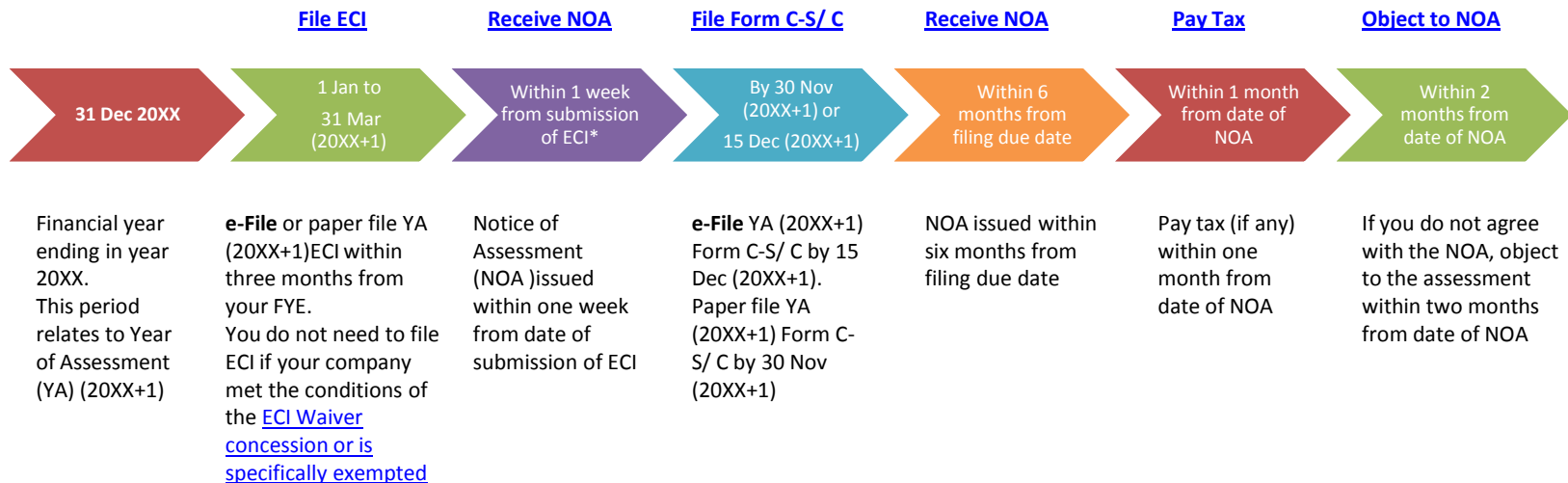
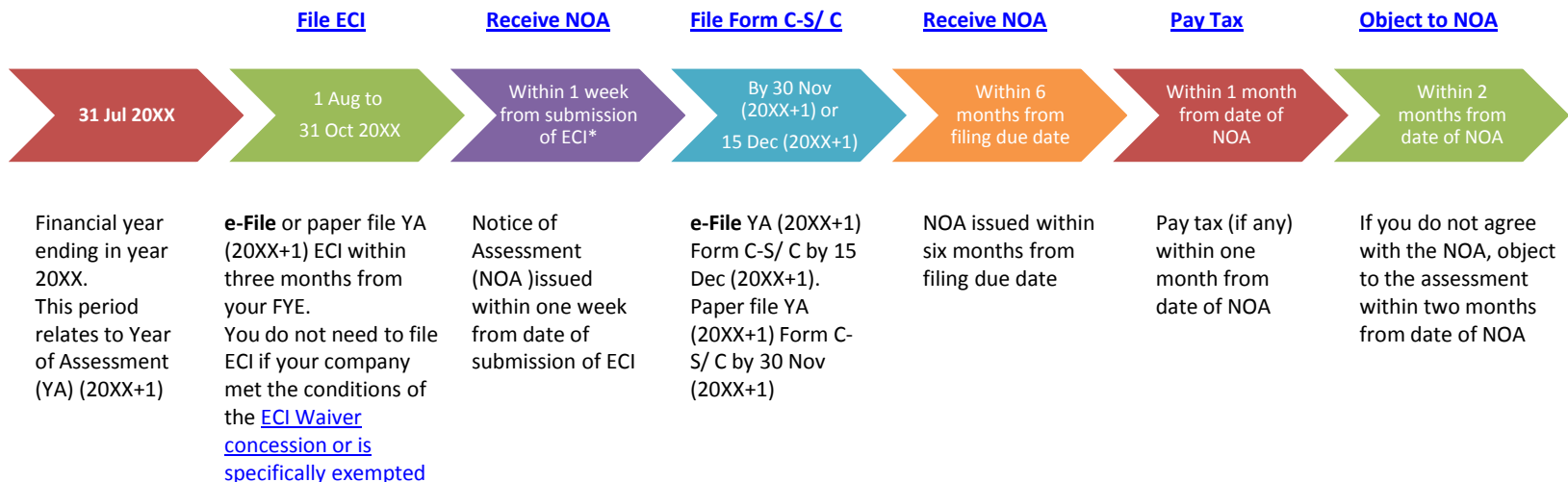


Key Milestones in a Corporate Income Tax Filing Season for a Company

Example of company with a Dec Financial Year End (FYE)



Example of company with a non-Dec Financial Year End (FYE), e.g. Jul FYE



Note:

* Generally, taxpayers can expect to receive the NOA within 1 week from submission of ECI. However, no NOA will be issued to the company if it filed a "NIL" ECI amount.