

OPTION B STATEMENT OF ADJUSTED IB INCOME

under the *International Business Activity Act*

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INSTRUCTIONS:

- This form is only to be used with the **FIN 546** or **FIN 578** when **100%** of the corporation's income is from the international business (IB).
- For more information, refer to **How to Complete the Statement of Adjusted IB Income**

Freedom of Information and Protection of Privacy Act (FOIPPA)
 The personal information on this form is collected for the purpose of administering the *International Business Activity Act* under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444 Stn Prov Govt, Victoria BC V8W 9W8 (telephone: Victoria at 250 387-3332 or toll-free at 1 877 387-3332 and ask to be re-directed). Email: ITBTaxQuestions@gov.bc.ca

1. Identification

NAME OF CORPORATION

TAXATION YEAR END <div style="border: 1px solid black; width: 100%; height: 40px; display: flex; align-items: center; justify-content: center;"> YYYY / MM / DD </div>	PERIOD OF REGISTRATION (if different from taxation year) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center; padding: 5px;">FROM</td> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center; padding: 5px;">TO</td> </tr> <tr> <td style="text-align: center; padding: 5px;">YYYY / MM / DD</td> <td style="border: 1px solid black; width: 100%; height: 40px;"></td> <td style="text-align: center; padding: 5px;">YYYY / MM / DD</td> </tr> </table>	FROM		TO	YYYY / MM / DD		YYYY / MM / DD
FROM		TO					
YYYY / MM / DD		YYYY / MM / DD					

2. Net Income of Corporation per section 3 of the *Income Tax Act* (Canada) (Line 300 of T2)
A
ADD:

Rental losses from property claimed in determining net income for tax purposes

Other losses from property claimed in determining net income for tax purposes

Other additions: *(attach a separate sheet if required)*

Subtotal
B
DEDUCT:

Taxable capital gains included in determining net income for tax purposes

Rental income from property included in determining net income for tax purposes

Other income from property included in determining net income for tax purposes

Dividends included in determining net income for tax purposes (other than from foreign affiliates)

Other deductions: *(attach a separate sheet if required)*

Subtotal
C
3. IB Income
A + B - C =
D

Less Adjustments:

- E. Dividends from foreign affiliates
- F. Inducements

G. Total Adjustments
E + F =
G
H. Adjusted IB Income
D - G =
H

 TO BOX 12D
 OF FIN 546 OR FIN 578