

Courtesy Translation

Corporations established in Québec are required to communicate with Revenu Québec in French. For this reason, Revenu Québec does not produce an English version of the forms to be used by corporations. However, Revenu Québec provides translations of the content of the forms for information purposes.

Paid-Up Capital for Purposes of Calculating the Income Tax of Certain Corporations

Form CO-1136.CS is to be used by any corporation (other than an insurance corporation or a financial institution¹) to calculate its paid-up capital at the end of the year preceding the taxation year in question. If this is the corporation's first taxation year, it may use form CO-1136.CS to calculate its paid-up capital at the beginning of the year.

Enclose a duly completed copy of form CO-1136.CS with the *Déclaration de revenus des sociétés* (form CO-17). You may consult the *Guide d'aide au calcul du capital versé* (CO-1136.G), which contains useful information for completing the form. This guide is in French only and is available only on our website at www.revenuquebec.ca.

1 Identification of the corporation

01a	Québec enterprise number (NEQ)		
01b	Identification number	File	IC 0001
02	Name of corporation		
05	End date of fiscal period	Y	M D

2 Debt and shareholders' equity

300	Paid-up capital and any interest of a similar nature
301	Surplus
302	Other surpluses (specify):
	Provisions and reserves:
305	• Inventory
306	• Investments
307	• Contingencies
308	• Doubtful debts not deducted
312	• Other (specify):
314	Future tax liabilities
315	Financing of an inventory of new vehicles
317	Debts secured by property of the corporation
318	Bank loans and overdrafts
319	Other loans and advances granted to the corporation, regardless of source
320	Accrued interest
323	Bank acceptances and similar securities
324	Other debts that have existed for more than six months (specify):
325	Other (specify):
330	Add lines 300 through 325. Debt and shareholders' equity

3 Deductions

331	Costs pertaining to the issue of shares or bonds				
332	Deficit				
333	Deduction for mining operations				
334	Future tax assets				
336	Expenses related to the acquisition or conversion of a vessel				
339	Government or non-government assistance				
340	Subtract line 339 from line 336.				
342	Deduction for the financing of an inventory of new vehicles				
	\$1 million deduction				
347	<table border="1" style="display: inline-table;"><tr><td>345</td><td>Amount B from form CO-1137.A</td></tr></table> X <table border="1" style="display: inline-table;"><tr><td>346</td><td>Percentage from line 16 of form CO-1137.E, or 100%</td></tr></table>	345	Amount B from form CO-1137.A	346	Percentage from line 16 of form CO-1137.E, or 100%
345	Amount B from form CO-1137.A				
346	Percentage from line 16 of form CO-1137.E, or 100%				
348	Other (specify):				
349	Add lines 331 through 334, 340, 342, 347 and 348. Deductions				
350	Subtract line 349 from line 330. If the result is negative, enter 0. Balance				

4 Reduction for investments, loans and advances

4.1 Qualified property

On a separate sheet, indicate the value (according to the balance sheet) of each property for which a reduction is being claimed, and the name of the corporation issuing the property.

350	Balance (amount from line 350)
351	Shares of other corporations
352	Bonds of other corporations or partnerships
353a	Debts owed by other corporations and secured by property, other than accounts receivable that have existed for less than six months
353b	Debts owed by other corporations that have existed for more than six months
354	Other loans and advances to other corporations
355	Loans and advances made to a partnership or a joint venture ²
357	Bank acceptances and similar securities
358	Investments in a financial institution not related to the corporation
359	Other (specify):
360	Add lines 351 through 359. Qualified property

4.2 Total assets

371	Total assets, according to the balance sheet
372	Provisions and reserves that cannot be deducted
373	Hypothecary loans
374	Other amounts that reduced the amount of assets and must be included in paid-up capital
379	Other (specify):
380	Add lines 371 through 379. Subtotal
	Provisions and reserves included in liabilities
381	• for depreciation and depletion
382	• for doubtful debts
383	Other (specify):
388	Add lines 381 through 383.
390	Subtract line 388 from line 380. Total assets

4.3 Reduction

	Qualified property (line 360) X Balance (line 350)
	Total assets (line 390)
	Reduction for investments, loans and advances
392	Subtract line 391 from line 350. If the result is negative, enter 0.

5 Paid-up capital

	Deduction (see the guide)	
393	Specify:	393i
394		394i
396	Add lines 393 and 394.	
399	Subtract line 396 from line 392. If the result is negative, enter 0. Carry amount D to line 426a of form CO-17.	
	Paid-up capital	D

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- 1 If, for purposes other than the calculation of tax on capital, you must calculate the paid-up capital of an insurance corporation or a financial institution, use form CO-1040.A, *Capital versé devant être utilisé à d'autres fins que le calcul de la taxe sur le capital*. A financial institution is a bank, a savings and credit union, a loan corporation, a trust corporation or a corporation trading in securities.
 - 2 The loans and advances must be included in the paid-up capital of a corporation that has an interest in the partnership or joint venture.