Ontario

Ministry of Transportation

Ontario Shortline Railway Investment Tax Credit (OSRITC) Application Form for Certificate of Eligibility

Overview

In order to obtain an OSRITC, a corporation must first apply to the Ministry of Transportation (MTO) for a Certificate of Eligibility, which certifies that the corporation satisfies the criteria of a qualifying corporation under clause 97.3(3)(a) of the *Taxation Act, 2007* (Ontario) and the track miles owned or leased by the qualifying corporation in Ontario at the beginning of its taxation year.

Please fill out the form below and provide supporting documentation to apply for the Certificate of Eligibility.

The Certification Authorization must be completed by an Authorized Signing Officer of the corporation. In cases where a consultant/representative is applying for the OSRITC on behalf of the corporation, an authorization by the CEO of the corporation must be provided as part of this application form.

Please note that MTO may exchange taxpayer information as defined in subsection 146(6) of the *Taxation Act, 2007* (Ontario) with the CRA for the purpose of administering the OSRITC.

A. General Information

Corporation Name

Shortline Railway Name (if different from above)

Federal Business Number (BN) issued by the Canada Revenue Agency (CRA)	**Taxation Year End**

Address

Unit Number	Street Number	Street Name	PO Box

City/Town	Province ON - Ontario	Postal Code

Contact Name

Last Name	First Name	Middle Initial

Title	Telephone Number

Consultant/Representative (applying for the tax credit on behalf of the qualifying corporation)

Last Name	First Name	Middle Initial

Telephone Number	Organization

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Consultant/Representative Authorization

The undersigned hereby

1. Confirms that it is a "qualifying corporation" for purposes of clause 97.3(3)(a) of the *Taxation Act, 2007* and
2. Authorizes and directs _____ to apply
   (name of Representative)
   to the Ministry of Transportation for an Ontario Shortline Railway Investment Tax Credit on its behalf.

_____ _____
Signature of CEO of the Corporation | Date (yyyy/mm/dd)

B. Licence and Certificate Information

Indicate below whether the corporation is (i) licensed under the *Shortline Railways Act, 1995* or (ii) a Class II or III rail carrier as defined under section 8 of the Transportation Information Regulations (Canada) made under the *Canada Transportation Act* which has been issued a Railway Operating Certificate in accordance with the *Railway Safety Act* (Canada). In addition, enter the corresponding licence or certificate number and its issue date.

☐ Shortline Railway licensed under the *Shortline Railways Act*, 1995	☐ Class II or Class III rail carrier as defined under section 8 of the *Transportation Information Regulations* (Canada) made under the *Canada Transportation Act* which has been issued a Railway Operating Certificate in accordance with the *Railway Safety Act* (Canada).
Ontario Shortline Railway Operating Licence Number Issued by Ministry of Transportation	**Federal Railway Operating Certificate Number** Issued by Transport Canada
Issue Date (yyyy/mm/dd)	**Issue Date** (yyyy/mm/dd)

☐ Check to confirm that the licence or certificate indicated above was maintained throughout the taxation year of the corporation

C. Track Miles Information

Total number of railway track miles within Ontario at the beginning of the taxation year (owned or leased)

Certification Authorization

I agree to notify the Ministry of Transportation (MTO) of any changes to the information provided after the date of this application that pertains to the applicable taxation year.

I am an Authorized Signing Officer of the corporation; I hereby certify that the information on this application, including any documents attached or requested in relation to this application, is true, correct and complete in every respect.

I will also furnish upon request all additional records and documents requested by MTO for certification purposes.

I also hereby declare the following:

- that any financial reporting information provided for this application is accurate and fair; and
- that full disclosure is made to MTO regarding the track miles owned or leased within Ontario.

Authorized Person's Signature

Date (yyyy/mm/dd)

Name

Title or Position Held

Documentation Checklist

For a Certificate of Eligibility, please submit the pertinent documents listed below.

	Documents	Included
1.	**OSRITC Application Form for the Certificate of Eligibility** (form above)	☐ Yes ☐ No
2.	**Federal Railway Operating Certificate** (if the shortline railway is a certified federal class II or class III rail carrier)	☐ Yes ☐ No
3.	**Documentation of railway track owned or leased** (e.g., land ownership or lease agreements, descriptions, maps, insurance certificates)	☐ Yes ☐ No
4.	**Incorporation documents for the Qualifying Corporation,** including amendments if the corporation is a federal class II or III rail carrier	☐ Yes ☐ No
5.	**Other Relevant Documentation** please specify	☐ Yes ☐ No

Note: The provincial licence under the *Shortline Railways Act, 1995* would not need to be submitted as the Ministry of Transportation would have a record of this information.

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