



Ministry of Finance
Corporations Tax
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

2003 CT23 Short-Form Corporations Tax and Annual Return For taxation years commencing after September 30, 2001

Corporations Tax Act - Ministry of Finance (MOF)
Corporations Information Act - Ministry of Government Services (MGS)

This return is a combination of the Ministry of Finance (MOF) CT23 Short-Form Corporations Tax Return and the Ministry of Government Services (MGS) Annual Return. Page 1 is a common page required for both returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the **Exempt from Filing (EFF)** declaration on page 2 or file the **CT23 Short-Form Return** on pages 3-6. **Corporations that do not meet the EFF criteria or the Short-Form criteria, must file the regular CT23 return.**

The **Annual Return** (common page 1 and MGS Schedules A or K on pages 7 and 8) contains non-tax information collected under the authority of the *Corporations Information Act* for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario.

MGS Annual Return Required? (Not required if already filed or Annual Return exempt. Refer to guide) Yes No

Page 1 of 8

ministry Use

Corporation's Legal Name (including punctuation)		Ontario Corporations Tax Account No. (MOF)	
Mailing Address		This CT23 Return covers the Taxation Year	
Has the mailing address changed since last filed CT23 form? Yes <input type="checkbox"/>		Start <input type="text"/> year <input type="text"/> month <input type="text"/> day	
Date of Change <input type="text"/> year <input type="text"/> month <input type="text"/> day		End <input type="text"/> year <input type="text"/> month <input type="text"/> day	
Registered/Head Office Address		Date of Incorporation or Amalgamation	
Location of Books and Records		<input type="text"/> year <input type="text"/> month <input type="text"/> day	
Name of person to contact regarding this CT23 Return		Ontario Corporation No. (MGS) <input type="text"/>	
Telephone No.	Fax No.	Canada Revenue Agency Business No.	
Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MGS)		If applicable, enter <input type="text"/> RC <input type="text"/>	
Former Corporation Name (Extra-Provincial Corporations only) Not Applicable <input type="checkbox"/> (MGS)		Jurisdiction Incorporated <input type="text"/>	
Information on Directors/Officers/Administrators must be completed on MGS Schedule A or K as appropriate. If additional space is required for Schedule A, this schedule only may be photocopied. State number submitted (MGS). <input type="text"/> No. of Schedule(s)		If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:	
If there is no change to the Directors'/Officers'/Administrators' information previously submitted to MGS, please check <input checked="" type="checkbox"/> this box. Schedule(s) A and K are not required (MGS). <input type="checkbox"/> No Change		Commenced <input type="text"/> year <input type="text"/> month <input type="text"/> day	
		Ceased <input type="text"/> year <input type="text"/> month <input type="text"/> day	
		(Not Applicable) <input type="checkbox"/>	
		Preferred Language / <i>Langue de préférence</i>	
		English <input type="checkbox"/> <i>anglais</i> French <input type="checkbox"/> <i>français</i>	
		ministry Use	

Certification (MGS)

I certify that all information set out in the **Annual Return** is true, correct and complete.

Name of Authorized Person (Print clearly or type in full)

Title: Director Officer Other individual having knowledge of the affairs of the Corporation

Note: Sections 13 and 14 of the Corporations Information Act provide penalties for making false or misleading statements or omissions.

Taxation Year End		
year	month	day



Exempt From Filing (EFF) Corporations Tax Return Declaration

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)

(Please print name in full)

I, _____ declare that:

The above corporation satisfies **all** of the exempt from filing criteria (a) through (f) below for the taxation year and therefore qualifies under the *Corporations Tax Act* as exempt from filing an Ontario Corporations Tax Return.

Criteria for exempt from filing status:

- a) has filed a federal Income Tax Return (T2) with Canada Revenue Agency for the taxation year;
- b) had no Ontario taxable income for the taxation year (subject to the provisions in NOTE 2 below);
- c) had no Ontario Corporations Tax payable for the taxation year;
- d) was a Canadian-controlled private corporation throughout the taxation year (i.e. generally a private corporation with 50% or more shares owned by Canadian residents as defined by the *Income Tax Act* (Canada));
- e) had provided its Canada Revenue Agency business number to the Ministry of Finance; and
- f) is NOT subject to the Corporate Minimum Tax (i.e. alone or as part of an associated group whose total assets exceed \$5 million or whose total revenues exceed \$10 million for the taxation year).

Signature	Title/Relationship to Corporation	Telephone Number	Date

Please note that making a false statement to avoid compliance with the *Corporations Tax Act* is an offence which can result in a penalty and/or fine.

NOTE 1: Filing of this declaration and the Annual Return does not constitute the filing of a Corporations Tax Return under section 75 of the *Corporations Tax Act*.

NOTE 2: The following loss situations will require otherwise EFF corporations to file a CT23 tax return complete with all related schedules and financial statements:

1. If a corporation has a loss in the current taxation year that is to be carried back and applied to a previous taxation year(s), regardless of whether the loss is the same as for federal purposes or not, a CT23 tax return is required for the current taxation year. The corporation must also provide information indicating that the loss is to be carried back and specify the year and the amount of loss to be carried back to each taxation year.
2. If a corporation has a prior year loss, that is not the same for both federal and Ontario purposes and the corporation is applying a loss carryforward from the prior year to the current year, a CT23 tax return is required for the current taxation year, and if not previously filed, a CT23 tax return for the prior taxation year in which the loss was incurred is also required. Although a tax return for the loss year is not required where the loss is not being applied, the ministry will accept the filing of a tax return for a loss year at the time the loss is incurred.
3. If a corporation has a prior year loss, that is the same for both federal and Ontario purposes, but in the current taxation year the corporation is applying a different amount of loss for Ontario than the loss amount being applied for federal income tax purposes, the corporation is required to file a CT23 tax return for the current taxation year only.

The following 3 items **MUST** be completed if the EFF declaration only is being submitted at this time. In cases where the annual return, which includes page 1, is **also** being filed, completion of these fields is NOT necessary.

1. Corporation's Mailing Address	2. Ontario Corporation No. (MGS)	3. Canada Revenue Agency Business No.
		If applicable, enter RC

A corporation must file an Exempt From Filing Corporations Tax Return Declaration form for each taxation year that the corporation is exempt from filing, **within 6 months** after the end of its taxation year, to the address shown at the top of Page 1.

The CT23 Short-Form Corporations Tax Return may be used by corporations that check "Yes" to ALL of the following criteria:

<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(a) The corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year.</p> <p>Indicate Share Capital with full voting rights owned by Canadian Residents _____% (nearest whole percentage)</p> <p><input type="checkbox"/> <input type="checkbox"/> (b) The corporation's taxable income for the taxation year is \$200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (Refer to guide)</p> <p><input type="checkbox"/> <input type="checkbox"/> (c) The corporation is NOT a member of a partnership/joint venture or a member of an associated group of corporations during the taxation year.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(d) The corporation's taxation year ends on or after January 1, 2001, and its gross revenue and total assets are each \$1,500,000 or less and the corporation is not a financial institution; OR The corporation's taxation year commences after September 30, 2001, and its gross revenue and total assets are each \$3,000,000 or less and the corporation is not a financial institution.</p> <p><input type="checkbox"/> <input type="checkbox"/> (e) The corporation is NOT claiming a tax credit other than the Incentive Deduction for Small Business Corporations (IDSBC), Co-operative Education Tax Credit (CETC) or Graduate Transitions Tax Credit (G TTC).</p> <p><input type="checkbox"/> <input type="checkbox"/> (f) The corporation's Ontario allocation factor is 100%.</p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

NOTE: Family Farm or Fishing corporations that have a taxation year ending on or after January 1, 2000 and that are NOT subject to the Corporate Minimum Tax, may also use the **CT23 Short-Form Corporations Tax Return** if the corporation checks "Yes" to (a), (b), (c), (e) and (f) above.

CT23 Short-Form Corporations Tax Return

Please check (✓) box(es) if applicable in sections **1** and **2** below:

1 Family Farm Corporation s.1(2) Family Fishing Corporation s.1(2) Bare Trustee Corporation

2 First Year of Filing Final Taxation Year up to Dissolution (wind-up) *(Note: for discontinued businesses, see guide.)* Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent establishment outside Ontario

Amended Return Final Taxation Year before Amalgamation Acquisition of Control (fed s. 249(4))

Taxation Year End has Changed (Canada Revenue Agency approval required) Floating Fiscal Year End

Date Control was acquired: year month day

Was the corporation inactive throughout the taxation year? Yes No

Has the corporation's Canada Revenue Agency T2 Return been filed? Yes No

Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.) If applicable, enter

Ontario Employer Health Tax Account No. (Use Head Office no.) If applicable, enter

Gross Revenue **480**

Total Assets (per balance sheet) **420**

Summary

(Refer to guide)

Total Tax payable (Income Tax from **230**) = **950**

If overpayment: Refund = **975**

Subtract: Payments **960**

Apply to: year month day *(Includes credit interest)* **980**

Specified Tax Credits **220** - **225** *(Refer to guide)* **955**

Balance = **970**

If payment due Enclosed * **990**

* For payment, please make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, **payable to the Minister of Finance** and print your Ontario Corporations Tax Account No. (MOF) on the back of cheque or money order. *(Refer to guide for other payment methods.)*

Certification

I am an authorized signing officer of the corporation. I certify that this **CT23 Return, including all schedules and statements** filed with or as part of this CT23 Return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the *Corporations Tax Act*. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name of Authorized Person *(Print clearly in full)*

Signature

Date

Note: Section 76 of the Corporations Tax Act provides penalties for making false or misleading statements or omissions.

Request to Carry-Back Losses of the Current Taxation Year to a Prior Taxation Year(s)

	Non-Capital Losses	Total Capital Losses	Farm Losses	Restricted Farm Losses
Total amount of loss	910	920	930	940
Deduct: Loss to be carried back to preceding taxation years:				
i) 3 rd preceding	901 Taxation Year Ending year month day	911	921	931
ii) 2 nd preceding	902 _____	912	922	932
iii) 1 st preceding	903 _____	913	923	933
Total loss to be carried back and applied to reduce taxable income	From 706	From 716	From 726	From 736
Balance of loss available for carry-forward	919	929	939	949

Income Tax

Net Income (loss) for Ontario purposes (per reconciliation schedule, page 5)	±	From	690		•
Subtract: Charitable donations	-		1		•
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (<i>Attach schedule</i>)	-		2		•
Subtract: Taxable dividends deductible, per Federal T2 SCH 3	-		3		•
Subtract: Ontario political contributions (<i>Attach Schedule</i>)	-		4		•
Subtract: Prior years' losses applied – Non-capital losses	-	From	704		•
Net Capital losses	• X	From	715	inclusion rate	•
Farm losses	-	From	724		•
Restricted farm losses	-	From	734		•
Taxable Income (Non-capital loss)	=		10		•

Taxable Income

		Number of Days in Taxation Year			
		Days after Sept. 30, 2001 and before Jan. 1, 2004	Total Days		
From	10	• X 100% Ontario Allocation X 12.5% X	33 ÷ 73	= +	29
		Number of Days in Taxation Year			
		Days after Dec. 31, 2003	Total Days		
From	10	• X 100% Ontario Allocation X 14.0% X	34 ÷ 73	= +	32
Income Tax Payable (before deduction of tax credits)			29 + 32	=	40

Incentive Deduction for Small Business Corporations (IDSBC) (s.41)

(If section is not completed, IDSBC will be denied.)

Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year? (✓) Yes No

* Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))		50		•
Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+ 51			•
Add: Losses of other years deducted for federal purposes (fed.s.111)	+ 52			•
Subtract: Losses of other years deducted for Ontario purposes (s.34)	- 53			•
	=	54		•
Federal business limit for the year		55		•
Income eligible for the IDSBC		100% Allocation X	56	• = 60
		Least of 50, 54 or 55		

Calculation of IDSBC Rate

		Number of Days in Taxation Year			
		Days after Sept. 30, 2001 and before Jan. 1, 2003	Total Days		
6.5% X	28	÷	73	= +	79
		Number of Days in Taxation Year			
		Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days		
7.0% X	31	÷	73	= +	89
		Number of Days in Taxation Year			
		Days after Dec. 31, 2003	Total Days		
8.5% X	34	÷	73	= +	90
IDSBC Rate for Taxation Year	79 + 89 + 90			=	78
Claim	From 60	• X	From 78	%	= 70

Subtotal of Income Tax 40 - 70 = 190

Transfer to top of Page 5

* **Note:** Modified by s.41(6) and (7) for corporations that are members of a partnership. (*Refer to guide*)

Continued from Page 4

Subtotal of Income Tax From 190 _____ •

Deduct Specified Tax Credits *(Refer to guide)*

Co-operative Education Tax Credit (CETC) (s.43.4) *Applies* to employment of eligible students.

Eligible Credit From 5798 *(Attach Summary Schedule F from the insert to the Short-Form Return/guide package)* + 192 _____ •

Graduate Transitions Tax Credit (GTTT) (s.43.6)

Applies to employment of eligible unemployed post-secondary graduates.

No. of Graduates From 6596

194 _____

Eligible Credit From 6598 *(Attach Summary Schedule G from the insert to the Short-Form Return/guide package)* + 195 _____ •

Total Specified Tax Credits 192 + 195 = 220 _____ •

Specified Tax Credits *Applied to reduce Income Tax* = 225 _____ •

Income Tax 190 - 225 **OR Enter NIL if reporting Non-Capital Loss** = 230 _____ •

Transfer to Summary, Page 3

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 ± 600 _____ •

Add:

- Federal capital cost allowance + 601 _____ •
- Federal cumulative eligible capital deduction + 602 _____ •
- Ontario taxable capital gain + 603 _____ •
- Federal non-allowable reserves. Balance beginning of year + 604 _____ •
- Federal allowable reserves. Balance end of year + 605 _____ •
- Ontario non-allowable reserves. Balance end of year + 606 _____ •
- Ontario allowable reserves. Balance beginning of year + 607 _____ •
- Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE) + 608 _____ •
- Federal resource allowance + 609 _____ •
- Federal depletion allowance + 610 _____ •
- Federal allowable business investment loss + 620 _____ •
- Total of other items not allowed by Ontario but allowed federally *(Attach schedule)* + 614 _____ •

Subtotal of Additions 601 to 610 + 620 + 614 = 640 _____ •

Deduct:

- Ontario capital cost allowance + 650 _____ •
- Ontario cumulative eligible capital deduction + 651 _____ •
- Federal taxable capital gain + 652 _____ •
- Ontario non-allowable reserves. Balance beginning of year + 653 _____ •
- Ontario allowable reserves. Balance end of year + 654 _____ •
- Federal non-allowable reserves. Balance end of year + 655 _____ •
- Federal allowable reserves. Balance beginning of year + 656 _____ •
- Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) *(Retain calculations. Do not submit.)* + 657 _____ •
- Ontario depletion allowance + 658 _____ •
- Ontario resource allowance + 659 _____ •

Workplace Child Care Tax Incentive: *(Applies to qualifying expenditures incurred after May 5, 1998.) (Refer to guide)*

Qualifying expenditures: 665 _____ • X 30% X **100% Allocation** = 666 _____ •

Workplace Accessibility Tax Incentive: *(Applies to qualifying expenditures incurred after July 1, 1998.) (Refer to guide)*

Qualifying expenditures: 667 _____ • X 100% X **100% Allocation** = 668 _____ •

Number of Employees accommodated 669 _____

Ontario School Bus Safety Tax Incentive (OSBSTI) *(Applies to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) (Refer to guide)*

Qualifying expenditures: 670 _____ • X 30% X **100% Allocation** = 671 _____ •

Ontario allowable business investment loss = 678 _____ •

Total of other deductions allowed by Ontario *(Attach schedule)* + 664 _____ •

Subtotal of Deductions 650 to 659 + 666 + 668 + 671 + 678 + 664 = 680 _____ •

Net income (loss) for Ontario Purposes 600 + 640 - 680 = 690 _____ •

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses (6)(7)	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses
Balance at Beginning of Year	700 (2)	710 (2)	720 (2)	730	740
Add:					
Current year's losses	701	711	721	731	741
Losses from predecessor corporations (3)	702	712	722	732	
Subtotal	703	713	723	733	743
Subtract:					
Utilized during the year to reduce taxable income	704	715 (4)	724	734 (4)	744 (4)
Expired during the year	705		725	735	745
Carried back to prior years to reduce taxable income (5)	706 (2) to Page 3	716 (2) to Page 3	726 (2) to Page 3	736 (2) to Page 3	746
Subtotal	707	717	727	737	747
Balance at End of Year	709	719	729	739	749

Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains or income only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been applied.
- (7) In the 2001 CT23 Short Form, this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed back up to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

Analysis of Balance by Year of Origin

Year of Origin (oldest year first)	Non-Capital Losses	Non-Capital Losses of Predecessor Corporation	Total Capital Losses from Listed Personal Property only (6) (7)	Farm Losses	Restricted Farm Losses
800				850	870
801				851	871
802				852	872
803	820	830	840	853	873
804	821	831	841	854	874
805	822	832	842	855	875
806	823	833	843	856	876
807	824	834	844	857	877
808	825	835	845	858	878
809	826	836	846	859	879
Total	829	839	849	869	889

Schedule A: Information on Ontario Corporations

(Corporations that are incorporated, continued or amalgamated under the Ontario Business Corporations Act)



To submit additional Director or Officer Information, please photocopy this page and attach the completed schedules with your return.

Identification																					
Corporation's Legal Name <i>(including punctuation)</i>	Ontario Corporation No.(MGS) <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>									Date of Incorporation or Amalgamation <table border="1" style="width:100%; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>		year	month	day							
year	month	day																			
Director/Officer Information																					
Full Name and Address for Service:																					
Last Name	First Name	Middle Name(s)																			
Street Number and Name		Suite																			
City/Town/Village	Province/State	Country	Postal/Zip Code																		
Director	Officer																				
Are you a Resident Canadian? <i>(Applies to directors of business corporations only)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	Indicate the appointment period for each of the following:		Other Titles <i>(please specify)</i> :																		
Date Elected <table border="1" style="width:100%; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				Date Appointed <table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width: 10%; text-align: center;">year</th><th style="width: 10%; text-align: center;">month</th><th style="width: 10%; text-align: center;">day</th></tr></thead><tbody><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></tbody></table>	year	month	day				Date Ceased <table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width: 10%; text-align: center;">year</th><th style="width: 10%; text-align: center;">month</th><th style="width: 10%; text-align: center;">day</th></tr></thead><tbody><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></tbody></table>	year	month	day				<input type="checkbox"/> Chair <input type="checkbox"/> Chair Person <input type="checkbox"/> Chairman <input type="checkbox"/> Chairwoman <input type="checkbox"/> Vice-Chair <input type="checkbox"/> Vice-President <input type="checkbox"/> Assistant Secretary <input type="checkbox"/> Assistant Treasurer <input type="checkbox"/> Chief Manager <input type="checkbox"/> Executive Director <input type="checkbox"/> Managing Director <input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> Chief Financial Officer <input type="checkbox"/> Chief Information Officer <input type="checkbox"/> Chief Operating Officer <input type="checkbox"/> Chief Administrative Officer <input type="checkbox"/> Comptroller <input type="checkbox"/> Authorized Signing Officer <input type="checkbox"/> Other (untitled)
year	month	day																			
year	month	day																			
year	month	day																			
Date Ceased <table border="1" style="width:100%; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				President Secretary Treasurer General Manager Other (specify)														
year	month	day																			

Director/Officer Information																					
Full Name and Address for Service:																					
Last Name	First Name	Middle Name(s)																			
Street Number and Name		Suite																			
City/Town/Village	Province/State	Country	Postal/Zip Code																		
Director	Officer																				
Are you a Resident Canadian? <i>(Applies to directors of business corporations only)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	Indicate the appointment period for each of the following:		Other Titles <i>(please specify)</i> :																		
Date Elected <table border="1" style="width:100%; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				Date Appointed <table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width: 10%; text-align: center;">year</th><th style="width: 10%; text-align: center;">month</th><th style="width: 10%; text-align: center;">day</th></tr></thead><tbody><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></tbody></table>	year	month	day				Date Ceased <table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width: 10%; text-align: center;">year</th><th style="width: 10%; text-align: center;">month</th><th style="width: 10%; text-align: center;">day</th></tr></thead><tbody><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></tbody></table>	year	month	day				<input type="checkbox"/> Chair <input type="checkbox"/> Chair Person <input type="checkbox"/> Chairman <input type="checkbox"/> Chairwoman <input type="checkbox"/> Vice-Chair <input type="checkbox"/> Vice-President <input type="checkbox"/> Assistant Secretary <input type="checkbox"/> Assistant Treasurer <input type="checkbox"/> Chief Manager <input type="checkbox"/> Executive Director <input type="checkbox"/> Managing Director <input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> Chief Financial Officer <input type="checkbox"/> Chief Information Officer <input type="checkbox"/> Chief Operating Officer <input type="checkbox"/> Chief Administrative Officer <input type="checkbox"/> Comptroller <input type="checkbox"/> Authorized Signing Officer <input type="checkbox"/> Other (untitled)
year	month	day																			
year	month	day																			
year	month	day																			
Date Ceased <table border="1" style="width:100%; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				President Secretary Treasurer General Manager Other (specify)														
year	month	day																			

Note: Sections 13 and 14 of the Corporations Information Act provide penalties for making false or misleading statements or omissions.

Schedule K: Information on Foreign Business Corporations

(Corporations that are incorporated, continued or amalgamated in a jurisdiction outside Canada)



Only one Schedule K may be submitted. Please DO NOT photocopy.

Identification																					
Corporation's Legal Name <i>(including punctuation)</i>		Ontario Corporation No. (MGS)	Date of Incorporation or Amalgamation																		
		<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1"><tr><td>year</td><td>month</td><td>day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>	year	month	day									
year	month	day																			
Chief Officer/Manager Information																					
Name and Office Address of the Chief Officer/Manager in Ontario: <i>Not Applicable</i> <input type="checkbox"/>																					
Last Name	First Name	Middle Name(s)																			
Street Number and Name		Suite																			
City/Town/Village	Province	Country	Postal Code																		
			<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																		
Indicate the appointment period for the position of Chief Officer/Manager:																					
		<table border="1"><tr><th colspan="3">Date Appointed</th></tr><tr><td>year</td><td>month</td><td>day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>	Date Appointed			year	month	day				<table border="1"><tr><th colspan="3">Date Ceased</th></tr><tr><td>year</td><td>month</td><td>day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>	Date Ceased			year	month	day			
Date Appointed																					
year	month	day																			
Date Ceased																					
year	month	day																			

Agent for Service Information									
Indicate if the Agent for Service is an individual or a corporation: Please check <input checked="" type="checkbox"/> box if applicable <input type="checkbox"/> Individual									
Agent's Last Name	First Name	Middle Name(s)							
Street Number and Name		Suite							
City/Town/Village	Province	Country	Postal Code						
			<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
			Ontario Corporation No.						
			<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
Corporation Name <i>(including punctuation)</i>									
Care Of									
Street Number and Name		Suite							
City/Town/Village	Province	Country	Postal Code						
			<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						

Note: Sections 13 and 14 of the Corporations Information Act provide penalties for making false or misleading statements or omissions.

Schedule F: Summary of Co-operative Education Tax Credit Claimed



DOLLARS ONLY

Complete a separate entry for each student work placement which ended during the corporation's taxation year. The tax credit is for co-op work placements commencing after July 31, 1996 and leading-edge technology work placements commencing after December 31, 1997. A work placement is generally considered to be a full-time work assignment for up to 4 months in duration.

Example: If a corporation, with a December 31, 2002 taxation year end, hires an eligible student from September 1, 2002 until April 30, 2003, this would be considered 2 work placements. The first work placement is September 1, 2002 to December 31, 2002 and would be claimed in the 2001 taxation year. The second placement is January 1, 2002 to April 30, 2003 and must be claimed in the 2003 taxation year.

Qualifying Work Placements

Name of University/College and Education Program	Name of Student	Social Insurance No. of Student	Work Placement Start and End Dates			Eligible Costs of Placement (ECP)	* Credit Claimed (See notes below) (max. \$1,000 per work placement)
			year	month	day		
			From			5750	5776
			To				
			From			5751	5777
			To				
			From			5752	5778
			To				
Totals						5774	5798

If insufficient space, attach schedule

Note: Enter corporation's salaries & wages paid in the preceding taxation year **A** \$ _____ .

If **A** is \$600,000 or greater use 10%. If **A** is \$400,000 or less use 15%.

Transfer to **192** Page 5 of the Tax Return

If **A** is over \$400,000 but less than \$600,000 use the following formula to calculate the rate: Rate = .15 - [.05 (From **A** _____ . - \$400,000) ÷ \$ 200,000]

Indicate rate used: _____ %. * Credit claimed equals ECP multiplied by rate.

Schedule G: Summary of Graduate Transitions Tax Credit Claimed

Complete a separate entry for each graduate, that is unrelated to the employer, that has worked full-time for a minimum of a six-month period. This credit applies to new hires commencing after May 6, 1997 for a maximum credit of \$4,000 each and may only be claimed once.

preceding taxation year was \$700,000. The taxpayer may only make one tax credit claim for each graduate employed. Although the graduate is employed for 7 months during the 2001 taxation year, the taxpayer must claim the full credit in the taxation year in which the first 12 months of employment falls or when employment is ended if less than 12 months. In this example, the credit must be claimed in the 2002 taxation year. The credit claimed is the lesser of 10% of salary for the maximum 12 months of employment (10% x \$3,500 x 12 = \$4,200) or \$4,000.

Example: A taxpayer, with a December 31, 2001 taxation year end, hires an otherwise eligible graduate on June 1, 2001 who is still employed on December 31, 2002 at a salary of \$3,500 per month. The salaries and wages in the taxpayer's

Qualifying Employment

Name of University/College and Date Program Completed	Name of Graduate	Social Insurance No. of Graduate	Employment Period			Qualified Eligible Expenditures (QEE)	* Credit Claimed (See notes below) (max. \$4,000 per graduate)
			year	month	day		
			From			6551	6576
			To				
			From			6552	6577
			To				
			From			6553	6578
			To				
Totals						6574	6598

If insufficient space, attach schedule

Note: Enter corporation's salaries & wages paid in the preceding taxation year **A** \$ _____ .

If **A** is \$600,000 or greater use 10%. If **A** is \$400,000 or less use 15%.

Transfer to **195** Page 5 of the Tax Return

If **A** is over \$400,000 but less than \$600,000 use the following formula to calculate the rate: Rate = .15 - [.05 (From **A** _____ . - \$400,000) ÷ \$ 200,000]

Indicate rate used: _____ %. * Credit claimed equals QEE multiplied by rate.

Total Number of Graduates = **6596** _____ .

Transfer to **194** Page 5 of the Tax Return