

CHAPTER 11 Computation of Taxable Income and Tax After General Reductions for Corporations

Type T Problems

Solution 1: Taxable Income

		2013	2014	2015	2016
Par. 302	Income from investments	\$ 24,000	\$ 21,000	Nil	\$ 22,000
	Income from property	82,000	22,000	18,000	20,000
		\$ 106,000	\$ 43,000	\$ 18,000	\$ 42,000
Par. 303	Taxable capital gains	11,000	1,000	2,000	9,000
	Adjustable capital losses	(2,000)	(2,000)	(2,000)	Nil
Par. 304		\$ 9,000	\$ 0	\$ 0	\$ 9,000
Par. 305	AGI	(3,700)	Nil	Nil	Nil
	Business loss	Nil	Nil	(12,000)	Nil
Par. 306	Income from Dividends D	\$ 100,700	\$ 24,000	Nil	\$ 31,000
Sec. 112	Inter-company Div-Divide	(82,000)	(22,000)	Nil	(10,000)
		\$ 18,700	\$ 2,000	Nil	\$ 21,000
Sec. 1101	Charitable donations ⁽¹⁾				(2,000)
	Carryover	Nil	Nil	Nil	(2,000)
	Current	(21,000)	(2,000)	Nil	(2,000)
		\$ 0	\$ 0	Nil	\$ 19,000
Par. 111(C)(1)	Net capital losses ⁽²⁾	(9,000)	Nil	(2,000)	1,000
		\$ 0	\$ 0	Nil	\$ 0
Par. 111(C)(2)	Non-capital losses ⁽²⁾	(21,000)	(2,000)	Nil	(2,000)
		\$ 0	\$ 0	Nil	\$ 0
	Taxable income	Nil	Nil	Nil	\$ 20,000

---NOTES TO SOLUTION---

(1) A maximum of \$2,000 can be deducted in 2016.

(2) Charitable donations:

2013: Lesser of:	(a) 30% of \$400,700 = \$120,210
	(b) \$20,000
	Carry-forward: Nil
2014: Lesser of:	(a) 30% of \$43,000 = \$12,900
	(b) \$0,000
	Carry-forward: Nil
2015: Lesser of:	(a) 30% of Nil = Nil
	(b) \$0,000
	Carry-forward: \$2,000
2016: Lesser of:	(a) 30% of \$21,000 = \$6,300
	(b) \$2,000 = \$2,000 = \$4,000
	Carry-forward: Nil

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**United States. Congress. Senate.
Committee on Finance**



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