T2099
Rev. 91

Revenue Canada Revenu Canada
Taxation Impôt

FOR DEPARTMENTAL USE ONLY

PART IX TAX RETURN IN RESPECT OF AMOUNTS DEDUCTED UNDER SUBSECTION 66.5(1)

- For use by a corporation which is claiming a deduction for the 1985 or a subsequent taxation year under subsection 66.5(1).
- A corporation which has made a designation for the taxation year pursuant to subsection 66(14.1) or (14.2) may NOT claim this deduction for the same taxation year.
- This completed return plus payment of an estimate of the tax owing under Part IX for the year is to be filed by the corporation:
  a – on or before the day it is required under section 150 to file a T2 tax return for the year under Part I.
  b – at the taxation centre where it would normally file a return under Part I.
  c– SEPARATE FROM ANY OTHER RETURN.
- Parts, sections and subsections referred to in this form are parts, sections and subsections of the Income Tax Act.
- Penalties will be imposed if this return is not filed on or before the due date.

NAME OF CORPORATION (PRINT)	CORPORATION ACCOUNT NUMBER
ADDRESS	DISTRICT TAXATION OFFICE
TAXATION YEAR OF THE CORPORATION for the period 19 to 19	P.G.R.T. ACCOUNT NUMBER P G
PERSON TO CONTACT FOR ADDITIONAL INFORMATION	AREA CODE TELEPHONE NUMBER

CALCULATION OF CUMULATIVE OFFSET ACCOUNT

AMOUNTS DESIGNATED PURSUANT TO SUBSECTIONS 66(14.1) and (14.2) FOR ALL PREVIOUS TAXATION YEARS (AS DESIGNATED ON FORM T2098 FOR THOSE YEARS) . . . . . $ _____

DEDUCT: AMOUNTS CLAIMED FOR PREVIOUS TAXATION YEARS PURSUANT TO SUBSECTION 66.5(1) . . . . . _____

YEAR-END BALANCE, CUMULATIVE OFFSET ACCOUNT $ _____

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CALCULATION OF PART IX TAX

Amount claimed for the taxation year pursuant to subsection 66.5(1) . . . . . $ _____ (A)

Note: A corporation that has not made a designation for a taxation year pursuant to subsections 66(14.1) or 66(14.2) may deduct in computing its income for the year an amount not exceeding its Cumulative Offset Account at the end of the year (refer to YEAR-END BALANCE as calculated above).

Part IX Tax (30% of amount (A) above) . . . . . _____

Less: Instalments Paid . . . . . _____

$ _____

_____ PAYMENT ON FILING BALANCE UNPAID ☐ REFUND ☐

- Unpaid taxes bear interest compounded daily at a prescribed rate.
- Where a corporation is liable to pay Part IX tax for a taxation year, the corporation shall pay to the Receiver General by instalments, 1/12 of the tax payable for the year on or before the last day of each month in the year, and the remainder if any on or before the end of the second month following the end of the taxation year. **Specify "T2099" on the remittance and indicate** THE CORPORATION'S NAME, PGRT ACCOUNT NUMBER AND THE PURPOSE OF THE PAYMENT (PAYMENT ON ACCOUNT OF PART IX TAX FOR THE 19____ TAXATION YEAR).

DECLARATION AND CERTIFICATION

IT IS HEREBY CERTIFIED THAT the information given in this return is true, correct and complete in every respect.

DATE	SIGNATURE OF AUTHORIZED OFFICER	POSITION

Form Authorized and Prescribed By Order of the Minister of National Revenue

(Français au verso)