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**Table 33**

**T2 Corporate Income Tax Data by NAICS, Linked to T1135**

North American Industrial Classification System (NAICS)	Tax year 2011			Tax year 2012		
	Number of Filers	Aggregate of Taxable Income MOST CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	Aggregate of Taxable Income REPORTED (line 360 of the T2 Return) / \$(000)	Number of Filers	Aggregate of Taxable Income MOST CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	Aggregate of Taxable Income REPORTED (line 360 of the T2 Return) / \$(000)
11 - Agriculture, forestry, fishing and hunting	-	-	-	440	225,599	219,413
21 - Mining, quarrying, and oil and gas extraction	180	940,933	844,909	210	1,139,204	1,020,153
22 - Utilities	-	-	-	-	-	-
23 - Construction	770	400,737	333,790	1,040	386,049	371,359
31-33 - Manufacturing	440	2,741,877	2,733,462	550	3,155,887	3,273,627
41 - Wholesale trade	690	932,783	910,216	860	1,147,228	1,155,271
44-45 - Retail trade	430	398,984	429,901	600	372,873	408,742
48-49 - Transportation and warehousing	160	71,440	76,048	-	-	-
51 - Information and cultural industries	-	-	-	-	-	-
52 - Finance and insurance	11,850	2,350,249	2,359,936	14,970	2,845,767	2,773,644
53 - Real estate and rental and leasing	2,630	902,300	901,329	3,460	1,239,891	1,231,708
54 - Professional, scientific and technical services	2,630	947,452	920,353	3,580	1,066,232	1,063,224
55 - Management of companies and enterprises	3,480	1,596,372	1,542,523	4,370	2,049,233	2,023,884
56 - Administrative and support, waste management and remedial services	910	165,237	169,899	1,200	354,190	361,505
61 - Educational services	-	-	-	90	23,106	23,043
62 - Health care and social assistance	2,370	726,720	722,789	3,470	1,113,993	1,109,408
71 - Arts, entertainment and recreation	-	-	-	190	32,865	32,604
72 - Accommodation and food services	-	-	-	240	40,034	39,410
81 - Other services (except public administration)	-	-	-	220	46,046	45,637
91 - Public Administration	-	-	-	-	-	-
- - Missing	-	-	-	1,180	45,755	45,134



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**Table 33**

**T2 Corporate Income Tax Data by NAICS, Linked to T1135**

North American Industrial Classification System (NAICS)	Tax year 2013			Tax year 2014		
	Number of Filers	Aggregate of Taxable Income MOST CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	Aggregate of Taxable Income REPORTED (line 360 of the T2 Return) / \$(000)	Number of Filers	Aggregate of Taxable Income MOST CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	Aggregate of Taxable Income REPORTED (line 360 of the T2 Return) / \$(000)
11 - Agriculture, forestry, fishing and hunting	480	151,057	148,287	630	219,867	222,463
21 - Mining, quarrying, and oil and gas extraction	220	448,402	567,874	270	324,807	388,481
22 - Utilities	-	-	-	-	-	-
23 - Construction	1,130	712,227	735,803	1,360	619,498	599,181
31-33 - Manufacturing	680	5,195,473	5,371,525	770	4,558,619	4,607,714
41 - Wholesale trade	1,010	2,073,692	2,099,193	1,200	2,714,073	2,671,712
44-45 - Retail trade	620	315,512	325,080	770	556,770	562,898
48-49 - Transportation and warehousing	-	-	-	-	-	-
51 - Information and cultural industries	-	-	-	300	1,213,083	1,233,649
52 - Finance and insurance	15,830	3,518,931	3,535,410	18,190	5,422,301	5,446,834
53 - Real estate and rental and leasing	3,860	1,922,700	1,937,003	4,590	2,006,276	2,057,154
54 - Professional, scientific and technical services	4,000	1,572,735	1,576,365	5,030	1,823,992	1,832,669
55 - Management of companies and enterprises	4,600	2,578,599	2,757,699	5,330	3,960,249	4,723,907
56 - Administrative and support, waste management and remedial services	1,280	378,805	385,502	1,540	482,315	514,822
61 - Educational services	100	36,078	35,880	-	-	-
62 - Health care and social assistance	4,300	1,463,551	1,469,110	5,350	1,885,820	1,878,090
71 - Arts, entertainment and recreation	200	72,666	72,423	230	57,443	55,677
72 - Accommodation and food services	-	-	-	330	356,773	361,920
81 - Other services (except public administration)	210	68,915	68,578	270	120,705	118,911
91 - Public Administration	-	-	-	-	-	-
- - Missing	1,600	86,629	86,758	2,230	278,913	263,603



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## Table 33

### T2 Corporate Income Tax Data by NAICS, Linked to T1135

Tax year 2015			
North American Industrial Classification System (NAICS)	Number of Filers	Aggregate of Taxable Income MOST CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	Aggregate of Taxable Income REPORTED (line 360 of the T2 Return) / \$(000)
11 - Agriculture, forestry, fishing and hunting	750	201,096	202,014
21 - Mining, quarrying, and oil and gas extraction	320	312,154	328,957
22 - Utilities	-	-	-
23 - Construction	1,560	887,492	887,110
31-33 - Manufacturing	900	5,075,406	5,368,671
41 - Wholesale trade	1,350	3,287,362	3,252,271
44-45 - Retail trade	930	463,809	384,323
48-49 - Transportation and warehousing	-	-	-
51 - Information and cultural industries	360	2,433,451	2,388,678
52 - Finance and insurance	20,110	6,799,274	6,800,826
53 - Real estate and rental and leasing	5,160	1,997,612	2,001,413
54 - Professional, scientific and technical services	5,890	2,033,276	2,026,314
55 - Management of companies and enterprises	5,940	3,782,222	3,644,328
56 - Administrative and support, waste management and remedial services	1,810	578,625	586,189
61 - Educational services	170	83,288	83,510
62 - Health care and social assistance	6,060	2,116,940	2,113,485
71 - Arts, entertainment and recreation	-	-	-
72 - Accommodation and food services	360	413,178	413,947
81 - Other services (except public administration)	320	81,303	81,385
91 - Public Administration	-	-	-
- - Missing	3,050	934,415	955,534



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## **Notes**

1. This information is based on the data that were available as of December 31st, 2017.
2. Income data were taken from income tax returns and related schedules filed by corporations for the 2011-2015 tax years. Tax filers used the following type of return for the 2011-2015 tax years: T2 Income Tax Return.
3. Data are subject to change due to newly-assessed returns, reassessments, restatements and loss carry-backs.
4. Data for tax year 2015 are approximately 97% complete; tax years 2011-2014 are approximately 99% complete. The tax years are considered not complete because the CRA still expects to receive T2 returns from late filers for these tax years.
5. Most current assessments include all tax filer and/or CRA initiated activities that would result in a change to taxable income.
6. Loss carry-backs have been subtracted from taxable income reported.
7. Tax filers may submit incomplete returns to the CRA and complete the return after the initial filing. As a result, the initial taxable income is reported as zero even though the tax filer eventually does claim taxable income. This will result in understating the amount of taxable income reported in the data. The reader should be aware of this data limitation. The reported taxable income should be used with caution.
8. Included in this analysis are all T2 returns linked to the T1135. A T2 return is considered linked to a schedule T1135 if the tax filer indicates "Yes" on line 259 of the T2 Income Tax Return. Line 259 asks the tax filer "Did the corporations own specified foreign property in the year with a cost amount over \$100,000?" or if the corporation filed a T1135 - Foreign Income Verification Statement with the CRA.