state
015 Sacramento **016** CA

Country (other than Canada) Postal code/Zip code
017 US **018** 95814

Mailing address (if different from head office address)
Has this address changed since the last time we were notified? **020** 1 Yes 2 No
(If **yes**, complete lines 021 to 028.)

021 c/o
022 86 rue Saint-Louis
023

City Province, territory, or state
025 Québec **026** QC

Country (other than Canada) Postal code/Zip code
027 **028** G1R 3Z5

Location of books and records (if different from head office address)
Has this address changed since the last time we were notified? **030** 1 Yes 2 No
(If **yes**, complete lines 031 to 038.)

031 980 Ninth Street, suite 1600
032

City Province, territory, or state
035 Sacramento **036** CA

Country (other than Canada) Postal code/Zip code
037 US **038** 95814

040 Type of corporation at the end of the tax year

- 1 Canadian-controlled private corporation (CCPC)
- 2 Other private corporation
- 3 Public corporation NPO (Delaware)
- 4 Corporation controlled by a public corporation
- 5 Other corporation (specify, below)

If the type of corporation changed during the tax year, provide the effective date of the change **043** Year Month Day

To which tax year does this return apply?
Tax year start Year Month Day **060** 2016-01-07
Tax year-end Year Month Day **061** 2016-12-31

Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060? **063** 1 Yes 2 No
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** 1 Yes 2 No

Is the corporation a professional corporation that is a member of a partnership? **067** 1 Yes 2 No

Is this the first year of filing after:
Incorporation? **070** 1 Yes 2 No
Amalgamation? **071** 1 Yes 2 No
If **yes**, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? **072** 1 Yes 2 No
If **yes**, complete and attach Schedule 24.

Is this the final tax year before amalgamation? **076** 1 Yes 2 No

Is this the final return up to dissolution? **078** 1 Yes 2 No

If an election was made under section 261, state the functional currency used **079**

Is the corporation a resident of Canada? **080** 1 Yes 2 No
If **no**, give the country of residence on line 081 and complete and attach Schedule 97.

081 US
Is the non-resident corporation claiming an exemption under an income tax treaty? **082** 1 Yes 2 No
If **yes**, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:
085 1 Exempt under paragraph 149(1)(e) or (l)
2 Exempt under paragraph 149(1)(j)
3 Exempt under paragraph 149(1)(t)
4 Exempt under other paragraphs of section 149

Do not use this area

095 **096** **098**

Attachments

Financial statement information: Use GIF1 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 checked="" type="checkbox"/>	9
Is the corporation an associated CCPC?	<input checked="" type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	<input checked="" type="checkbox"/>	49
Does the corporation have any non-resident shareholders who own voting shares?	<input checked="" 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 <i>Income Tax Regulations</i> ?	<input type="checkbox"/>	29
Did the corporation have a total amount over \$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 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 webpages 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 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 type="checkbox"/>	3
Is the corporation claiming any type of losses?	<input 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 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 claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or	<input type="checkbox"/>	
ii) does the corporation have aggregate investment income at line 440?	<input type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance?	<input type="checkbox"/>	8
Does the corporation have any property that is eligible capital property?	<input type="checkbox"/>	10
Does the corporation have any resource-related deductions?	<input type="checkbox"/>	12
Is the corporation claiming deductible reserves (other than transitional reserves under section 34.2)?	<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 an additional deduction?	<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 checked="" 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?	<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 claiming a surtax credit?	<input type="checkbox"/>	37
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
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	<input type="checkbox"/>	46
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 refund?	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	<input type="checkbox"/>	T1177
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

Attachments – continued from page 2

	Yes	Schedule
Did the corporation have any foreign affiliates in the tax year?	<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?	<input type="checkbox"/>	T1135
Did the corporation transfer or loan property to a non-resident trust?	<input type="checkbox"/>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	<input type="checkbox"/>	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	<input type="checkbox"/>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	<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?	<input type="checkbox"/>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	<input type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	<input type="checkbox"/>	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	<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?	<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?	<input type="checkbox"/>	54

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Is the corporation inactive?	280	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
What is the corporation's main revenue-generating business activity?	541620 Environmental Consulting Services		
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	Provide techn & scient advisory serv - greenhouse tr	285 100.000 %
	286		287 %
	288		289 %
Did the corporation immigrate to Canada during the tax year?	291	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Did the corporation emigrate from Canada during the tax year?	292	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes <input type="checkbox"/>	2 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	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL.	300	783,056	A
Deduct: Charitable donations from Schedule 2	311		
Cultural gifts from Schedule 2	313		
Ecological gifts from Schedule 2	314		
Gifts of medicine 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		
Subtotal			B
Subtotal (amount A minus amount B) (if negative, enter "0")		783,056	C
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355		D
Taxable income (amount C plus amount D)	360	783,056	
Income exempt under paragraph 149(1)(t)	370		
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)			Z
Taxable income for the year from a personal services business**			Z.1

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

** For a taxation year that ends after 2015.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7	400	A
Taxable income from line 360 on page 3, minus 100/28 3.57143 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	B
Business limit (see notes 1 and 2 below)	410	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:

Amount C	x	415 ***	D	=		E
			11,250			
Reduced business limit (amount C minus amount E) (if negative, enter "0")					425	F
Business limit the CCPC assigns under subsection 125(3.2) (amount O below)						G
Amount F minus amount G						H

Small business deduction

Amount A, B, C, or H, whichever is the least	x	Number of days in the tax year before January 1, 2016	x	17 % =		1
		Number of days in the tax year	360			
Amount A, B, C, or H, whichever is the least	x	Number of days in the tax year after December 31, 2015	x	17.5 % =		2
		Number of days in the tax year	360			
Total of amounts 1 and 2 (enter amount I on line J on page 8)					430	I

- * 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.

Specified corporate income and assignment under subsection 125(3.2)

J Name of corporation receiving the income and assigned amount	K Business number of the corporation	L Income for the small business deduction given to the corporation identified in column J [under clause 125(1) (a)(i)(B)] ³	M Business limit assigned to corporation identified in column J ⁴
1.			
Total		N	Total O

- 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 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
 - (A) 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
 - (B) 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
 - (I) persons (other than the private corporation) with which the corporation deals at arm's length, or
 - (II) 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 cannot be greater than the amount in column L.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from page 3 (line 360 or amount Z, whichever applies)	.....	_____	A
Lesser of amounts B9 and H9 from Part 9 of Schedule 27	.....	_____	B
Amount K13 from Part 13 of Schedule 27	.....	_____	C
Personal services business income	.....	432	D
Amount used to calculate the credit union deduction (amount F from Schedule 17)	.....	_____	E
Amount from line 400, 405, 410, or amount H on page 4, whichever is the least	.....	_____	F
Aggregate investment income from line 440 on page 6*	.....	_____	G
Subtotal (add amounts B to G)			▶ _____ H
Amount A minus amount H (if negative, enter "0")	.....	_____	I

General tax reduction for Canadian-controlled private corporations – Amount I multiplied by 13 % J

Enter amount J on line 638 on page 8.

* 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, 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 page 3 (line 360 or amount Z, whichever applies)	.....	_____	K
Lesser of amounts B9 and H9 from Part 9 of Schedule 27	.....	_____	L
Amount K13 from Part 13 of Schedule 27	.....	_____	M
Personal services business income	.....	434	N
Amount used to calculate the credit union deduction (amount F from Schedule 17)	.....	_____	O
Subtotal (add amounts L to O)			▶ _____ P
Amount K minus amount P (if negative, enter "0")	.....	_____	Q

General tax reduction – Amount Q multiplied by 13 % R

Enter amount R on line 639 on page 8.

FILED

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7	440	A
Amount A	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}} \times 26 \frac{2}{3} \% =$	1
Amount A	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}} \times 30 \frac{2}{3} \% =$	2
Subtotal (amount 1 plus amount 2)		B
Foreign investment income from Schedule 7	445	C
Amount C	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}} \times 9 \frac{1}{3} \% =$	3
Amount C	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}} \times 8 \% =$	4
Subtotal (amount 3 plus amount 4)		D
Foreign non-business income tax credit from line 632 on page 8 minus amount D (if negative, enter "0")		E
Amount B minus amount E (if negative, enter "0")		F
Foreign non-business income tax credit from line 632 on page 8		G
Number of days in the tax year before January 1, 2016	x 35 =	5
Number of days in the tax year after December 31, 2015	$\frac{360}{360} \times 38 \frac{2}{3} =$	38.66667 6
Subtotal (amount 5 plus amount 6)		38.6667 H
Amount G	$\frac{100}{38.6667} \times \frac{100}{38.6667} =$	I
Taxable income from line 360 on page 3		J
Deduct:		
Amount from line 400, 405, 410, or amount H on page 4, whichever is the least		K
Amount I		L
Foreign business income tax credit from line 636 on page 8	x 4 =	M
Subtotal (total of amounts K to M)		N
Subtotal (amount J minus amount N)		O
Amount O	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}} \times 26 \frac{2}{3} \% =$	7
Amount O	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}} \times 30 \frac{2}{3} \% =$	8
Subtotal (amount 7 plus amount 8)		P
Part I tax payable minus investment tax credit refund (line 700 minus line 780 from page 9)		Q
Refundable portion of Part I tax – Amount F, P, or Q, whichever is the least	450	R

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year	.....	460	_____	
Deduct:				
Dividend refund for the previous tax year	.....	465	_____	
				▶ _____ A
Add the total of:				
Refundable portion of Part I tax from line 450 on page 6	.....		_____	B
Total Part IV tax payable from Schedule 3	.....		_____	C
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation	.....	480	_____	
				▶ _____ D
Refundable dividend tax on hand at the end of the tax year – Amount A plus amount D	.....	485	_____	

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 on page 3 of Schedule 3	.....		_____	E
Amount E	_____	x	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}} \times 33 \frac{1}{3} \%$	=
			$\frac{\quad}{360}$	=
				_____ 1
Amount E	_____	x	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}} \times 38 \frac{1}{3} \%$	=
			$\frac{360}{360}$	=
				_____ 2
			Subtotal (amount 1 plus amount 2)	▶ _____ F
Refundable dividend tax on hand at the end of the tax year from line 485 above	.....		_____	G
Dividend refund – Amount F or G, whichever is less	.....		_____	H

Enter amount H on line 784 on page 9.

Part I tax

Base amount Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by	38 %*	.. 550	A
Personal services business income tax (section 123.5)			
Taxable income from a personal services business	x	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the taxation year}}$	B
555		$\frac{360}{360} \times 5\% =$	560
Recapture of investment tax credit from Schedule 31		602	C
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income (if it was a CCPC throughout the tax year)			
Aggregate investment income from line 440 on page 6		D	D
Taxable income from line 360 on page 3		E	E
Deduct:			
Amount from line 400, 405, 410, or amount H on page 4, whichever is the least		F	F
Net amount (amount E minus amount F)		G	G
Amount D or G, whichever is less	x	$\frac{\text{Number of days in the tax year before January 1, 2016}}{\text{Number of days in the tax year}}$	1
		$\frac{62}{360} \times 3\% =$	1
Amount D or G, whichever is less	x	$\frac{\text{Number of days in the tax year after December 31, 2015}}{\text{Number of days in the tax year}}$	2
		$\frac{360}{360} \times 10\% \times 3\% =$	2
Refundable tax on CCPC's investment income (amount 1 plus amount 2)		604	H
Subtotal (add amounts A, B, C, and H)		I	I
Deduct:			
Small business deduction from line 430 on page 4		J	J
Federal tax abatement		608	608
Manufacturing and processing profits deduction from Schedule 27		616	616
Investment corporation deduction		620	620
Taxed capital gains		624	624
Additional deduction – credit unions from Schedule 17		628	628
Federal foreign non-business income tax credit from Schedule 21		632	632
Federal foreign business income tax credit from Schedule 21		636	636
General tax reduction for CCPCs from amount J on page 5		638	638
General tax reduction from amount R on page 5		639	639
Federal logging tax credit from Schedule 21		640	640
Eligible Canadian bank deduction under section 125.21		641	641
Federal qualifying environmental trust tax credit		648	648
Investment tax credit from Schedule 31		652	652
Subtotal		K	K
Part I tax payable – Amount I minus amount K		L	L
Enter amount L on line 700 on page 9.			

Privacy statement

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 047.

Summary of tax and credits

Federal tax

Part I tax payable from amount L on page 8	700
Part II surtax payable from Schedule 46	708
Part III.1 tax payable from Schedule 55	710
Part IV tax payable from Schedule 3	712
Part IV.1 tax payable from Schedule 43	716
Part VI tax payable from Schedule 38	720
Part VI.1 tax payable from Schedule 43	724
Part XIII.1 tax payable from Schedule 92	727
Part XIV tax payable from Schedule 20	728

Total federal tax _____

Add provincial or territorial tax:

Provincial or territorial jurisdiction . . . **750** QC
 (if more than one jurisdiction, enter "multiple" and complete Schedule 5)
 Net provincial or territorial tax payable (except Quebec and Alberta) _____

Total tax payable **760**
770 _____ A

Deduct other credits:

Investment tax credit refund from Schedule 31	780
Dividend refund from amount H on page 7	784
Federal capital gains refund from Schedule 18	788
Federal qualifying environmental trust tax credit refund	792
Canadian film or video production tax credit refund (Form T1131)	796
Film or video production services tax credit refund (Form T1177)	797
Tax withheld at source	800
Total payments on which tax has been withheld	801
Provincial and territorial capital gains refund from Schedule 18	808
Provincial and territorial refundable tax credits from Schedule 5	812
Tax instalments paid	840

Total credits **890** _____ B

Refund code **894** Overpayment _____

Balance (amount A minus amount B) _____

Direct deposit request

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

Start Change information **910** _____
 Branch number
914 _____ **918** _____
 Institution number Account number

If the result is positive, you have a **balance unpaid**.
 If the result is negative, you have an **overpayment**.
 Enter the amount on whichever line applies.
 Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid _____

For information on how to make your payment, go to cra.gc.ca/payments.

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? **896** 1 Yes 2 No

If this return was prepared by a tax preparer for a fee, provide their EFILE number **920** D7996

Certification

I, **950** TAMBLYN Lastname **951** GREG First name **954** Executive Director Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I 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.

955 2017-04-06 Date (yyyy/mm/dd) _____
 Signature of the authorized signing officer of the corporation

956 (916) 449-9966 Telephone number

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

958 _____ Name of other authorized person

959 _____ Telephone number

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.
 Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

990 1 2

Form identifier 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIF1

Corporation's name	Business number	Tax year end Year Month Day
WESTERN CLIMATE INITIATIVE, INC.	78683 4291 RC0001	2016-12-31

Balance sheet information

Account	Description	GIFI	Current year	Prior year
Assets				
	Total current assets	1599 +	6,191,500	
	Total tangible capital assets	2008 +	1,737	
	Total accumulated amortization of tangible capital assets	2009 -	1,737	
	Total intangible capital assets	2178 +		
	Total accumulated amortization of intangible capital assets	2179 -		
	Total long-term assets	2589 +		
	* Assets held in trust	2590 +		
	Total assets (mandatory field)	2599 =	6,191,500	
Liabilities				
	Total current liabilities	3139 +	791,638	
	Total long-term liabilities	3450 +		
	* Subordinated debt	3460 +		
	* Amounts held in trust	3470 +		
	Total liabilities (mandatory field)	3499 =	791,638	
Shareholder equity				
	Total shareholder equity (mandatory field)	3620 +	5,399,862	
	Total liabilities and shareholder equity	3640 =	6,191,500	
Retained earnings				
	Retained earnings/deficit – end (mandatory field)	3849 =	5,399,862	

* Generic item

Current Assets

SCHEDULE 100

Form identifier 1599

Account	Description	GIFI	Current year	Prior year
Cash and deposits				
	* Cash and deposits	1000	4,892,333	
	Cash and deposits		+ 4,892,333	
Accounts receivable				
	* Accounts receivable	1060	1,290,796	
	Accounts receivable		+ 1,290,796	
Other current assets				
	Prepaid expenses	1484	8,371	
	Other current assets		+ 8,371	
	Total current assets	1599	= 6,191,500	

* Generic item

Tangible Capital Assets and Accumulated Amortization

SCHEDULE 100

Form identifier 2008/2009

Account	Description	GIFI	Tangible capital assets	Accumulated amortization	Prior year
Machinery, equipment, furniture and fixtures					
	Computer equipment/software	1774	1,737		
	Accumulated amortization of computer equipment/software	1775		1,737	
	Total		1,737	1,737	
	Total tangible capital assets	2008	1,737		
	Total accumulated amortization of tangible capital assets	2009		1,737	

* Generic item

FILE COPY

Current Liabilities

SCHEDULE 100

Form identifier 3139

Account	Description	GIFI	Current year	Prior year
Amounts payable and accrued liabilities				
	* Amounts payable and accrued liabilities	2620	791,638	
	Amounts payable and accrued liabilities		+ 791,638	
	Total current liabilities	3139	= 791,638	

* Generic item

FILE COPY

Shareholder Equity

SCHEDULE 100

Form identifier 3620

Account	Description	GIFI	Current year	Prior year
	* Retained earnings/deficit	3600 +	5,399,862	
	Total shareholder equity	3620 =	5,399,862	

* Generic item

FILE COPY

Retained Earnings/Deficit

SCHEDULE 100

Form identifier 3849

Account	Description	GIFI	Current year	Prior year
	* Retained earnings/deficit – start	3660 +	4,616,806	
	* Net income/loss	3680 +	783,056	
	Retained earnings/deficit – end	3849 =	5,399,862	

* Generic item

FILE COPY

Attached Schedule with Total

GIFI code 3660 – Retained earnings/deficit – start

Title GIFI Code 3660 – Retained earnings/deficit – Balance at the beginning of y

Description		Amount
solde au début / retained earnings - start		4,146,283 00
Résultats - ÉU / Net income USA	+	470,523 00
	Total	4,616,806 00

FILE COPY

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifier 125

Corporation's name WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	Tax year end Year Month Day 2016-12-31
--	--------------------------------------	--

Income statement information

Description	GIFI
Operating name	0001
Description of the operation	0002
Sequence number	0003 01

Account	Description	GIFI	Current year	Prior year
---------	-------------	------	--------------	------------

Income statement information

Total sales of goods and services	8089 +		
Cost of sales	8518 -		
Gross profit/loss	8519 =		
Cost of sales	8518 +		
Total operating expenses	9367 +	2,124,625	
Total expenses (mandatory field)	9368 =	2,124,625	
Total revenue (mandatory field)	8299 +	2,907,681	
Total expenses (mandatory field)	9368 -	2,124,625	
Net non-farming income	9369 =	783,056	

Farming income statement information

Total farm revenue (mandatory field)	9659 +		
Total farm expenses (mandatory field)	9898 -		
Net farm income	9899 =		

Net income/loss before taxes and extraordinary items	9970 =	783,056	
---	---------------	---------	--

Total other comprehensive income	9998 =		
---	---------------	--	--

Extraordinary items and income (linked to Schedule 140)

Extraordinary item(s)	9975 -		
Legal settlements	9976 -		
Unrealized gains/losses	9980 +		
Unusual items	9985 -		
Current income taxes	9990 -		
Future (deferred) income tax provision	9995 -		
Total – Other comprehensive income	9998 +		
Net income/loss after taxes and extraordinary items (mandatory field)	9999 =	783,056	

Revenue

SCHEDULE 125

Form identifier 8299

Account	Description	GIFI	Current year	Prior year
NPO amounts received				
	Gross sales and revenues from organizational activities	8224	2,895,852	
	NPO amounts received		+ 2,895,852	
Other revenue				
	Foreign exchange gains/losses	8231	11,829	
	Other revenue		+ 11,829	
	Total revenue	8299	= 2,907,681	

* Generic item

FILED COOP

Attached Schedule with Total

GIFI code 8863 – Amount – Consulting fees

Title GIFI Code 8863 – Amount – Consulting fees

Description	Amount
Cap and Trade Admin Services:Contractor Fees:6110 · CITSS Interm Hosting&De	868,210 00
Cap and Trade Admin Services:Contractor Fees:6120 · CITSS Help Desk	+ 8,546 00
	+
	+
Total	876,756 00

FILED COOP

Attached Schedule with Total

GIFI code 8871 – Amount – Management and administration fees

Title GIFI Code 8871 – Amount – Management and administration fees

Description		Amount
Cap and Trade Admin Services:Contractor Fees:6210 · Auction Admin Services		405,893 00
Cap and Trade Admin Services:Contractor FManagement and administrative fees	+	93,363 00
Cap and Trade Admin Services:Contractor FManagement and administrative fees	+	32,128 00
Personnel and Direct Operations:PersonnelManagement and administrative fees	+	69,669 00
Personnel and Direct Operations:Other Operating Expenses:7320-1 · Finance a	+	18,323 00
Personnel and Direct Operations:Other Operating Expenses:7320-2 · Finance a	+	612 00
	Total	619,988 00

FILE COOP

Attached Schedule with Total

GIFI code 9060 – Amount – Salaries and wages

Title GIFI Code 9060 – Amount – Salaries and wages

Description	Amount
Personnel and Direct Operations:Personnel Expense:7210 · Salaries and wages	116,703 00
Personnel and Direct Operations:Personnel Expense:7211 · Salaries and wages	+ 3,408 00
Personnel and Direct Operations:Personnel Expense:7215 · Salaries and wages	+ 74,265 00
Personnel and Direct Operations:Personnel Expense:7220 · Salaries and wages	+ 84,224 00
Personnel and Direct Operations:Personnel Expense:7221 · Salaries and wages	+ 12,199 00
Personnel and Direct Operations:Personnel Expense:7225 · Salaries and wages	+ 66,593 00
Personnel and Direct Operations:Personnel Expense:7230 · Salaries and wages	+ 8,671 00
Personnel and Direct Operations:Personnel Expense:7240 · Salaries and wages	+ 4,668 00
Personnel and Direct Operations:Personnel Expense:7250-1 · Payroll Taxes -	+ 8,400 00
Personnel and Direct Operations:Personnel Expense:7255-1 · Payroll Taxes -	+ 12,004 00
Personnel and Direct Operations:Personnel Expense:7255-2 · Payroll Taxes -	+ 5,784 00
	+
Total	396,919 00

FILED CORPORATION

Attached Schedule with Total

GIFI code 8231 – Amount – Foreign exchange gains/losses

Title GIFI Code 8231 – Amount – Foreign exchange gains/losses

Description	Amount
foreign exchange gains/losses	-5,163 00
foreign exchange gains/losses	+ 16,992 00
	+ 00
Total	11,829 00

FILE COPY

Operating Expenses

SCHEDULE 125

Form identifier 9367

Account	Description	GIFI	Current year	Prior year
Insurance				
	* Insurance	8690	39,247	
	Insurance		+	39,247
Office expenses				
	* Office expenses	8810	1,698	
	Office expenses		+	1,698
Professional fees				
	* Professional fees	8860	29,492	
	Legal fees	8861	109,576	
	Accounting fees	8862	8,298	
	Consulting fees	8863	876,756	
	Management and administration fees	8871	619,988	
	Professional fees		+	1,644,110
Rental				
	* Rental	8910	18,372	
	Rental		+	18,372
Salaries and wages				
	* Salaries and wages	9060	396,919	
	Salaries and wages		+	396,919
Travel expenses				
	* Travel expenses	9200	8,318	
	Meetings and conventions	9201	42	
	Travel expenses		+	8,360
Utilities				
	Telephone and telecommunications	9225	1,137	
	Utilities		+	1,137
Other expenses				
	* Other expenses	9270	14,782	
	Other expenses		+	14,782
	Total operating expenses	9367	=	2,124,625

* Generic item

Attached Schedule with Total

GIFI code 9270 – Amount – Other expenses

Title GIFI Code 9270 – Amount – Other expenses

Description		Amount
Personnel and Direct Operations:Other Operating Expenses:7340-2 · IT Servic		1,524 00
Personnel and Direct Operations:Other Operating Expenses:7360	+	12,243 00
Personnel and Direct Operations:Other Operating Expenses:7370 · Depreciatio	+	571 00
Personnel and Direct Operations:Other Operating Expenses:8510-2 · Other Exp	+	444 00
	+	
	Total	14,782 00

FILED COOP

Attached Schedule with Total

GIFI code 8861 – Amount – Legal fees

Title GIFI code 8861 – Amount – Legal fees

Description	Amount
Personnel and Direct Operations:Other Operating Expenses:7310-1 · Legal Fee	83,957|00
Personnel and Direct Operations:Other Operating Expenses:7310-2 · Legal Fee	+ 25,619|01
	+
Total	109,576|01

FILE COPY

Attached Schedule with Total

GIFI code 8862 – Amount – Accounting fees

Title GIFI code 8862 – Amount – Accounting fees

Description	Amount
Personnel and Direct Operations:Other Operating Expenses:7326-1 · Payroll P	8,020 00
Personnel and Direct Operations:Other Operating Expenses:7326-2 · Payroll P	+ 278 00
	+ 00
Total	8,298 00

FILE COPY

Attached Schedule with Total

GIFI code 8690 – Amount – Insurance

Title GIFI code 8690 – Amount – Insurance

Description	Amount
Personnel and Direct Operations:Personnel Expense:7270 · Workers' Comp. Ins	2,322 00
Personnel and Direct Operations:Other Operating Expenses:8150-1 · Insurance	+ 36,925 00
	+ 00
Total	39,247 00

FILE COPY

Notes Checklist

Corporation's name WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	Tax year-end Year Month Day 2016-12-31
--	--------------------------------------	--

- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the **accountant**) who prepared or reported on the financial statements. If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI)* and T4012, *T2 Corporation – Income Tax Guide*.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

Part 1 – Information on the accountant who prepared or reported on the financial statements

Does the accountant have a professional designation? **095** 1 Yes 2 No

Is the accountant connected* with the corporation? **097** 1 Yes 2 No

Note

If the accountant does not have a professional designation or is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you **do have** to complete Part 4, as applicable.

*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 with the financial statements

Choose the option that represents the highest level of involvement of the accountant: **198**

Completed an auditor's report 1

Completed a review engagement report 2

Conducted a compilation engagement 3

Part 3 – Reservations

If you selected option 1 or 2 under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation? **099** 1 Yes 2 No

Part 4 – Other information

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options: **110**

Prepared the tax return (financial statements prepared by client) 1

Prepared the tax return and the financial information contained therein (financial statements have not been prepared) 2

Were notes to the financial statements prepared? **101** 1 Yes 2 No

If **yes**, complete lines 104 to 107 below:

Are subsequent events mentioned in the notes? **104** 1 Yes 2 No

Is re-evaluation of asset information mentioned in the notes? **105** 1 Yes 2 No

Is contingent liability information mentioned in the notes? **106** 1 Yes 2 No

Is information regarding commitments mentioned in the notes? **107** 1 Yes 2 No

Does the corporation have investments in joint venture(s) or partnership(s)? **108** 1 Yes 2 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 1 Yes 2 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 1 Yes 2 No

Did the corporation apply hedge accounting during the tax year?

255 1 Yes 2 No

Did the corporation discontinue hedge accounting during the tax year?

260 1 Yes 2 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 1 Yes 2 No

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

Part XIV – Additional Tax on Non-Resident Corporations

Corporation's name WESTERN CLIMATE INITIATIVE, INC.	Business Number 78683 4291 RC0001	Tax year-end Year Month Day 2016-12-31
--	--------------------------------------	--

- Complete this schedule if you are a non-resident corporation that earned income from a business carried on in Canada.
- All legislative references on this schedule are to the *Income Tax Act* and the *Income Tax Regulations*.
- Subsection 219(1.1) modifies the meaning of the term "taxable Canadian property" and subsection 219(8) defines the term "qualified related corporation" for the purpose of the Part XIV tax.
- In this schedule, "qualified property" means property that was used to gain or produce income from a business carried on in Canada before being transferred to a qualified related corporation.
- No Part XIV tax is payable for a tax year by a non-resident corporation that was throughout the year either:
 - a corporation whose principal business was transporting persons or goods, communications, or mining iron ore in Canada;
 - an insurance corporation, unless it ceases to carry on all or substantially all of its insurance business in Canada in the tax year or it elects under subsection 219(4) in prescribed form to pay the additional tax; or
 - a corporation exempt from tax under section 149.

(Report all amounts in Canadian funds.)

Part 1 – Base amount with additions (adjusted taxable income)

Taxable income earned in Canada for the year (line 360 or amount Z if applicable, of the T2 return) A

Deduct: Excluded gains per subsection 219(1.1) **099** B

Base amount (amount A minus amount B) (if negative, enter "0") **100** C

Add:

Taxable dividends deducted under section 112 and paragraph 115(1)(e) **101** D

Taxable capital gains from a disposition of a taxable Canadian property other than excluded gains deducted at line 099 above **103** E

Deduct the total of:

Allowable capital losses on disposition of taxable Canadian property **104**

Net capital losses of other years that are deductible in the current year **105**

Subtotal (line 104 plus line 105) **106** F

Excess (amount E minus amount F) (if negative, enter "0") **107** G

Grant or credit received in the year as a reimbursement of royalty income related to crown resources that was not included in the base amount for a previous tax year that began before 1996 **108** H

If the corporation disposed of qualified property in the year to a Canadian corporation that was, immediately after the disposition, its qualified related corporation, in return for consideration that includes a share, provide the following details of the disposition:

Fair market value of the qualified property **109**

Deduct: Proceeds of disposition of the property **110**

Excess (line 109 minus line 110) (if negative, enter "0") **111** I

Allowance for investments in property in Canada claimed in the previous tax year **112** J

Base amount with additions (add amounts C, D, G, H, I, and J) **113**

Part 2 – Deductions from the base amount

Federal tax payable under Parts I and VI (total of lines 700 and 720 from the T2 return)	114		
Provincial and territorial income tax payable before refundable tax credits (this amount should not include Ontario special additional tax on life insurance corporations or any provincial capital taxes)	115		
Total tax payable (line 114 plus line 115)			K
Amount K	x	Base amount (line 100 on page 1) Taxable income earned in Canada (amount A on page 1)	= 116 L
Non-deductible interest and penalties on federal, provincial, or territorial income tax payable	117		M
Allowance for investments in property in Canada claimed for the year (amount from line 223 on page 4 or line 665 on page 5)	118		N
If the corporation disposed of qualified property in the year to a Canadian corporation (referred to as the "purchaser") that was, immediately after the disposition, its qualified related corporation, in return for consideration that includes a share of the purchaser, provide the following details of the disposition:			
Fair market value of the qualified property	120		O
Deduct the total of:			
Increase in paid-up capital for the shares of the purchaser	121		
Fair market value of the consideration that is not a share	122		
Subtotal (line 121 plus line 122)		▶	P
Excess (amount O minus amount P) (if negative, enter "0")		123 ▶	Q
Deductions from the base amount (add amounts L, M, N, and Q)		124	

Part 3 – Part XIV tax payable

Base amount with additions (amount from line 113 on page 1)			R
Deduct: Deductions from the base amount (amount from line 124 above)			S
Net base amount (amount R minus amount S) (if negative, enter "0")	125	▶	T
Exemption of accumulated earnings claimed, based on a tax treaty with certain foreign countries (cannot be more than amount at line 510 below)	500		U
Taxable base amount (amount T minus amount U) (if negative, enter "0")		▶	
Tax rate (tax treaties with other countries may allow a lower rate)		x	25 %
Part XIV tax payable		126	
Enter the amount from line 126 at line 728 of the T2 return.			

Part 4 – Continuity of exemption of accumulated earnings

If a corporation is resident in a country with which Canada has an income tax treaty, the treaty may provide an exemption on the first \$500,000 of accumulated earnings (refer to the applicable income tax treaty).

Unused exemption of accumulated earnings at the end of the previous tax year (line 520 from the previous year's Schedule 20 – cannot be more than \$500,000)*	510		V
Deduct: Exemption of accumulated earnings claimed this year (amount from line 500 above)			W
Closing balance for the exemption of accumulated earnings (amount V minus amount W)		520	

*If this is the first time the corporation is subject to Part XIV tax, enter \$500,000.

Part 5 – Regulation 808 – Allowance for investments in property in Canada claimed for the year

This part does not apply to an authorized foreign bank (see Part 6).

Throughout Part 5, if the amount is negative, enter "0".

Cost amount at the end of the year of land owned in Canada (other than excluded land) for gaining or producing income from a business carried on in Canada	200	A
Cost amount immediately after the end of the year of depreciable property owned in Canada for gaining or producing income from a business carried on in Canada	201	B
Cumulative eligible capital immediately after the end of the year, for each business carried on in Canada, multiplied by 4/3	202	C
For a corporation other than a principal-business corporation: Canadian exploration and development expenses not deducted in computing income for the year or for a previous year, plus the cumulative Canadian exploration expense at the end of the year, minus any deduction claimed for the year under subsection 66.1(3)	203	D
Cumulative Canadian development expense at the end of the year, minus any deduction claimed for the year under subsection 66.2(2)	204	E
Cumulative Canadian oil and gas property expense at the end of the year, minus any deduction claimed for the year under subsection 66.4(2)	205	F
Cost amount at the end of the year of each debt receivable as a result of the disposition of property described at lines 200, 201, and 202	206	G
Cost amount at the end of the year of each property (other than a Canadian resource property) described in the inventory for a business carried on in Canada	207	H
Cost amount at the end of the year of each debt receivable (other than a debt referred to at line 206 or a bad debt) for which an amount has been included in income for the year or for a previous year from a business carried on in Canada, or for a loan made by the corporation where any part of its business carried on in Canada was the lending of money	208	I
Cash balance at the end of the year, plus cost amount at the end of the year, of each bond, debenture, bill, note, mortgage, or similar obligation that was issued by an arm's length person resident in Canada and that matures within one year of acquisition	210	
Total of the cost amount of the property described at line 210 at the end of each month in the year, divided by the number of months in that year, multiplied by 4/3	211	
Allowable liquid assets (line 210 or 211, whichever is less)	212	J
Subtotal (add amounts A to J)	213	K

Continued on page 4

Part 5 – Regulation 808 – Allowance for investments in property in Canada claimed for the year (continued)

Deduct:

Reserves for doubtful debts, certain guarantees, or unpaid amounts deducted in computing income for the year from a business carried on in Canada	214	_____	L
Reserves for capital gains deducted in the year for a debt referred to at line 206	215	_____	M
Amount owing as a result of an acquisition of property described at lines 200, 201, and 207, an expense made as described at lines 203, 204, and 205, an eligible capital expenditure, or any other expense made that was deducted in computing income for the year or for a previous year, from a business carried on in Canada	216	_____	N
Proportion of the amount owing on account of an interest-bearing obligation, equal to the interest paid or payable on the obligation that is deductible, or would otherwise be deductible, in computing income for the year from a business carried on in Canada, divided by the total interest paid or payable on the obligation for the year	217	_____	O
Unpaid federal Part I tax, excluding the lesser of the two following amounts: the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property not used or held in the course of carrying on a business in Canada; and the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property	218	_____	P
Unpaid provincial or territorial income tax, excluding the lesser of the two following amounts: the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property not used or held in the course of carrying on a business in Canada; and the tax on taxable capital gains that exceed allowable capital losses from the disposition of taxable Canadian property	219	_____	Q
Subtotal (add amounts L to Q)	221	_____ ▶	R
Qualified investments in property in Canada (amount K from page 3 minus amount R)	222	_____	
Allowance for investments in property in Canada claimed for the year (claim the lesser of the amount at line 222 and the amount required at line 118 to reduce the base amount to nil)	223	_____	
Enter the amount from line 223 on line 118 on page 2.			

Part 6 – Regulation 808 – Allowance of an authorized foreign bank for investments in property in Canada claimed for the year

Provide details below. If you need more space, continue on a separate schedule.

A	B	C	D	E	F
Calculation period* end (yyyy/mm/dd)	Bank's assets at the end of the period	5 % of amount B	Cost amount at the end of the period**	Bank's liabilities to other persons and partnerships at the end of the period	Bank's branch advances at the end of the period
1.					

G	H	I	J	K
Amount E plus amount F	Amount claimed by the bank under clause 20.2(3)(b)(ii)(A) (cannot be greater than amount B minus the total of amount C and amount G)	Amount G plus amount H	Amount D minus amount I (if negative, enter "0")	Greater of amount C and amount J
1.				
Total				L

Average (amount L divided by the number of calculation periods in column A) **650** M

Deduct: Total of amounts determined under Regulation 808(8)(b), except if the amount is a liability of the bank that has been included in column E for the bank's last calculation period for the year **655** N

Qualified authorized foreign bank investments in property in Canada (amount M minus amount N) **660**

Allowance of an authorized foreign bank for investments in property in Canada claimed for the year (claim the lesser of amount from line 660 and the amount required at line 118 to reduce the base amount to nil) **665**

Enter the amount from line 665 on line 118 on page 2.

* As defined in subsection 20.2(1) of the Act.

** Total of the cost amount to the bank, at the end of the period (or, in the case of depreciable property or eligible capital property, immediately after the end of the year) of each asset for the bank's Canadian banking business that is an asset recorded in the books of account of the business in the required manner for the branch financial statements (within the meaning assigned by subsection 20.2(1) of the Act) for the year.

Additional Information on Non-Resident Corporations in Canada

Name of corporation WESTERN CLIMATE INITIATIVE, INC.	Business number 78683 4291 RC0001	Tax year-end Year Month Day 2016-12-31
---	--	--

- Non-resident corporations must complete and file this schedule with their *T2 Corporation Income Tax Return*.
- A non-resident corporation includes an emigrant corporation and a deemed non-resident corporation according to subsection 250(5) of the *Income Tax Act*.
- All legislative references are to the federal *Income Tax Act* and *Income Tax Regulations*.

Part 1 – Incorporation information

Name the country in which the corporation was incorporated (or deemed to have been incorporated according to subsection 250(5.1)) **200** US United States

If the corporation was incorporated in Canada, was a certificate of discontinuance issued? **210** 1 Yes 2 No

Part 2 – Canadian income of a non-resident corporation

300 Tick **only one** of the following that most closely applies to the non-resident corporation:

01 **Treaty-based exempt corporation:** A corporation that carried on a treaty-protected business in Canada, had a taxable capital gain subject to tax in Canada, or disposed of a taxable Canadian property that was a treaty-protected property. Complete and attach Schedule 91, *Information Concerning Claims for Treaty-Based Exemptions*. If you are claiming a refund of the withholding tax for services rendered in Canada, provide the original T4A-NR slip along with a copy of your contract.

Note

Box 01 also includes a non-resident corporation (or deemed non-resident according to subsection 250(6)) with income earned in Canada from the operation of a ship or aircraft in international traffic, which is exempt from tax under paragraph 81(1)(c).

02 **Disposition of taxable Canadian property:** A corporation reporting a disposition of taxable Canadian property. Attach Form T2064, *Certificate – Proposed Disposition of Property by a Non-resident of Canada*, or Form T2068, *Certificate – The Disposition of Property by a Non-Resident of Canada*. See section 116 and Information Circular IC72-17, *Procedures concerning the disposition of taxable Canadian property by non-residents of Canada – Section 116*.

Note

If the corporation disposed of a taxable Canadian property (other than real property) that was a treaty-protected property or had a taxable capital gain in respect of a property that was a treaty-protected property, tick box 01 rather than box 02. If the corporation carried on business in Canada through a permanent establishment and disposed of a taxable Canadian property, tick box 07 rather than box 02.

03 **Section 216:** A corporation that is electing to file a Canadian income tax return under section 216. If a corporation files its T2 return under subsection 216(1), it will be subject to Part I tax on the net rental income and must file its income tax return within two years from the end of the tax year unless an election under subsection 216(4) has been filed. Where an election under subsection 216(4) has been filed, the income tax return must be filed within six months from the end of the tax year. See Interpretation Bulletin IT-393, *Election Re: Tax on Rents and Timber Royalties Non-Residents*.

Note

If both rental income and disposition of a taxable Canadian property have to be reported during the tax year, file a **separate** tax return under section 116 for capital gains. Tick box 02 for the separate return.

04 **Travelling corporation:** A corporation that operated in Canada for a limited period of time in a tax year and through which services were provided by an entertainer such as an actor (other than film and video services income, see box 12), a musician, or an athlete to a third party. For more information, see the article on artists and athletes in the appropriate tax convention. Complete and attach Schedule 20, *Part XIV – Additional Tax on Non-Resident Corporations*.

Note

If the travelling corporation is claiming a treaty-based exemption for business carried on in Canada, tick box 01 rather than box 04.

Part 2 – Canadian income of a non-resident corporation (continued)

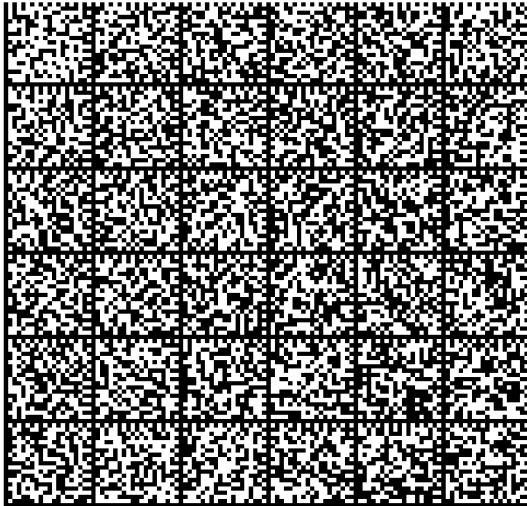
- 06 **Emigrant corporation:** A corporation that ceased to be resident in Canada and is subject to Part I and Part XIV taxes. See subsection 219.1(1), subsection 219.1(2), subsection 250(5), and Interpretation Bulletin IT-451, *Deemed Disposition and Acquisition on Ceasing to be or Becoming Resident in Canada*.
- 07 **Canadian branch:** A corporation that earned income from a business carried on in Canada through a branch office. Complete and attach Schedule 20, *Part XIV – Additional Tax on Non-Resident Corporations*. See sections 115 and 219 and Interpretation Bulletin IT-137, *Additional Tax on Certain Corporations Carrying on Business in Canada*.
- Note**
If the corporation is a non-resident insurance company, refer to box 10 or box 11.
- 08 **Limited liability company (LLC):** A corporation registered under the laws of a state of the United States that is generally recognized as a fiscally transparent entity that is not subject to US taxes, unless it has checked the box on the US tax return to be treated as a corporation for US tax purposes. If the LLC has checked the box on the US tax return, it must provide documentation from the IRS substantiating that it has elected to be taxed as a corporation. Where the LLC has not checked the box, Article IV(6) of the *Canada-US Tax Convention* (Convention) establishes the parameters under which a fiscally transparent LLC may claim the benefits of the Convention. Convention benefits claimed by a fiscally transparent LLC with respect to an amount of income, profit or gain will be permitted only if the amount is considered to be derived, pursuant to Article IV(6) of the Convention, by a person who is a resident of the United States and that person is a "qualifying person" under Article XXIX-A of the Convention or is entitled, with respect to the amount, to the benefits of the Convention pursuant to paragraph 3, 4, or 6 of Article XXIX-A of the Convention. Where the LLC is eligible to receive benefits under the Convention, the LLC must file Form NR 303, *Declaration of Eligibility for Benefits under a Tax Treaty for a Hybrid Entity*. Where the LLC is not eligible for benefits under the Convention as described above, the LLC is not considered to be a resident of the US for the purposes of Article IV of the Convention. It is subject to Part I and Part XIV taxes and it does not qualify for the reduced tax rates on Canadian-source income. Complete and attach Schedule 20, *Part XIV – Additional Tax on Non-Resident Corporations*.
- 09 **Authorized foreign bank:** A foreign bank that carried on business in Canada through branch offices and is subject to Part XIII.1 tax as per section 218.2. Provide and identify calculations as Schedule 92, *Part XIII.1 Tax – Additional Tax on Authorized Foreign Banks*.
- 10 **Life insurance company:** A corporation that carried on a life insurance business in Canada at any time in the year. See sections 115, 138, and 219, and Interpretation Bulletin IT-137, *Additional Tax on Certain Corporations Carrying on Business in Canada*.
- 11 **Other insurance company:** A corporation that carried on an insurance business **other than life insurance** in Canada at any time in the year. See sections 115, 138, and 219, and Interpretation Bulletin IT-137, *Additional Tax on Certain Corporations Carrying on Business in Canada*.
- Note**
If the insurance company carried on a **life insurance business** and another type of insurance business in Canada, tick box 10.
- 12 **Actor corporation (section 216.1):** A corporation electing to file a Canadian tax return under section 216.1 will be subject to the applicable taxes on the net Canadian-source acting income from film and video services rendered in Canada.



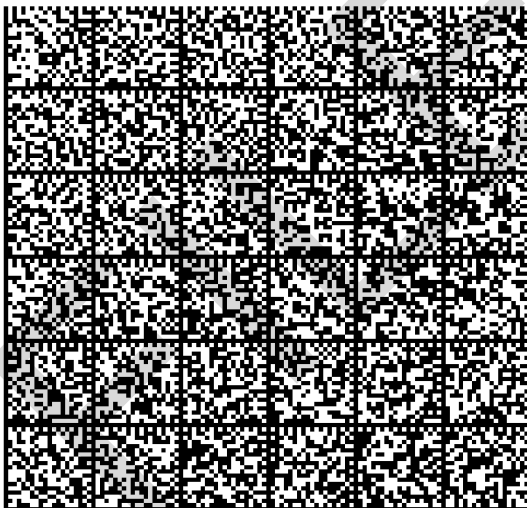
**Données de la déclaration
de revenus des sociétés**

COR-17.U (2012-12)

Page 1
Numéro d'autorisation : RQCO-1606



Code 1 de 2



Code 2 de 2

Numéro d'entreprise du Québec(NEQ)
01a | 1171513378
Numéro d'identification Dossier
01b | 1223540836 IC0001
Nom de la société
02 | WESTERN CLIMATE INITIATIVE, INC.

Date de clôture de l'exercice financier	05	2016-12-31
Est-ce une déclaration modifiée?	24	
Revenu imposable	299	0
Capital versé	399	0
Versements effectués	440	,00
Droits d'immatriculation	441b	,00
Solde à payer ou remboursement	441	0
Somme payée	435	,00

Les données de la déclaration de revenus des sociétés et de certains formulaires connexes, s'il y lieu, contenues dans le ou les codes à barres seront lues par Revenu Québec.

Vous devez expédier les pages de ce formulaire à Revenu Québec, accompagnées des sommaires des champs à saisir (formulaires COR-17.W, COR-17.X, COR-17.Y et COR-17.Z), de la *Déclaration de revenus des sociétés (CO-17)* ou de la *Déclaration de revenus et de renseignements des sociétés sans but lucratif (CO-17.SP)* et, selon le cas, des formulaires connexes et des annexes liés à ces déclarations.

MR-69 _____

CEF: 2016-12-31
12-2354-0836



**Sommaire des champs à saisir
des déclarations des sociétés**

COR-17.W (2016-12)
Page 1 de 9
Numéro
d'autorisation : ROCO-1606

CO-17.SP X

01a	1171513378			17	2 907 681	30
01b	1223540836	IC	0001	18	6 191 500	30a
01c	786834291	RC	0001	19		42
05	2016 12 31	05a	X	21		42a 1
06	2016 01 07			22		42b 1
08				22a		42a 2
16		16a		24		42b 2
43				44		44b 4
43a 1		43b 1		44a		45
43a 2		43b 2		44b 1		45a
43a 3		43b 3		44b 2		
43a 4		43b 4		44b 3		
						421b
207-1		308		353b		421c
208-1		312		354		421d
207-2		314		355		421e
208-2		315		357		421f
207-3		317		358		422
208-3		318		359		423
250		319		360		425
250a		320		371		425aa
251		323		372		425a
253		324		373		425bb
255		325		374		425b
256		331		379		426
260		332		381		426a
261		333		382		432
262		334		383		432a
263		336		391		433
264		339		393		434
265		342		394		434a
266		346	,	399		436
297		347		420		438
299		348		420ab		
300		350		420c		
301		351		420cb		
302		352		421	,	%
305		353a		421a		
306						
307						
				MR-69		435





Sommaire des champs à saisir des déclarations des sociétés

Numéro
d'autorisation : ROCO-1606

Formulaire CO-17.A.1

<u>440</u>		<u>11</u>	<u>70g</u>
<u>440p</u>		<u>12</u>	<u>70h</u>
<u>440q</u>		<u>13</u>	<u>70i</u>
<u>440r</u>		<u>14</u>	<u>70j</u>
<u>440s</u>		<u>17</u>	<u>80a</u>
<u>440t</u>		<u>18a</u>	<u>80b</u>
<u>440u</u>		<u>18b</u>	<u>80c</u>
<u>440v</u>		<u>18c</u>	<u>80d</u>
<u>440w</u>		<u>18d</u>	<u>80e</u>
<u>440x</u>		<u>22</u>	<u>80f</u>
<u>440y</u>		<u>23</u>	<u>80g</u>
<u>441a</u>		<u>25a</u>	<u>80h</u>
<u>441b</u>		<u>25b</u>	<u>80i</u>
<u>441</u>		<u>27</u>	<u>80j</u>
<u>490</u>		<u>28</u>	<u>80k</u>
<u>491</u>		<u>29</u>	<u>80l</u>
<u>492</u>		<u>30</u>	<u>100</u>
		<u>31</u>	<u>101</u>
		<u>32</u>	<u>103</u>
<u>10</u>	<u>265i</u>	<u>33</u>	<u>104</u>
<u>12</u>	<u>266i</u>	<u>35</u>	<u>107</u>
<u>14</u>	<u>393i</u>	<u>36</u>	<u>110</u>
<u>20</u>	<u>394i</u>	<u>37</u>	<u>113</u>
<u>23</u>	<u>421bi</u>	<u>40</u>	<u>117</u>
<u>23a</u>	<u>421ci</u>	<u>42</u>	<u>118</u>
<u>25</u>	<u>421di</u>	<u>43</u>	<u>119</u>
<u>26</u>	<u>421ei</u>	<u>44</u>	<u>120</u>
<u>28</u>	<u>421fi</u>	<u>50</u>	<u>121</u>
<u>29</u>	<u>425ai</u>	<u>51</u>	<u>122</u>
<u>34</u>	<u>425bi</u>	<u>52</u>	<u>123</u>
<u>35</u>	<u>440pi</u>	<u>53</u>	<u>124</u>
<u>38</u>	<u>440qi</u>	<u>54</u>	<u>125</u>
<u>39</u>	<u>440ri</u>	<u>55</u>	<u>126</u>
<u>40</u>	<u>440si</u>	<u>56</u>	<u>127</u>
<u>40a</u>	<u>440ti</u>	<u>57</u>	<u>128</u>
<u>42c</u>	<u>440ui</u>	<u>70a</u>	<u>129a</u>
<u>44c</u>	<u>440vi</u>	<u>70b</u>	<u>129b</u>
<u>44d</u>	<u>440wi</u>	<u>70c</u>	<u>129c</u>
<u>46</u>	<u>440xi</u>	<u>70d</u>	
<u>251a</u>	<u>440yi</u>	<u>70e</u>	
<u>251b</u>		<u>70f</u>	





Sommaire des champs à saisir des déclarations des sociétés

Numéro
d'autorisation : ROCO-1606

140a
140b
140c
140d
140e
140f
140g
140h
140i
140j
150a
150b
150c
150d
150e
150f
150g
150h
150i
150j
150k
150l
180
200

Formulaire CO-1012

7
8
9
10a
11a
12a
13a
14a
10b
11b
12b
13b
14b
10c
11c
12c
13c
14c
10d
11d
12d
13d
14d

Formulaire CO-1140

10
10a
10b
11
11a
12
13
14
15
16
17
18
20
23
25
27
28
32
33
34

Formulaire CO-1167

10
11
12
15
16
17
21
22
23
26
27
28
32
41

70ai 140ai 129ai
70bi 140bi 129bi
70ci 140ci 129ci
70di 140di
70ei 140ei
70fi 140fi
70gi 140gi
70hi 140hi
70ii 140ii
70ji 140ji

Préparateur

Nom :

Adresse :

Téléphone :





Formulaire officiel – Revenu Québec

CO-1000.TE
2012-06
RQCO-1606

**Transmission par Internet de la
déclaration de revenus d'une société**

Ce formulaire s'adresse à toute société qui demande à une personne accréditée, ci-après appelée *préparateur*, de transmettre sa déclaration de revenus par Internet. La société doit fournir ce formulaire au préparateur pour déclarer que les renseignements transmis en son nom sont exacts et qu'ils font état de tous ses revenus.

Deux exemplaires de ce formulaire doivent être **remplis puis signés** par le représentant autorisé de la société. Le préparateur de la déclaration de revenus mentionné à la partie 1 et la société doivent conserver chacun un exemplaire durant les six années suivant l'année visée par le formulaire.

La société doit conserver toutes les annexes et tous les feuillets de renseignements, ainsi que les livres, registres et autres documents qui sont nécessaires pour remplir sa déclaration de revenus pour l'année visée par le formulaire, comme le prévoient la Loi sur les impôts et la Loi sur l'administration fiscale. De plus, elle doit pouvoir fournir ces

documents et ces renseignements sur demande à un représentant de Revenu Québec.

Le préparateur de la déclaration de revenus peut

- obtenir des renseignements confidentiels uniquement s'ils sont directement liés à la préparation et à la transmission de la déclaration et qu'ils sont nécessaires pour la bonne exécution de ces tâches;
- modifier la déclaration de revenus originale si Revenu Québec a refusé de la traiter parce qu'elle contenait des erreurs et la retransmettre sans qu'un nouveau formulaire CO-1000.TE soit nécessaire.

Notez que Revenu Québec est responsable de la confidentialité des renseignements fiscaux qui lui sont transmis par Internet dès le moment où il les reçoit.

1 Renseignements sur la société et sur le préparateur

Numéro d'entreprise du Québec (NEQ)		Numéro d'identification		Dossier	
01a	1171513378	01b	1223540836	IC	0001
Nom de la société				Date de clôture de l'exercice	
02	WESTERN CLIMATE INITIATIVE, INC.			05	2016 12 31

Préparateur de la déclaration de revenus

Nom de la personne ou de l'entreprise	Numéro ImpôtNet Québec
Adresse du préparateur	Ind. rég. Téléphone
	D7996

2 Déclaration et autorisation de transmettre la déclaration de revenus par Internet

Inscrivez les montants qui figurent dans la déclaration de revenus de la société pour l'année visée.

Revenu net (ou perte nette) d'après les états financiers ou le formulaire CO-17.A.1 (ligne 250)	783 056
Revenu imposable (ligne 299)	783 056
Impôt (ligne 420d)	
Total des impôts à payer (ligne 425zz)	
Taxe sur le capital à payer (ligne 431)	
Impôts et taxes à payer (ligne 438)	
Total des versements effectués et des crédits divers (ligne 440z)	
Solde à payer ou remboursement (ligne 441)	
Remboursement demandé (ligne 490)	
Remboursement imputé à un versement futur d'acompte provisionnel (ligne 491)	
Remboursement cédé à un tiers (ligne 492)	

Je déclare que les renseignements fournis ci-dessus et ceux contenus dans la déclaration de revenus de la société sont exacts et complets et qu'ils font état de tous les revenus de la société. J'autorise le préparateur mentionné à la partie 1 à transmettre cette déclaration par Internet à Revenu Québec.

GREG TAMBLYN		2017 04 06
Nom du représentant autorisé à signer (en majuscules)	Signature du représentant autorisé à signer	Date



Formulaire officiel – Revenu Québec

CO-17.SP
2012-12
1 de 2

RQCO-1606

**Déclaration de revenus et de renseignements
des sociétés sans but lucratif**

Pour remplir cette déclaration, aidez-vous du *Guide de la déclaration de revenus et de renseignements des sociétés sans but lucratif* (CO-17.SP.G). Vous trouverez ce guide uniquement dans notre site Internet, au www.revenuquebec.ca.

1 Renseignements sur l'identité de la société (utilisez de l'encre bleue ou noire)

01a	Numéro d'entreprise du Québec (NEQ) 1171513378	01b	Numéro d'identification Dossier 1223540836 IC 0001	01c	Numéro d'entreprise fédéral (NE) 78683 4291 RC0001
02	Nom de la société WESTERN CLIMATE INITIATIVE, INC.			Ind. rég. Téléphone (916) 449-9966	
Adresse du siège social ou du principal lieu d'affaires (pour un changement d'adresse, consultez le guide)					
03	Numéro Rue, case postale 980 Ninth Street, suite 1600		Bureau		
Ville, village ou municipalité Sacramento CA US 95814				Province	Code postal 03b

2 Renseignements sur la société

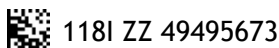
Date de clôture de l'exercice financier visé par la présente déclaration 05 | 2016 12 31	La société a-t-elle un revenu d'agriculture? 22 <input type="checkbox"/> Oui <input checked="" type="checkbox"/> Non
Cochez la case suivante pour confirmer que la date de clôture (ligne 05) est la même que celle qui figure dans la déclaration de revenus fédérale. 05a <input checked="" type="checkbox"/>	Si oui, inscrivez le revenu brut. 22a |
Date du début des activités au Québec s'il s'agit de la première déclaration de la société dans cette province 06 | 2016 01 07	Nature des activités de la société 32 | Provide techn & scient advisory serv - greer
Date de clôture de l'exercice financier précédent 08 |	Les renseignements sur la société contenus dans le registre des entreprises sont-ils exacts? 39 <input checked="" type="checkbox"/> Oui <input type="checkbox"/> Non
Date de la constitution en société 09 | 2011 10 28	La société a-t-elle liquidé une ou plusieurs de ses filiales au cours de l'année? 42 <input type="checkbox"/> Oui <input checked="" type="checkbox"/> Non
Revenu brut de la société 17 | 2 907 681	Si oui, inscrivez le NEQ ou le numéro d'identification de la ou des filiales et la date de la liquidation. 42a | 1. | 42b | 1. |
Total de l'actif qui figure dans les états financiers de la société 18 | 6 191 500	2. | 2. |
Total des revenus tirés de biens 19 | 0	
La société a-t-elle comme objet principal de fournir à ses membres des installations pour le loisir, le sport ou les repas, et la somme de ses revenus de biens et de ses gains en capital imposables pour l'année dépasse-t-elle 2 000 \$? Si oui, remplissez le formulaire TP-646. 20 <input type="checkbox"/> Oui <input checked="" type="checkbox"/> Non	

Noms des administrateurs de la société	Numéro d'assurance sociale	Titre ou fonction
200 1. James Matthew Rodriguez	1. |	1. Président
2. Jean-Yves Benoit	2. |	2. Secrétaire
3. Mary D. Nichols	3. |	3. Trésorière

Nom de la personne à contacter	Numéro de téléphone
210 1. GREG TAMBLYN	2. (916) 449-9966

Adresse de l'emplacement des livres et des registres
211 980 Ninth Street, suite 1600 Sacramento CA US 95814

Consultez le guide CO-17.SP.G pour savoir quel montant inscrire à la ligne 441b.	441b | 0	Droits d'immatriculation	435 | 0,00	Somme payée	Mode de paiement
					<input type="checkbox"/> chèque ou mandat
					<input type="checkbox"/> institution financière
					<input type="checkbox"/> Internet



3 Société exonérée d'impôt

Remplissez cette partie **uniquement** si la société est une société exonérée d'impôt et si elle est dans l'une des situations décrites ci-dessous. Si ce n'est pas le cas, passez à la partie 4.

Situation de la société (cochez la case appropriée, s'il y a lieu)

- Pour l'exercice financier précédent, son actif dépassait 200 000 \$.
- Pour l'exercice financier visé, ses revenus provenant de dividendes imposables, de loyers, d'intérêts ou de redevances dépassent 10 000 \$.
- Pour un exercice financier passé, la société a été tenue de remplir la partie sur les sociétés exonérées d'impôt du présent formulaire ou de transmettre au ministre du Revenu la *Déclaration de renseignements des entités exonérées d'impôt* (TP-997.1).

3.1 Sommes reçues ou à recevoir pour l'exercice financier

Cotisations des membres et droits d'adhésion		501	
Subventions et paiements d'une municipalité, du gouvernement du Canada ou de celui d'une province	+	502	
Intérêts, dividendes, loyers ou redevances	+	503	
Produit de l'aliénation des immobilisations	+	504	
Ventes et recettes brutes provenant des activités de la société	+	505	2 895 852
Dons	+	506	
Autres sommes (précisez) : gain de change	+	518	11 829
Additionnez les montants des lignes 501 à 518.		Sommes reçues ou à recevoir pour l'exercice financier	= 519 2 907 681

3.2 Actif et passif à la fin de l'exercice financier

Calcul de l'actif

Encaisse et placements à court terme		531	4 892 333
Sommes dues par les membres	+	532	
Sommes dues par toute autre personne et non incluses dans le montant de la ligne précédente	+	533	1 290 796
Frais payés d'avance	+	534	
Stocks	+	535	
Placements à long terme	+	536	
Immeubles	+	537	
Autres éléments d'actif (précisez) : dépôts remboursables	+	548	8 371
Additionnez les montants des lignes 531 à 548.		Actif à la fin de l'exercice financier	= 549 6 191 500

Calcul du passif

Sommes à payer aux membres		561	
Sommes à payer à toute autre personne et non incluses dans le montant de la ligne précédente (précisez) : Accounts payable, Tax	+	562	791 638
Additionnez les montants des lignes 561 et 562.		Passif à la fin de l'exercice financier	= 569 791 638

3.3 Sommaire des rémunérations

Total des sommes versées à tous les employés et à tous les dirigeants de la société, à titre de rémunération ou d'avantages sociaux		581	396 919
Total des sommes versées aux employés membres et aux dirigeants membres de la société, à titre de rémunération ou d'avantages sociaux		585	
Autres sommes versées à des membres de la société (précisez) :		589	
Nombre de membres de la société		590	
Nombre de membres qui ont reçu une rémunération ou toute autre somme		595	

Important : Vous devez annexer à la déclaration les états financiers complets et, le cas échéant, le rapport du vérificateur.

4 Signature

Je déclare que j'ai examiné la présente déclaration (ainsi que les formulaires connexes, les annexes, les autres déclarations et les états financiers annexés), qu'elle est exacte et complète et que les renseignements qu'elle contient correspondent aux renseignements inscrits dans les livres et les registres de la société. De plus, je déclare que la méthode utilisée pour calculer le revenu de la société pour l'exercice financier visé par la présente déclaration est conforme à celle utilisée pour l'exercice précédent. S'il y a des exceptions, elles sont expressément décrites dans un état annexé à la présente déclaration.

GREG TAMBLYN		2017 04 06	(916) 449-9966
Nom du représentant autorisé (en majuscules)	Signature du représentant autorisé	Date	Ind. rég. Téléphone

3 Renseignements ou documents visés et périodes ou années d'imposition visées

3.1 Autorisation ou procuration à portée générale

Cochez la case correspondant aux renseignements visés.

- 20 Tous les renseignements que Revenu Québec détient au sujet de la personne pour l'application ou l'exécution des lois fiscales, de la Loi sur la taxe d'accise, de la Loi facilitant le paiement des pensions alimentaires et du programme Allocation-logement
- 21 Tous les renseignements que Revenu Québec détient au sujet de la personne pour l'application ou l'exécution des lois fiscales et de la Loi sur la taxe d'accise

3.2 Autorisation ou procuration à portée restreinte

Cochez la ou les cases correspondant aux éléments auxquels se rapportent les renseignements ou les documents visés par l'autorisation ou la procuration, et apportez les précisions demandées aux endroits appropriés. Inscrivez, pour chacune des cases 31 à 36 que vous cochez, le ou les numéros de dossier concernés. Si vous n'inscrivez aucun numéro relativement à une case cochée, Revenu Québec considérera que tous les dossiers liés à cet élément sont visés.

- 22 La pension alimentaire (précisez le ou les numéros de dossier concernés)
- | | | | |
|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <input type="checkbox"/> 22a Dossier | <input type="checkbox"/> 22b Dossier | <input type="checkbox"/> 22c Dossier | <input type="checkbox"/> 22d Dossier |
| 9 0 0 | 9 0 0 | 9 0 0 | 9 0 0 |
- 23 L'allocation-logement
- 24 La ou les déclarations de revenus des particuliers
- 25 La ou les déclarations de revenus des sociétés
- 26 La ou les déclarations de revenus des fiducies
- 27 Les versements anticipés du crédit d'impôt pour maintien à domicile des aînés
- 28 Le crédit d'impôt pour solidarité
- 29 Les déclarations de droits sur les licences
- 30 La demande d'inscription aux fichiers de la TPS, de la TVQ, des retenues à la source ou de l'impôt des sociétés
- 31 Les établissements utilisant des modules d'enregistrement des ventes (MEV) :
- | | | |
|----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> 31a E R | <input type="checkbox"/> 31b E R | <input type="checkbox"/> 31c E R |
|----------------------------------|----------------------------------|----------------------------------|
- 32 Les déclarations de TPS/TVH et de TVQ¹ en tant qu'entreprise : 32a 32b 32c
- 33 Les déclarations de taxe sur les carburants : 33a 33b 33c
- 34 Les déclarations d'impôt sur le tabac : 34a 34b 34c
- 35 Les retenues et les cotisations à titre d'employeur : 35a R S 35b R S 35c R S
- 36 Le ou les renseignements ou documents suivants : _____

3.3 Périodes ou années d'imposition visées

Remplissez les lignes appropriées, selon la ou les périodes ou années d'imposition auxquelles s'applique l'autorisation ou la procuration.

- 47 Toutes les périodes et années d'imposition (passées, courantes et futures)
- ou
- 48 Années d'imposition 48a 48b 48c et 48d années d'imposition suivantes
- 49 Du 49a au 49b et 49c périodes suivantes

1. Les taxes suivantes sont prévues dans la Loi sur la taxe de vente du Québec : la taxe de vente du Québec, la taxe spécifique sur les boissons alcooliques, la taxe sur les primes d'assurance, la taxe sur le pari mutuel, la taxe sur l'hébergement et le droit spécifique sur les pneus neufs.

4 Autorisation ou procuration

Remplissez les lignes appropriées, puis signez la partie 6.

50 **Autorisation**
Prénom _____ Nom _____
Moi, 50a _____ 50b _____,
(en majuscules) (en majuscules)

j'autorise Revenu Québec à communiquer à la personne désignée dont le nom figure à la partie 2 (lignes 12a et 12b ou ligne 13) les renseignements ou les documents visés à la partie 3.

ou

51 **Procuration**
Prénom _____ Nom _____
Moi, 51a GREG _____ 51b TAMBLYN _____,
(en majuscules) (en majuscules)

j'autorise la personne désignée dont le nom figure à la partie 2 (lignes 12a et 12b ou ligne 13) à représenter la personne dont le nom figure à la partie 1 auprès de Revenu Québec. À ce titre, cette personne désignée aura le pouvoir de lui fournir et de modifier, pour elle et en son nom, tout renseignement ou document visé à la partie 3. Elle aura aussi le pouvoir de participer à toute négociation avec Revenu Québec en ce qui concerne de tels renseignements ou de tels documents. J'autorise également Revenu Québec à lui communiquer les renseignements ou les documents nécessaires à l'exécution de son mandat.

Cette autorisation ou cette procuration prendra effet à la date de la signature indiquée à la partie 6 et restera valide pour une durée indéterminée **ou** jusqu'au

52 _____, à moins que la personne dont le nom figure à la partie 1, son représentant légal ou son représentant autorisé ne la révoque.

5 Révocation

Remplissez cette partie seulement si vous désirez révoquer une autorisation ou une procuration. Signez ensuite la partie 6.

60a Révocation d'une autorisation 60b Révocation d'une procuration 60c Révocation de toutes les autorisations ou procurations
données à la personne désignée ci-dessous

Prénom _____ Nom _____
Moi, 61a _____ 61b _____,
(en majuscules) (en majuscules)

je révoque l'autorisation ou la procuration ou toutes les autorisations ou procurations
données à 62 _____, le 63 _____.
(en majuscules) Date
Inscrivez la date si vous avez
coché la ligne 60a ou 60b

Inscrivez l'un des numéros suivants relativement à la personne désignée (si connu) :

Numéro d'entreprise du Québec (NEQ) Numéro d'identification Numéro de représentant professionnel 3 derniers chiffres du NAS
 64 _____ 65 _____ 66 _____ 67 _____

6 Signature (le signataire ne peut pas être la personne désignée)

70 71 72
Signature du particulier ou du représentant légal ou autorisé Executive Director 2017 04 06
Fonction du représentant légal ou autorisé Date
(s'il y a lieu)

Renseignements généraux

Partie 1 Renseignements sur la personne au sujet de laquelle Revenu Québec détient des renseignements ou des documents confidentiels

Nous entendons par *personne* un particulier, une personne décédée, un particulier en affaires, une société, une société de personnes, une fiducie ou un organisme.

Partie 2 Renseignements sur la personne désignée

Nous entendons par *personne désignée* un particulier (par exemple, un conjoint) ou une entreprise (par exemple, un cabinet comptable). Lorsque la personne désignée est une entreprise, il est important d'inscrire aux lignes 13a et 13b les nom et prénom d'une personne au sein de l'entreprise, avec qui nous pouvons communiquer pour obtenir de l'information.

La partie 2 sert à fournir les renseignements sur la personne désignée qui reçoit une autorisation ou une procuration. Lorsqu'une personne désignée reçoit une autorisation d'une personne, elle est autorisée à prendre connaissance des renseignements confidentiels que Revenu Québec détient au sujet de cette personne ou à consulter les documents confidentiels qui la concernent. Dans le cas d'une procuration, non seulement elle est autorisée à prendre connaissance des renseignements confidentiels sur la personne et à consulter les documents qui la concernent, mais elle peut aussi la représenter et agir en son nom auprès de Revenu Québec.

La personne désignée peut accéder en ligne à votre dossier si elle a un numéro de représentant professionnel. Si tel est le cas, inscrivez à la ligne 16 son numéro de représentant professionnel et assurez-vous que son numéro d'entreprise du Québec (NEQ) ou son numéro d'identification est inscrit à la ligne 10 ou 10a, selon le cas. Si vous ne connaissez pas le numéro de représentant professionnel de la personne désignée, adressez-vous directement à cette dernière.

Partie 3 Renseignements ou documents visés et périodes ou années d'imposition visées

Si la personne désire donner une autorisation ou une procuration à portée générale, cochez l'une des cases de la partie 3.1.

Si vous cochez la case 21, mais que la personne souhaite que l'autorisation ou la procuration vise également les renseignements ou les documents relatifs à la Loi facilitant le paiement des pensions alimentaires ou au programme Allocation-logement, cochez la case 22 ou 23 à la partie 3.2 et inscrivez les renseignements demandés, s'il y a lieu.

Si la personne désire donner une autorisation ou une procuration à portée restreinte, cochez une ou plusieurs cases de la partie 3.2 et inscrivez les renseignements demandés, s'il y a lieu.

Les périodes ou années d'imposition visées par l'autorisation ou la procuration doivent également être précisées. Il peut s'agir d'une ou de plusieurs périodes ou années d'imposition, qu'elles soient passées, courantes ou futures.

Partie 4 Autorisation ou procuration

Dans cette partie, il faut indiquer s'il s'agit d'une autorisation ou d'une procuration. L'**autorisation** permet à la personne désignée de prendre connaissance des renseignements confidentiels que Revenu Québec détient au sujet de la personne et de consulter les documents confidentiels qui la concernent, selon le choix effectué à la partie 3. La **procuration** permet à la personne désignée non seulement de prendre connaissance de ces renseignements et de consulter ces documents, mais aussi d'agir au nom de la personne auprès de Revenu Québec, par exemple participer à toute négociation avec Revenu Québec en ce qui concerne ces renseignements ou ces documents ou demander que des modifications soient apportées à son dossier fiscal.

Notez que l'autorisation ou la procuration n'est plus valide si la personne est reconnue inapte par la Cour supérieure du Québec ou si elle décède. Si elle est reconnue inapte, son représentant légal ou autorisé pourra désigner une autre personne ou la même pour agir en son nom.

Partie 5 Révocation

Il est de la responsabilité de la personne qui a autorisé la communication de renseignements ou de documents ou qui a donné une procuration de révoquer cette autorisation ou procuration si elle-même, son représentant légal ou son représentant autorisé juge qu'elle ne s'applique plus. Pour ce faire, les parties 1, 5 et 6 de ce formulaire doivent être remplies. Si des procurations ou des autorisations ont été données à des personnes différentes, un formulaire distinct doit être utilisé pour chacune d'entre elles.

Notez qu'une révocation peut aussi être verbale et immédiate. Dans ce cas, communiquez avec Revenu Québec. Ce dernier pourrait néanmoins demander une confirmation écrite.

Partie 6 Signature

Cette partie doit être signée, sans quoi le formulaire sera retourné à la personne.

Dans le cas d'un particulier, elle doit être signée par le particulier lui-même ou par son **représentant légal ou autorisé**, qui peut être un tuteur, un curateur, un mandataire désigné dans un mandat en cas d'incapacité homologué par la cour, un liquidateur de succession, un fiduciaire ou une personne dûment autorisée aux termes d'une procuration. Le représentant légal ou autorisé devra fournir les documents attestant qu'il est autorisé à signer et transmettre à Revenu Québec le formulaire *Transmission de renseignements sur le représentant* (LM-14).

Si une entreprise désire autoriser la communication de renseignements ou de documents, ou donner une procuration à une personne désignée, cette partie doit être signée par un **représentant autorisé**. Dans le cas d'un particulier en affaires, il s'agit du particulier. Dans le cas d'une société, il s'agit de l'un des dirigeants (le président, le vice-président, le secrétaire ou le trésorier). Enfin, pour une société de personnes, il s'agit de l'un des associés. Toutefois, le représentant autorisé peut être toute autre personne qui fournit les documents attestant qu'elle est autorisée à signer au nom de l'entreprise.

Notez que, dans le cas d'une société, pour que la personne désignée puisse signer au nom de la société, dans le cadre de l'exécution de son mandat, une déclaration, un certificat ou tout autre document fait par la société aux termes d'une loi fiscale ou des règlements adoptés en vertu d'une telle loi, elle doit être autorisée par une résolution du conseil d'administration de la société ou aux termes d'une convention unanime des actionnaires.

Le signataire doit également inscrire la date de la signature, à laquelle prendra effet l'autorisation ou la procuration. Celle-ci restera valide pour une **période indéterminée**, à moins que vous n'indiquiez la date de fin de sa période de validité à la ligne 52. Vous n'aurez pas à remplir un nouveau formulaire pour les années futures si aucune date de fin de la période de validité de l'autorisation ou de la procuration n'est inscrite dans le présent formulaire et qu'il n'y a aucun changement à apporter aux renseignements fournis.

Si la personne désignée refuse de représenter la personne, elle doit en aviser Revenu Québec par écrit. De plus, une personne désignée ne peut en aucun cas donner à une autre personne l'autorisation ou la procuration qu'elle a reçue.

Annexes

Vous devez joindre, s'il y a lieu, des feuilles contenant les informations que vous devez transmettre à Revenu Québec et que vous ne pouvez pas inscrire à l'une des lignes du présent formulaire. Assurez-vous d'indiquer clairement sur chaque annexe à quelle partie du formulaire elle se rattache ou de quelle information il est question.

De plus, si le formulaire doit être signé par plus d'un représentant légal ou autorisé, vous devez joindre une annexe contenant le nom de chacun des représentants, leur signature, leur fonction ainsi que la date de la signature.

