

Solution**FISCALITÉ PLUS INC.
RÉSULTATS**

de l'exercice terminé le 31 décembre 20XX

	20XX	\$	
Revenus			
Honoraires professionnels	826 500		Non-imposable: la filiale produit une déclaration de revenus distincte. Vérifier si les sociétés sont associées.
Quote-part des bénéfices dans la filiale	45 700		
Quote-part des bénéfices dans la SENC	19 000		Inclure le revenu (fiscal) et non le bénéfice comptable
Dividendes	13 490		
Intérêts	1 290		
	905 980		S'assurer au bilan que la portion à recevoir est comptabilisée (le cas échéant)
Frais d'exploitation			
Salaires et bénéfices marginaux et bon	222 164		
Loyer	37 200		Amortissement fiscal (DPA) déductible (DPA non déductible sur l'automobile)
Amortissement	18 900		
Publicité	6 219		Publicité positionnée au Canada? Sinon risque de non-déductibilité
Frais de fonctionnement - automobile	5 360		Vérifier le maximum déductible : 0,70 \$ / KM et 0,64 \$ / KM
Allocations automobiles payées aux emp	3 678		
Entretien et réparation	2 300		Repas: 50 % non déductible Golf : non déductible
Frais de voyage et de représentation	5 590		
Frais de congrès	5 845		
Assurance-vie	5 029		Calcul distinct au fiscal (PCD probablement)
Perte sur disposition d'un placement	3 920		Déductible si exigée par un partenaire d'affaires
Achat ordinateurs	5 700		Capitalisable et DPA déductible
Frais de banque	1 889		
Provision baisse de valeur d'un placement	1 000		Non-déductible
Amortissement des frais de financement	1 849		
Amortissement des frais de démarrage	3 200		Non-déductible
Don	537		Déductible dans le calcul du revenu imposable de la société
Intérêts sur la dette à long terme	16 848		
Mauvaises créances	422		Déductible si provient d'une analyse spécifique des comptes.
	347 650		
Bénéfice avant impôt sur le revenu	558 330		
Provision pour impôts sur le revenu	106 083		Non-déductible
Bénéfice net	452 247		

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Peipei Pang



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