



Canada Revenue
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Table 36

T2 Corporate Income Tax Data by Corporation Type, Not Linked

Corporation Type (line 040 of the T2 Corporation Income Tax Return)	Tax year 2011			Tax year 2012		
	Number of Filers	Aggregate of Taxable	Aggregate of Taxable	Number of Filers	Aggregate of Taxable	Aggregate of Taxable
		Income MOST	Income REPORTED		Income MOST	Income REPORTED
		CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	(line 360 of the T2 Return) / \$(000)		CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	(line 360 of the T2 Return) / \$(000)
Canadian-controlled private corporation -1	1,603,450	91,208,965	91,675,145	1,890,670	120,042,754	121,770,193
Other private corporation -2	38,140	49,580,734	50,368,447	41,630	52,436,645	52,313,539
Public corporation -3	4,360	32,345,868	29,791,984	4,510	26,551,885	23,875,440
Corporation controlled by a public corporation -4	11,880	26,661,275	29,327,732	12,450	31,078,365	32,732,980
Other corporation -5	25,300	12,886,554	14,491,911	26,100	11,640,049	12,619,597

Corporation Type (line 040 of the T2 Corporation Income Tax Return)	Tax year 2013			Tax year 2014		
	Number of Filers	Aggregate of Taxable	Aggregate of Taxable	Number of Filers	Aggregate of Taxable	Aggregate of Taxable
		Income MOST	Income REPORTED		Income MOST	Income REPORTED
		CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	(line 360 of the T2 Return) / \$(000)		CURRENT ASSESSMENT (line 360 of the T2 Return) / \$(000)	(line 360 of the T2 Return) / \$(000)
Canadian-controlled private corporation -1	1,912,290	124,661,995	127,198,283	1,949,410	135,488,278	137,181,444
Other private corporation -2	42,160	47,126,283	47,855,456	43,020	48,372,163	48,567,021
Public corporation -3	4,300	26,615,884	25,887,500	4,090	28,301,386	28,646,552
Corporation controlled by a public corporation -4	12,490	33,643,695	33,910,043	12,460	32,317,362	33,228,238
Other corporation -5	24,180	10,082,656	10,761,467	23,160	14,403,196	15,445,578



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Table 36

T2 Corporate Income Tax Data by Corporation Type, Not Linked

Tax year 2015			
Corporation Type (line 040 of the T2 Corporation Income Tax Return)	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)
Canadian-controlled private corporation -1	1,957,510	147,385,188	148,956,189
Other private corporation -2	43,830	49,140,618	48,777,223
Public corporation -3	3,860	19,777,531	19,719,906
Corporation controlled by a public corporation -4	12,540	31,957,186	31,862,005
Other corporation -5	22,570	12,117,657	12,340,380

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 not linked to the T1135. A T2 return is considered not linked to a schedule T1135 if the tax filer indicates "No" 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?" and if the corporation did not file a T1135 - Foreign Income Verification Statement with the CRA.