

Commonly used fields codes

The following list contains some commonly used GIFL balance sheet field codes. You are not limited to using just these codes. For a complete listing of the GIFL codes, please refer to Appendix A of the Guide RC4088. You must complete the bolded field codes.

<u>Account description</u>	<u>Field code</u>	<u>Account description</u>	<u>Field code</u>
Current assets		Long-term assets	
Cash and deposits	1000	Due from/investment in related parties	2240
Cash	1001	Long-term investments	2300
Accounts receivable	1060	Long-term loans	2360
Trade accounts receivable	1062	Total long-term assets	2589
Taxes receivable	1066	Total assets	2599
Inventories	1120		
Short-term investments	1180	Current liabilities	
Canadian term deposits	1181	Bank overdraft	2600
Prepaid expenses	1484	Trade payables	2621
Total current assets	1599	Wages payable	2624
		Bonuses payable	2626
Capital assets		Taxes payable	2680
Land	1600	Due to shareholder(s)/director(s)	2780
Buildings	1680	Current portion of long term liability	2920
Accumulated amortization of buildings	1681	Total current liabilities	3139
Motor vehicles	1742		
Accumulated amortization of motor vehicles	1743	Long-term liabilities	
Computer equipment/software	1774	Long-term debt	3140
Accumulated amortization of computer equipment/software	1775	Future (deferred) income taxes	3240
Furniture and fixtures	1787	Due to shareholder(s)/director(s)	3260
Accumulated amortization of furniture and fixtures	1788	Due to related parties	3300
Leasehold improvements	1918	Total long-term liabilities	3450
Accumulated amortization of leasehold improvements	1919	Total liabilities	3499
Total tangible capital assets	2008		
Total accumulated amortization of tangible capital assets	2009	Shareholder equity	
Goodwill	2012	Common shares	3500
Accumulated amortization of goodwill	2013	Preferred shares	3520
Incorporation costs	2018	Contributed surplus	3541
Accumulated amortization of incorporation costs	2019	Retained earnings/deficit	3600
		Total shareholder equity	3620
		Total liabilities and shareholder equity	3640
		Retained earnings	
		Retained earnings/deficit – start	3660
		Net income/loss	3680
		Dividends declared	3700
		Retained earnings/deficit – end	3849

Information

Field code 0003 is pre-printed on page 1 of this schedule. If you are submitting supplementary income statements, cross out the pre-printed 01 and complete in sequential order. For information on reporting multiple lines of business using supplementary income statements, please refer to Appendix B of the Guide RC4088.

Commonly used fields codes

The following list contains some commonly used GIFL income statement field codes. You are not limited to using just these codes. For a complete listing of the GIFL codes, please refer to Appendix A of the Guide RC4088. You must complete the bolded field codes.

Non-farming revenue and expenses

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Non-farming revenue		Operating expenses – continued	
Trade sales of goods and services	8000	Amortization of intangible assets	8570
Investment revenue	8090	Bad debt expense	8590
Dividend income	8095	Employee benefits	8620
Commission revenue	8120	Amortization of tangible assets	8670
Rental revenue	8140	Insurance	8690
Real estate rental revenue	8141	Interest and bank charges	8710
Realized gains/losses on disposal of assets	8210	Interest on long-term debt	8714
Realized gains/losses on sale of investments	8211	Bank charges	8715
Other revenue	8230	Business taxes	8762
Income/loss of subsidiaries/affiliates	8232	Office expenses	8810
Total revenue	8299	Professional fees	8860
		Accounting fees	8862
Non-farming expenses		Management and administration fees	8871
Cost of sales		Real estate rental	8911
Opening inventory	8300	Equipment rental	8914
Purchases/cost of materials	8320	Repairs and maintenance	8960
Direct wages	8340	Repairs and maintenance – buildings	8961
Trades and sub-contracts	8360	Salaries and wages	9060
Other direct costs	8450	Management salaries	9065
Freight in and duty	8457	Supplies	9130
Closing inventory	8500	Property taxes	9180
Cost of sales	8518	Travel expenses	9200
Gross profit/loss	8519	Utilities	9220
		Telephone and communications	9225
Operating expenses		Other expenses	9270
Advertising and promotion	8520	Vehicle expenses	9281
Advertising	8521	General and administrative expenses	9284
Meals and entertainment	8523	Total operating expenses	9367
		Total expenses	9368
		Net non-farming income	9369

Commonly used fields codes – continued

The following list contains some commonly used GIFI income statement field codes. You are not limited to using just these codes. For a complete listing of the GIFI codes, please refer to Appendix A of the Guide RC4088. You must complete the bolded field codes.

Farming revenue and expenses

<u>Account description</u>	<u>Field Code</u>	<u>Account description</u>	<u>Field Code</u>
Farming revenue		Farming expenses – continued	
Grains and oilseeds	9370	Livestock purchases	9712
Wheat	9371	Veterinary fees, medicine and breeding fees	9713
Barley	9373	Machinery fuel	9764
Corn	9375	General farm expenses	9790
Other crop revenues	9420	Amortization of tangible assets	9791
Fruit	9421	Advertising, marketing costs and promotion	9792
Vegetables	9423	Building repairs and maintenance	9795
Cattle	9471	Custom or contract work	9798
Poultry	9473	Electricity	9799
Milk and cream (excluding dairy subsidies)	9476	Other insurance premiums	9804
Program payment revenues	9540	Interest and bank charges	9805
NISA payments	9543	Professional fees	9809
Other farm revenues/losses	9600	Property taxes	9810
Rental income	9606	Rent – land and buildings	9811
Interest income	9607	Salaries and wages	9814
Total farm revenue	9659	Motor vehicle expenses	9819
		Telephone	9824
Farming expenses		Net inventory adjustment	9870
Fertilizers and lime	9662	Total farm expenses	9898
Seeds and plants	9664	Net farm income	9899
Feed, supplements, straw and bedding	9711		

Extraordinary items and income taxes

<u>Account description</u>	<u>Field Code</u>
Extraordinary item(s)	9975
Current income taxes	9990
Future (deferred) income tax provision	9995
Net income/loss after taxes and Extraordinary items	9999