

Ministry of Finance

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

2007

CT23 Corporations Tax and Annual Return For taxation years commencing after Dec 31, 2004

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

This form is a combination of the Ministry of Finance (MOF) CT23 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 Return on pages 3-17. Corporations that do not meet the EFF criteria but do meet the Short-Form criteria, may request and file the CT23 Short-Form Return (see page 2).

The Annual Return (common page 1 and MGS Schedule A on pages 18 and 19, and Schedule K on page 20) 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 find the Annual Return exempt. If		☐ No	Page 1 of 20	Ministry Use
Corporation's Legal Name (including punctuation)				Ontario Corporations Tax Account No. (MOF)
Mailing Address				This Return covers the Taxation Year
				Start year month day
				End year month day
Has the mailing address changed since last filed CT23 Return?	Date of Change	year	month day	Date of Incorporation or Amalgamation year month day
Registered/Head Office Address	'		, , , ,	
				Ontario Corporation No. (MGS)
Location of Books and Records				Canada Revenue Agency Business No.
				If applicable, enter
				applicable, effet
Name of person to contact regarding this CT23 Return	Telephone No.	Fax No.		
				Jurisdiction Incorporated
Address of Principal Office in Ontario (Extra-Provincial Corporal	tions only)	'	(MGS)	If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:
				Commenced year month day
Former Corporation Name (Extra-Provincial Corporations only)	Not Applica	nble	(MGS)	Ceased year month day
				Not Applicable
Information on Directors/Officers/Administrators must be comp Schedule A or K as appropriate. If additional space is required only this schedule may be photocopied. State number submitte	for Schedule A,	No. of S	Schedule(s)	Preferred Language / Langue de préférence English French anglais français
If there is no change to the Directors'/Officers'/Administrators' submitted to MGS, please check $\sqrt{}$ this box. Schedule(s) A a	information previously	s). ► [No Change	Ministry Use
	Certificati	ion (MGS)		
I certify that all information set out in the Annual	Return is true, correc	t and comple	te.	
Name of Authorized Person (Print clearly or type in full)				
	individual having knowledge Corporation's business activ			
Note: Sections 13 and 14 of the Corporations Inf	ormation Act provide	penalties for	r making false or	misleading statements or omissions.

	France France Filing (FFF)
Taxation Year End year month day	Exempt From Filing (EFF) Corporations Tax Return Declaration
year month day	Page 2 of 20
Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)
his EFF Declaration must be filed for each taxation year that the co	progration is exempt
rom filing and must be filed within 6 months after the corporation's	
Criteria for exempt from filing status:	
a) has filed a federal Income Tax Return (T2) with Canada Revenue Agency for the taxation year;	more shares owned by Canadian residents as defined by the Income Tax Act (Canada));
b) had no Ontario taxable income for the taxation year (subject	e) has provided its Canada Revenue Agency business number to
to the provisions in Note 2 below); c) had no Ontario Corporations Tax payable for the taxation year;	the Ministry of Finance; and f) is not subject to the Corporate Minimum Tax (i.e. alone or as
d) was a Canadian-controlled private corporation throughout the	part of an associated group whose total assets exceed \$5 million
taxation year (i.e. generally a private corporation with 50% or	or whose total revenues exceed \$10 million for the taxation year).
Note 1: Filing of this declaration and the Annual Return does not constitute the filing of a Corporations Tax Return under section 75	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
of the Corporations Tax Act.	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
Note 2: The following loss situations will require otherwise EFF corporations to file a CT23 tax return complete with all related schedules	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
 and financial statements: If a corporation has a loss in the current taxation year that is to be carried back 	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.
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	If a corporation has a prior year loss, that is the same for both federal
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	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
to be carried back to each taxation year.	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 for EFF declarations only. In cases	
Return, which includes page 1, is also being filed, completion of these fields is 1. Corporation's Mailing Address	s not required.
2. Onl	tario Corporation No. 3. Canada Revenue Agency Business No.
	If applicable, enter
(Please print name in full)	
I,	declare that:
The above corporation meets all of the exempt from filing criter qualifies under the <i>Corporations Tax Act</i> as exempt from filing	
Signature Title/Relationship to Corporation	Telephone Number Date
Please note that making a false statement to avoid compliance w	
the Corporations Tax Act is an offence which can result in a penal If you check "Yes" to ALL of the following criteria, you are eligible to file the CT:	•
To obtain a copy, contact the Ministry of Finance at the numbers listed on page	
Yes No (a) The corporation is a Canadian-controlled private	Yes No (d) The corporation's taxation year ends on or after
corporation (CCPC) throughout the taxation year.	January 1, 2001, and its gross revenue and total assets are each \$1,500,000 or less and the
Indicate Share Capital with full voting rights owned by Canadian Residents	corporation is not a financial institution; or The corporation's taxation year commences after
rights owned by Canadian Residents 9 % (b) The corporation's taxable income for the taxation	September 30, 2001, and its gross revenue and total assets are each \$3,000,000 or less and the
year is \$200,000 or less. For a taxation year with	corporation is not a financial institution.
less than 51 weeks, taxable income must be grossed-up. (Refer to guide)	(e) The corporation is not claiming a tax credit other than the Incentive Deduction for Small Business
(c) The corporation is not a member of a partnership/	Corporations (IDSBC), Co-operative Education Tax Credit (CETC), Graduate Transitions Tax Credit
joint venture or a member of an associated group of corporations during the taxation year.	(GTTC) or Apprenticeship Training Tax Credit (ATTC).
Note: Family Farm or Fishing corporations that have a toyotical year and in a	(f) The corporation's Ontario allocation factor is 100%.
Note: Family Farm or Fishing corporations that have a taxation year ending or Minimum Tax, may also use the CT23 Short-Form Corporations Tax Return	

CT23 Corporations Tax Return Identification continued (for CT23 filers only)				
Please check applicable (✓) box(es) and complete required informatio	n. -			
Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b)) Other Private	This is the first year filling after incorporation or an amalgamation (if checked, attach Ontario Schedule 24.) Amended Return Taxation year end change - Canada Revenue Agency approval required			
3 Public				
4 Non-share Capital	Final taxation year up to dissolution (Note: for discontinued businesses, see guide.)			
5 Other (Specify) ▼	Final taxation year before amalgamation			
	The corporation has a floating fiscal year end			
Share Capital with full voting rights owned by Canadian Residents (nearest percent) (nearest percent) %	There has been a transfer or receipt of asset(s) involving a corporation having Canadian permanent establishment outside Ontario There was an acquisition of control to which subsection 249(4) of the federal			
_	Income Tax Act (ITA) applies since the previous taxation year			
Family Farm corporation s.1(2)	If checked, date control was acquired year month day			
2 Family Fishing corporation s.1(2)	The corporation was involved in a transaction where all or substantially all			
3 Mortgage Investment corporation s.47	(90% or more) of the assets of a non-arm's length corporation were received in the taxation year and subsection 85(1) or 85(2) of the federal ITA applied to the transaction (If checked, attach Ontario Schedule 44.)			
4 Credit Union s.51	<u> </u>			
5 Bank Mortgage subsidiary s.61(4)	First year filing of a parent corporation after winding-up a subsidiary corporation(s) under section 88 of the federal ITA during the taxation year. (If checked, attach Ontario Schedule 24.)			
6 Bank s.1(2)	<u> </u>			
The Loan and Trust corporation s.61(4)	Section 83.1 of the CTA applies (redirection of payments for certain electricity corporations)			
8 Non-resident corporation s.2(2)(a) or (b)	Yes No			
9 Non-resident corporation s.2(2)(c)	Was the corporation inactive throughout the taxation year?			
10 Mutual Fund corporation s.48 11 Non-resident owned investment corporation s.49	Has the corporation's Federal T2 Return been filed with the Canada Revenue Agency?			
	Are you requesting a refund due to:			
12 Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)	the Carry-back of a Loss?			
14 Bare Trustee corporation	an Overpayment?			
15 Branch of Non-resident s.63(1)	a Specified Refundable Tax Credit?			
16 Financial institution prescribed by Regulation only	Are you a member of a Partnership or Joint Venture?			
17 Investment Dealer	Complete if applicable			
Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	Ontario Retail Sales Tax Vendor Permit no. (use head office no.) Ontario Employer Health Tax Account no. (Use head office no.)			
19 Hydro successor, municipal electrical utility or subsidiary of either				
₂₀ Producer and seller of steam for uses other than for the generation of electricity	Specify major business activity			
21 Insurance Exchange s.74.4				
22 Farm Feeder Finance Co-operative corporation				
23 Professional corporation (incorporated professionals only)				

Income Tax **DOLLARS ONLY** Allocation - If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction to that jurisdiction (s.39) (Int. B. 3008). 690 Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15) • Subtract: Charitable donations 1 Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (Attach schedule 2) 2 ٠ 3 Subtract: Taxable dividends deductible, per federal Schedule 3 Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B 3002R) 4 Subtract: Federal Part VI.1 tax 5 • X 3 • Subtract: Prior years' losses applied – Non-capital losses 704 From 715 inclusion • 714 **Net Capital losses** • 724 Farm losses. 734 Restricted farm losses 754 Limited partnership losses Taxable Income (Non-capital loss). 10 Addition to taxable income for unused foreign tax deduction for federal purposes Adjusted Taxable Income 10 + 11 (if 10 is negative, enter 11) **Taxable Income Number of Davs in Taxation Year** Days after Dec. 31, 2002 Total Days and before Jan. 1, 2004 10 (or 20 if applicable) ÷ 73 + 29 X 12.5% X Total Days 10 (or 20 if applicable) X 14.0% X + 32 29 + 32 = | 40 **Income Tax Payable** (before deduction of tax credits) 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 or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year? * 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 (line 410 of the T2 Return) for the year before the application of fed.s.125(5.1) 55 **Ontario Business Limit Calculation** Days after Dec. 31, 2002 and before Jan. 1, 2004 = + 46 31 ÷ **365 320,000 X Days after Dec. 31, 2003 400,000 X ÷ **365 47 Percentage of Federal **Business limit** (from T2 Schedule 23). Enter 100% if not associated **Business Limit** 44 46 47 X 48 for Ontario purposes = 45 From 30 60 Income eligible for the IDSBC *Ontario Allocation Least of 50 , 54 or 45 Note: Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to guide.) Note: Adjust accordingly for a floating taxation year and use 366 for a leap year. Note: Ontario allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)). continued on Page 5

Corporation's Legal Name	Ontario Corporatio	ons Tax Account No. (MOF) Taxation Year End	CT23 Page 5 of 20
				DOLLARS ONLY
Income Tax Continued	from Page 4			
			Number of Days in Taxation Yea Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days	•
Calculation of IDSBC Rate .			31 ÷ 73 Days after Dec. 31, 2003 Total Days	= + 89
		8.5% X	Days after Dec. 31, 2003 Total Days	= + 90
IDSBC Rate for Taxation Year	89 + 90			. = 78
Claim	. From 60 X From	om 78	%	. = 70
	ust complete the Surtax section below if the cup's taxable income) is greater than the amou		9	
Surtax on Canadian-o	controlled Private Corporat	ions (s.41.1)		
Applies if you have claimed the I	ncentive Deduction for Small Business Co	rporations.		
Associated Corporation - The T for the taxation year ending on or	axable Income of associated corporations before the date of this corporation's taxati	is the taxable income on year end.		
* Taxable Income of the corpora	<u></u>		From 10 (or 20 if applicab	le) + 80 •
If you are a member of an asso	ciated group (✓) 81 (Yes)	Ontario Corporations Ta	ax	
Name of associated corporation ((if insufficient space, attach schedul		Account No. (MOF) (if applicable)	Taxation Year End	* Taxable Income (If loss, enter nil)
		-		+ 82
		-		+ 83 + 84
Aggregate Taxable Income	80 + 82 + 83 + 84 , etc.			. = 85
Num Days :	nber of Days in Taxation Year after Dec. 31, 2002 rotal Days			
320,000 X 31	÷ 73 = + 115 = after Dec. 31, 2003 Total Days	•		
400,000 X 34 _	÷ 73 = + 116 =	•		
	115 + 116 =			[114]
(If negative, enter NIL)	_			= 86
(il negative, effet NiL)			Number of Days in Taxation Year Days after Dec. 31, 2002 Total Days	
Calculation of Specified Rate for	or Surtax	4.667% X	38 ÷ 73	= + 97
From 86	X From 97	 		. = 87
From 87		• ÷	From [114]	• = [88]
Surtax Lesser of 70 or 88				. = [100]
	Special rules apply where the taxation year	is less than 51 weeks for	the corporation and/or any corpo	

continued on Page 6

Additional	Deduction for Credit Unions (s.51(4)) (attach schedule 17)	110	•
Manufactu	ıring and Processing Profits Credit (M&P) (s.43)		
Applies to Elig	gible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada	, as determined	by regulations.
	ian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion pur allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming the		
	he active business income qualifies as Eligible Canadian Profits if: a) your active business income from sources othe g, logging or fishing is 20% or less of the total active business income and b) the total active business income is \$250		uring and processing,
Eligible Canad	lian Profits	. + 120	•
Subtract:	Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	From 56	•
Add:	Adjustment for Surtax on Canadian-controlled private corporations		
Auu.	From From From From From From From From		
	100 • ÷ 30 • 78 • % = 121	_•	
Lesser of 56		. + 122	•
		[100]	
120 _ 56 +		. = 130	
Taxable Incom	ne	. + From 10	•
Subtract:	Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	From 56	•
Add:	Adjustments for Surtax on Canadian-controlled private corporations.	. + From 122 _ 140	•
Subtract:	Taxable Income 10 X Allocation % to jurisdictions outside Canada	. – [140]	·
Subtract:	Amount by which Canadian and foreign investment income exceeds net capital losses	. – [171]	
10 _ 56 +	122 _ [140] _ [141]	. = 142	•
Claim			
	Number of Days in Taxation Year		
	Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days		
	143 • X From 30 • % X 1.5% X 33 ÷ 73	= + 154	•
	Lesser of 130 or 142 Ontario Allocation Days after Dec. 31, 2003 Total Days		
	143 • X From 30 • % X 2.0% X 34 ÷ 73	= + 156	•
	Lesser of 130 or 142 Ontario Allocation	, <u></u>	
M&D claim for t	taxation year 154 + 156	= 160	•
* Note: Ontario	o Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See	special rules (s.4	43(1))
Manufactu	uring and Processing Profits Credit for Electrical Generating Corporations	= 161	•
	uring and Processing Profits Credit for Corporations that Produce		
and Sen S	team for uses other than the Generation of Electricity	. = 162	•
Credit for	Foreign Taxes Paid (s.40)		
	paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001R). (Attach schedule)	170	•
Applies ii you	para tax to a junisdiction outside outland on foreign investment mostle (int.b. ood frt). (https://ook.com/oonedate/		
Credit for	Investment in Small Business Development Corporations (SBDC)		
	have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small I		
Any unused po Corporations A	rtion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former ct)	Small Business	Development
		Claimed 180	•
Subtotal of	fincome Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180	. = 190	•

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	CT23	Page 7 of 20
				DOLLARS ONLY
Income Tax Continued from Page 6				
Specified Tax Credits (Refer to guide)				
Ontario Innovation Tax Credit (OITC) (s.43.3)	Applies to scientific research and experime	ental development in Ontario.		
Eligible Credit From 5620 OITC Claim Form (Attach origin	nal Claim Form)		+ 191	•
Co-operative Education Tax Credit (CETC) (s	.43.4) Applies to employment of eligible st	tudents.		
Eligible Credit From 5798 CT23 Schedule 113 (Attach Sc			+ 192	•
Ontario Film & Television Tax Credit (OFTTO Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions.	Name of Production			
Eligible Credit From 5850 of the Certificate of Eligibility is:		poration (OMDC)		
(Attach the original Certificate of Eligibility)			+ 193	•
Graduate Transitions Tay Credit (GTTC) /2 42	e)	No. of Graduates From	6596	
Graduate Transitions Tax Credit (GTTC) (s.43 Applies to employment of eligible unemployed post-seco commencing prior to July 6, 2004 and expenditures incur	ndary graduates, for employment	194		
Eligible Credit From 6598 CT23 Schedule 115 (Attach Sc	hedule 115)		+ 195	•
Ontario Book Publishing Tax Credit (OBPTC				
Applies to qualifying expenditures in respect of eligible life		FER-JULIA	. [406]	
Eligible Credit From 6900 OBPTC Claim Form (Attach bo	oth the original Claim Form and the Certificat	e or Eligibility)	+ 196	
Ontario Computer Animation and Special Eff Applies to labour relating to computer animation and spe				
Eligible Credit From 6700 of the Certificate of Eligibility is	·		[407]	
(Attach the original Certificate of Eligibility)			+ 197	
Ontario Business-Research Institute Tax Cre				
Applies to qualifying R&D expenditures under an eligible				
Eligible Credit From 7100 OBRITC Claim Form (Attach of	riginal Claim Form)		+ 198	•
Ontario Production Services Tax Credit (OPS				
Applies to qualifying Ontario labour expenditures for eligi				
Eligible Credit From 7300 of the Certificate of Eligibility is: (Attach the original Certificate of Eligibility)	sued by the Ontario Media Development Cor	poration (OMDC)	+ 199	•
Ontario Interactive Digital Media Tax Credit (Applies to qualifying labour expenditures of eligible produ				
Eligible Credit From 7400 of the Certificate of Eligibility is:	· ·	poration (OMDC)		
			+ 200	•
Ontario Sound Recording Tax Credit (OSRT)	C) (s.43.12)			
Applies to qualifying expenditures in respect of eligible C	anadian sound recordings.			
Eligible Credit From 7500 OSRTC Claim Form (Attach bo	oth the original Claim Form and the Certificat	e of Eligibility)	+ 201	•
Apprenticeship Training Tax Credit (ATTC) (s	a 43 13)	No. of Graduates From	5896	
Applies to employment of eligible apprentices.	5.45.10)	202		
Eligible Credit From 5898 CT23 Schedule 114 (Attach Sc	hedule 114)		+ 203	•
Ŭ ,	,			
Total Specified Tay Credita	192 + 193 + 195 + 196 + 197 + 198		- [000]	
Total Specified Tax Credits 191 + [192 + 193 + 195 + 196 + 197 + 196	+ 199 + 200 + 201 + 203	= 220	
Specified Tax Credits Applied to reduce In	ocome Tax		= 225	•
Income Tax 190 - 225 OR Enter NIL if repo	rting Non-Capital Loss (amount cannot be	negative)	= 230	•
To determine if the Corporate Minimum Tax (CMT) is	applicable to your Corporation see Determ	ination of Applicability section	for the CMT	
on Page 8. If CMT is not applicable, transfer amount OR	in 230 to Income Tax in Summary section of	on Page 17.	I. U.S SIVIT	
If CMT is not applicable for the current taxation year income tax otherwise payable, then proceed to and of				

Corporate Minimum Tax (C	MT)					C123	Page 8 of 20
							DOLLARS ONLY
Total Assets of the corporation			. + 240		•		
Total Revenue of the corporation					+	- 241	•
The above amounts include the corporation's and ass	sociated corporation's share	e of any partnership(s) / joir	nt ventur	e(s) total assets and	l total re	evenue.	
If you are a member of an associated group ($\sqrt{\ }$)	242 (Yes)						
Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End		Total Assets		Т	otal Revenue
	(п арриоаво)		+ 243		• .	+ 244	•
			+ 245		• 4	+ 246	•
	<u> </u>	_	+ 247			+ 248 _	•
	5 + 247, etc		. = 249		•		
Aggregate of Total Revenue 241 + 244 + 246	6 + 248, etc				=	250	•
Determination of Applicability							
••							
Applies if either Total Assets 249 exceeds \$5,000,0	000 or Total Revenue [250] (exceeds \$10,000,000.					
Short Taxation Years - Special rules apply for determined partnership(s) / joint venture(s) of which the corporate the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rules apply for determined the corporate is a special rule of the c					corpora	tion or a	iny fiscal period of
Associated Corporation -The total assets or total re date of the claiming corporation's taxation year end.	•	ŕ			n year	ending (on or before the
If CMT is applicable to current taxation year, complete	section Calculation: CMT b	elow and Corporate Minim	ıum Tax	Schedule 101.			
Calculation: CMT (Attach Schedule 101)							
Gross CMT Payable CMT Base From Sch		• X From 30	Ontaria		(4% =	276	•
Subtract: Foreign Tax Credit for CMT purposes (Attac	If negative, e	enter zero	Ontario	Allocation	_	277	•
Subtract: Income Tax					– From	190	•
Net CMT Payable (If negative, enter NIL on Page	e 17.)				=	280	•
		000		_			
If 280 is less than zero and you do not have a CMT	·	_	ie Tax S	ummary, on Page	17.		
If 280 is less than zero and you have a CMT credit							
If 280 is greater than or equal to zero, transfer 230	to Page 17 and transfer	²⁸⁰ to Page 17 , and to P	art 4 of S	Schedule 101: Con	tinuity	of CMT	Credit Carryovers.
CMT Credit Carryover available From So	chedule 101				From	2333	•
Application of CMT Credit Carryovers							
A. Income Tax (before deduction of specified credi					+ From	190	•
Gross CMT Payable		_		<u>•</u>			
Subtract: Foreign Tax Credit for CMT purposes If 276 – 277 is negative, enter NIL in 290		=		<u>.</u>		[000]	
Income Tax eligible for CMT Credit					_	300	
income rax engine for our orealt					_	[300]	
B. Income Tax (after deduction of specified credits)				+ From	230	•
Subtract: CMT credit used to reduce income tax					_	310	•
Income Tax					=	320	•
							Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of 2	30 300 and vour CMT o	credit carryover available	2333				
If only B applies, 310 cannot exceed the lesser o							
c, 2 apprices, 310 carriot exceed the lesser of	. 230 and your own cred	July over available 233	当 .				

Capital Tax (Refer to guide and Int.B. 3011R)

If your corporation is a Financial Institution (s.58(2)), complete lines 480 and 430 on page 10 then proceed to page 13.

If your corporation is not a member of an associated group and/or partnership and the Gross Revenue and Total Assets as calculated on page 10 in 480 and 430 are both \$3,000,000 or less, your corporation is exempt from Capital Tax for the taxation year, except for a branch of a non-resident corporation. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership (any reference to partnership includes joint venture). The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets must be adjusted by adding the

corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Inf.B.3017R).

Any assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a nonresident subject to tax by virtue of s.2(2)(a) or 2(2)(b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Paid-up c	apital	
Paid-up capital	stock (Int.B. 3012R and 3015R)	+ 350
Retained earni	ngs (if deficit, deduct) (Int.B. 3012R)	± 351 •
Capital and oth	er surpluses, excluding appraisal surplus (Int.B. 3012R)	+ 352
Loans and adva	ances (Attach schedule) (Int.B. 3013R)	+ 353
Bank loans (Int	.B. 3013R)	+ 354
Bankers accep	tances (Int.B. 3013R)	+ 355
Bonds and deb	entures payable (Int.B. 3013R)	+ 356
Mortgages pay	able (Int.B. 3013R)	+ 357
	able (Int.B. 3013R)	+ 358
	s (including income tax reserves, and deferred revenue where it would also paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	+ 359
Contingent, inv	estment, inventory and similar reserves (Int.B. 3012R)	+ 360
Other reserves	not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R).	+ 361
Share of partne	ership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R).	+ 362
Subtotal .		= 370
Subtract:	Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)	_ [371]
	Deductible R & D expenditures and ONTTI costs deferred for income tax	
	if not already deducted for book purposes (Int.B. 3015R)	_ 372
Total Paid-up	Capital	_ [380]
Subtract:	Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	
	as prescribed by regulation	_ [382]
Net Paid-up	Capital	= 390
Attach compute are eligible for	ations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial pathe allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.	aper, etc.)
Bonds, lien not interest coupor	es and similar obligations, (similar obligations, e.g. stripped s, applies to taxation years ending after October 30, 1998)	+ 402
Mortgages due	from other corporations	+ 403
Shares in other	corporations (certain restrictions apply) (Refer to guide)	+ 404
Loans and adv	ances to unrelated corporations	+ 405
Eligible loans a	nd advances to related corporations (certain restrictions apply) (Refer to guide)	+ 406
Share of partne	ership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407
Total Eligible	e Investments	= [410] <u>•</u>
continued or	Page 10	

Capital Tax	continued on Page 9	CT23	Page 10 of 20
Total Assets (Int.B	3. 3015R)		
Total Assets per balance	sheet	+ 420	•
Mortgages or other liabilit	ies deducted from assets	+ 421	•
Share of partnership(s)/jo	int venture(s) total assets (Attach schedule)		•
·	artnership(s)/joint venture(s)		•
Total Assets as adjusted			•
	(if deducted from assets)	+ 440 441	
			ļ
	is if booked		•
	ljustments (specify on an attached schedule)		•
	Wance (410 ÷ 450) X 390		•
Taxable Capital	390 – 460	= 470	•
`	djusted to include the share of any partnership(s)/joint venture(s) Gross Revenue) . sted)	480	
	of Capital Tax for all Corporations except Fir of the CT23 may only be used for a taxation year that commenced after December 31, calculations on page 13.		s
Important: OR	If the corporation is a family farm corporation, family fishing corporation complete only the capital tax calculations in Section A below. If the corporation is not a member of an associated group and/or partner the Capital Tax calculations in Section C on page 11, selecting and compaphies to the corporation.	ership, complete Section B be	low, then review only
OR	If the corporation is a member of an associated group and/or partnership page 11, and if applicable, complete Section E or Section F on page 12 connected partnership, please refer to the CT23 guide for additional ins section.	. Note: if the corporation is a r	member of a
SECTION A			
corporation or a credit u	y if the corporation is a family farm corporation, a family fishing nion that is not a Financial Institution (Int.B.3018).		
Enter NIL in 550 on page	2.12 and complete the tax return from that point.		
SECTION B			
B1. Calculation of Ta	xable Capital Deduction (TCD) Number of Days after De and before Ja		
	7,500,000 X 36		•
	10,000,000 X 37 Days after De and before J.		•
	12,500,000 X 38	÷ 73 = + 504	•
	Days after De	ec. 31, 2007 Total Days	
	15,000,000 X 39	÷ 73 = + 505	•
	Taxable Capital Deduction (TCD) 501 +	+ 502 + 504 + 505 = 503	•
B2. This section appl	ies to corporations to calculate the prorated capital tax rate.		
Calculation of Ca	phar rax rate	of Days in Taxation Year re Jan.1, 2007 Total Days	
		÷ [73] = + [511] Dec. 31, 2006 e Jan. 1, 2009 Total Days	%
	0.285% X 557	÷ 73 = + 512	%
continued on Page 11	Capital Tax Rate 511 + 512	= 516	%

0241X (2014/05)

Capital Tax Calculation continued from Page 10

SE	ECTION C							
This	section applie	es if the corporation is	not a member of an associ	ated group and/or p	artnership.			
C1.	If 430 and 4	on page 10 are both	n \$3,000,000 or less, enter	NIL in ⁵⁵⁰ on page	12 and complete the	return from that point.		
C2.	If taxable Cap	pital in ⁴⁷⁰ is equal to	o or lesser than the TCD in	n 503, enter NIL in	550 on page 12 and	complete the return from	n that point.	
C3.	If taxable Cap the return fro		he TCD in 503, complete t	ne following calcula	tion and transfer the	amount from 523 to 5	on page 12, and com	plete
	+ From 470	•						
	- From 503	•				Days in Taxation Year		
	= 471	•	X From 30	X From 516 tion	Capital Tax Rate	X 555 = 365 (366 if leap year) If floating taxation year, refer to guide.	Transfer to 543 on page complete the return from the	

SECTION D

This section applies ONLY to a corporation that is a member of an associated group (excluding Financial Institutions and corporations exempt from Capital Tax) and/or partnership. You must check either 509 or 524 and complete this section before you can calculate your Capital Tax Calculation under either Section E or Section F.

D1. 509 (√ if applicable)

All corporations that you are associated with do not have a permanent establishment in Canada.

If Taxable Capital 470 on page 10 is equal to or less than the TCD 503 on page 10, enter NIL in 550 on page 12 and complete the return from that point.

If Taxable Capital 470 on page 10 exceeds the TCD 503 on page 10, proceed to **Section E**, enter the TCD amount in 542 in Section E, and complete Section E and the return from that point.

D2. $524 (\sqrt{\text{if applicable}})$

One or more of the corporations that you are associated with maintains a permanent establishment in Canada.

You and your associated group may continue to allocate the TCD by completing the Calculation below. Or, the associated group **may file an election** under subsection 69(2.1) of the *Corporations Tax Act*, whereby total assets are used to allocate the TCD among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as **Net Deduction**) of the capital tax effect relating to the TCD to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.

The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.

In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

D2. Calculation is on next page

Capital Tax Calculation continued from Page 11

DOLLARS ONLY

0241X (2014/05)

						DOLLY INCOME!
D2. Calculation Do not complete this calculate	tion if ss.69(2.1) e	lection is filed				
Taxable Capital from 470 on page 10				+ Fro	om 470	
Determine aggregate taxable capital of an assoc corporations exempt from capital tax) and/or part						
Names of associated corporations (excluding Financial Institutions and corporations exempt from Capital Tax) having a permanent establishment in Canada (if insufficient space, attach schedule)		Ontario Corporations Tax Account No. (MOF)	Taxation Year End		Taxab	le Capital
(II IIIsumcient Space, attach Schedule)		(if applicable)		+	531	•
				+	532	
				+	533	
Aggregate of Taxable Capitals 470 + 531 + 5	32 + 533, etc				540	
Aggregate of Taxable Capitals 470 4 301 4 3	52 + [555], etc					
year, is NIL. Enter NIL in 523 If 540 above is	in section E belo greater than the T	w, as applicable CD [503] on page 10,	age 10, the corporation' the corporation must co	mpute its		
From 470	• ÷ From 540	•	X From 503	•	= 541	•
			_	Tra	nsfer to 542	in Section E below
Ss.69(2.1) Election Filed						
[591] (✓ if applicable) Election filed. Attach a co		vith this CT23 Return.				
SECTION E						
This section applies if the corporation is a member of a Taxable Capital 540 above, exceeds the TCD 503 or		nd/or partnership whose	total aggregate			
Complete the following calculation and transfer the amo	ount from 523 to 54	3 , and complete the ret	urn from that point.			
+ From 470 •						
					Tota	Capital Tax for
- [542]		. —	Days in tax			axation year
= 471 <u> </u>	Ontario Allocation	% X From [516]	% X [555] ital Tax Rate		+ 523	•
		Oup	*365 (366	if leap year)		r to $\lfloor 543 \rfloor$ and complete the return from that point
SECTION F						
This section applies if a corporation is a member of an	associated group and	the associated group ha	s filed a ss.69(2.1) election			
· ·			, ,			
+ From 470 • X From 30	1	% X From 516	%	= +	- 561	•
	Ontario Allocation		pital Tax Rate			
 Capital tax deduction from 995 relating to your 	corporation's Tax d	eduction, on Schedule 59	91	– Fro	om 995	•
				=	562	•
		Days in tax	kation vear		Tota	Capital Tax for
Capital Tax	1	• X 555	,	=	563 the ta	axation year
Capital Tax		<u> </u>	6 if leap year)			
		000 (000	on loap year)			r to $\lfloor 543 \rfloor$ and complete he return from that point
						,
* If floating taxation year, refer to guide.						
Capital Tax before application of specified credits .					= 543	
Subtract: Specified Tax Credits applied to reduce capita		o guide)			_ [546]	•
Capital Tax 543 - 546 (amount cannot	be negative)				= 550	Transfer to Dans 47
						Transfer to Page 17
continued on Page 13						

Taxation Year End

DOLLARS ONLY

Capital lax continued from Page 12	
Calculation of Capital Tax for Financial Institutions	
1.1. Credit Unions only	
For taxation years commencing after May 4, 1999 enter NIL in 550 on page 12 and complete the return from that point.	
1.2. Other than Credit Unions	
(Retain details of calculations for amounts in boxes 565 and 570 . Do not submit with this tax return.)	
Days in taxation year Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1 Days in taxation year % X From 30 % X 555	= + 569 •
Days in taxation year	
Adjusted Taxable Paid up Capital a coordance with **365 (366 if leap year)	= + <u>[574]</u>
Division B.1 in excess of Basic Capital Amount	
Capital Tax for Financial Institutions – other than Credit Unions (before Sections 2) 569 + 574	= 575
* if floating taxation year, refer to guide.	
2. Small Business Investment Tax Credit (Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)	
Allowable Credit for Eligible Investments	_ [585]
Financial institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (√) (Yes)	
Capital Tax - Financial Institutions 575 - 585	= 586
Premium Tax (s.74.2 & 74.3) (Refer to guide)	
(1) Uninsured Benefits Arrangements	= [588]
(2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in 588.) Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with	
unlicensed insurers.	
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to guide)	_ [589]
Premium Tax 588 - 589	= 590 <u>Transfer to page 17</u>

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

Add:						
Federal capital cost allowand	ce			+ 601	<u>•</u>	
Federal cumulative eligible of	capital deduction			+ 602	<u>•</u>	
Ontario taxable capital gain				+ 603	<u>•</u>	
Federal non-allowable reser	rves. Balance beginning	of year		+ 604	<u>•</u>	
Federal allowable reserves.	Balance end of year.			+ 605	<u>•</u>	
Ontario non-allowable reserv	ves. Balance end of yea	r		+ 606	•	
Ontario allowable reserves.	Balance beginning of ye	ar		+ 607	•	
Federal exploration expense	es (e.g. CEDE, CEE, CD	E, COGPE)		+ 608	•	
Federal resource allowance	(Refer to guide)			+ 609	<u> </u>	
Federal depletion allowance				+ 610	•	
Federal foreign exploration a	and development expens	ses		+ 611	•	
Crown charges, royalties, re Management fees, rents, roy				+ 617	•	
		ays in Taxation Year	,			
	Days after Dec. 31, 2002 at	-				
	before Jan. 1, 20	04 Total Days		_		
● X 5/1	2.5 X 33	÷ 73	= + [633]			
	Days after Dec. 31, 2003					
5		I otal Days	= + 634	•		
612 <u>•</u> X 5/1.	4.0 X 34	÷ 73) = + [634]			
Total add-back amount for M	Management fees, etc.	633 + 634	=	● + 613	•	
Federal Scientific Research	Expenses claimed in ve	ar from line 460 of fe	ed. form T661			
excluding any negative amo				+ 615	•	
Add any negative amount in	473 from Ont. CT23 S	chedule 161		+ 616	•	
					_	
Federal allowable business i	investment loss			+ 620	<u>•</u>	
Total of other items not allow	ved by Ontario but allow	ed federally (Attach s	schedule)	+ 614	•	
	601 to 611 + 617	. — .				
Total of Additions	[001] 10 [011] 1 [011] 1 [010] 1 [010] 1 [010 1 020 1 014	=	● 640	Transfer to page 1
Dadwat.						
Deduct: Ontario capital cost allowand	ce (excludes amounts de	educted under 675)		+ 650	•	
Ontario cumulative eligible c	capital deduction			+ 651	•	
Federal taxable capital gain				+ 652	•	
Ontario non-allowable reserv				+ 653	•	
Ontario allowable reserves.	-	•			•	
Federal non-allowable reser	•				•	
Federal allowable reserves.	•				•	
Ontario exploration expense	0 0 1				•	
Ontario depletion allowance				+ 658	•	
Ontario resource allowance				+ 659	•	
	nent (Attach schedule)				•	
	ioni (Allachi schiedule)					
•	erate electricity from not	iral das alternative o	r renewable recourse	s + [675]	•	
CCA on assets used to gene	erate electricity from nati	ural gas, alternative o	r renewable resource	s + 675	<u> </u>	

Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ continued from Page 14 From ± 600 Net Income (loss) for federal income tax purposes, per federal Schedule 1. 640 Total of Additions on page 14 . Subtotal of deductions on page 14. **Deduct:** Ontario New Technology Tax Incentive (ONTTI) Gross-up (Applies only to those corporations whose Ontario allocation is less than 100 % in the current taxation year.) Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year **ONTTI Gross-up deduction calculation:** Gross-up of CCA From - From 662 663 X 100 662 30 From Ontario Allocation Workplace Child Care Tax Incentive (WCCT) (Applies to eligible expenditures incurred prior to January 1, 2005.) X 30% X Qualifying expenditures: 665 666 From 30 Ontario Allocation Workplace Accessibility Tax Incentive (WATI) (Applies to eligible expenditures incurred prior to January 1, 2005.) • X 100% X Qualifying expenditures: 667 668 Ontario Allocation Number of Employees accommodated 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) • X 30% X 100 Qualifying expenditures: 671 From 30 Ontario Allocation **Educational Technology Tax Incentive (ETTI)** (Applies to the eligible expenditures incurred prior to January 1, 2005.) X 15% X Qualifying expenditures: 672 673 From 30 + 678 Ontario allowance business investment loss . + 679 Ontario Scientific Research Expenses claimed in year in 477 from Ont. CT23 Schedule 161 Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003) + 677 Total of other deductions allowed by Ontario (Attach schedule) Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 ● ▶ 680 Net income (loss) for Ontario Purposes 690 600 + 640 680 Transfer to Page 4 **Continuity of Losses Carried Forward**

	unty or Losses oa	Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year		700 (2)	710 (2)	720 (2)	730	740	750
Add:	Current year's losses (7)	701	711	721	731	741	751
	Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal		703	713	723	733	743	753
Subtract	Utilized during the year to reduce taxable income	704 (2)	715 (2)(4)	724 (2)	734 (2)(4)	744 (4)	754 (4)
	Expired during the year	705		725	735	745	
	Carried back to prior years to reduce taxable income (5)	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
Subtotal		707	717	727	737	747	757
Balance	at End of Year	709 (8)	719	729	739	749	759

Analysis of Balance at End of Year by Year of Origin

	Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only	Farm Losses	Restricted Farm Losses
800	9th preceding taxation year	817 (9)	860 (9)		850	870
801	8th preceding taxation year	818 (9)	861 (9)		851	871
802	7th preceding taxation year	819 (9)	862 (9)		852	872
803	6th preceding taxation year	820	830	840	853	873
804	5th preceding taxation year	821	831	841	854	874
805	4th preceding taxation year	822	832	842	855	875
806	3rd preceding taxation year	823	833	843	856	876
807	2nd preceding taxation year	824	834	844	857	877
808	1st preceding taxation year	825	835	845	858	878
809	Current taxation year	826	836	846	859	879
Total		829	839	849	869	889

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/income/at-risk amount 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) Where a limited partner has limited partnership losses, attach loss calculation for each partnership.
- (7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

Request for Loss Carry-Back (s.80(16))

Applies to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a
 balance of loss available to carry forward to a future year, it is the corporation's
 responsibility to claim such a balance for those years following the year of loss
 within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under any Act administered by the Ministry of Finance.

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
 - 1) the first day of the taxation year after the loss year,
 - the day on which the corporation's return for the loss year is delivered to the Minister, or
 - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a predecessor corporation, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Application of Losses	Non-Capital Losses	Losses	Farm Losses	Losses			
Total amount of loss	910	920	930	940			
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income Predecessor Ontario Corporation's Taxation Year Ending Tax Account No. (MOF) year month day							
i) 3 rd preceding	911	921	931	941			
ii) 2 nd preceding 902	912	922	932	942			
iii) 1st preceding 903	913	923	933	943			
Total loss to be carried back	From 706	From 716	From 726	From 736			
Balance of loss available for carry-forward	919	929	939	949			
Summary	Certificat	ion					
Income tax	including all sche	ed signing officer of the	filed with or as part of	this CT23 return, has			
Corporation Minimum Tax + From 280	information is in a certify that the fin	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					
Capital Tax	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						
Premium Tax	statement attach						
Total Tax Payable = 950	<u>-</u>						
Subtract: Payments	Title						
Capital Gains Refund (s.48) – 965	Full Residence Ad	Idroco					
Qualifying Environmental Trust Tax Credit (Refer to guide) – 985	• I dii Nesidelice Ad	iuicss					
Specified Tax Credit (Refer to guide) 955	<u>•</u>						
Balance	<u>-</u>						
If payment due Enclosed * 990	<u>-</u>						
If overpayment: Refund (Refer to guide) = 975	<u>·</u>						
Apply to year month day 980 (includes credit interest)	Signature		Date				
*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 Corporation's Tax Account No. (MOF) on the back of cheque or money order.	Note: Section 76 o	of the <i>Corporations Tax</i>	Act provides penaltie	s for making false or			
(Refer to guide for other payment methods.)	misleading statements or omissions. 0241X (2014/05						

MGS Schedule A

Schedule A: Information on Ontario Corporations

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



Page 18 of 20

To submit additional Director or Officer Information, please photocopy this page and attach the completed schedules with your return.										
Identification										
Corporation's Legal Name (including	punctuation)				Ontario	Corporati	ion No.(N	/IGS) Dat	e of Incorpo	ration or Amalgamation
						•	-	\neg	year	month day
			Director	r/Offic	er Informa	ition				
Full Name and Address for Ser	vice:									
Last Name		F	irst Name		Mido	lle Name(s	s)			
Street Number and Name Suite										
City/Town/Village		P	rovince/State	Э	Cou	ntry			Postal/Zip	Code
	200									
Director	Officer									
Are you a Resident Canadian?	State the ap	pointment pe	eriod for eacl	h of the	following:			Other Ti	tles <i>(please</i> s	specify):
(Applies to directors of		Dat	e Appointed		Date	Ceased		Chair		Chief Executive Officer
business corporations only)		year	month	day	year	month	day	Chair F	Person	Chief Financial Officer
Yes No	President							Chairm		Chief Information Officer
Date Elected	Secretary	1 1				1 ;		Vice-C		Chief Operating Officer Chief Administrative
year month day			<u> </u>					Vice-P		Officer
	Treasurer							_	ant Secretary ant Treasurer	Comptroller
Date Ceased	General Manager	1 1	, ,					Chief N		Authorized Signing Officer
year month day	Other	1 1	<u> </u>						ive Director	_
	(specify)							Manag	ing Director	Other (untitled)
			Director	dOffic	er Informa	tion				
Full Name and Address for Ser	vico:		Director	/OIIIC		ition				
Last Name	VICE.	le	irst Name		Mido	lle Name(s	,\			
Lastivanie			iist ivailie		IVIIC	ile ivallie(s	?)			
Street Number and Name					Sui	te				
City/Town/Village		Р	rovince/State	Э	Cou	ntry			Postal/Zip	Code
Director	Officer									
Are you a Resident Canadian?	State the ap	pointment po	eriod for eacl	h of the	following:			Other Ti	tles <i>(please</i> s	specify):
(Applies to directors of	·	. Dat	e Appointed		Date	Ceased			(,	
business corporations only)		year	month	day	year	month	day	Chair Chair F	Person	Chief Executive Officer Chief Financial Officer
Yes No	President	1 1	1 1	1		İ		Chairm	nan	Chief Information Officer
Data Floated	Sagret	1 1	<u> </u>	<u> </u>				Chairw Vice-C		Chief Operating Officer
Date Elected year month day	Secretary							Vice-P		Chief Administrative Officer
	Treasurer								ant Secretary	Comptroller
Date Ceased	General	1 1	1 1	1				Chief N	ant Treasurer Manager	Authorized Signing Officer
year month day	Manager		<u> </u>	<u> </u>					tive Director	
Other (specify)										

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

MGS Schedule A

Schedule A: Information on Ontario Corporations

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



Page 19 of 20

To submit additional Director	or Officer I	nformatio			opy this ficatio		and atta	ch the	complet	ed schedu	ules w	ith your	return.
Corporation's Legal Name (including	punctuation)					Ontario	Corpora	tion No.(MGS) Da	te of Incorp	oration	or Amalç	jamation
						ı		1 1		year	r ı l	month	day
			Director	/Offic	er Inf	ormat	ion						
Full Name and Address for Ser	vice:		Dii ootoi	, 5	, or inn	Jimat							
Last Name		F	irst Name			Middle	Name(s	s)					
Street Number and Name						Suite							
City/Town/Village		F	rovince/State	Э		Count	ry	Postal/Zip Code					
Director	Officer	'				•				'			
Are you a Resident Canadian? (Applies to directors of	State the ap		eriod for each	n of the	following		Ceased		Other T	itles (please	e specii	fy):	
business corporations only)		year	month	day	у	ear	month	day	Chair Chair			Chief Executi Chief Financi	
Yes No	President	1 1	1 1			1 1			Chair	man		Chief Informa	ation Officer
Date Elected	Secretary				 	<u> </u>			Chair		_	Chief Operati Chief Adminis	-
year month day										President	□,	Officer	Jadavo
	Treasurer								_	tant Secretary tant Treasurer	_	Comptroller	
Date Ceased year month day	General Manager	1 1				1 1				Manager		Authorized S Officer	gning
	Other (specify)			İ					\ =	utive Director ging Director		Other (untitle	d)
			Director	·/Offic	er Inf	ormat	ion						
Full Name and Address for Ser	vice:												
Last Name		F	irst Name			Middle	Name(s	s)					
Street Number and Name		·				Suite							
City/Town/Village		F	Province/State)		Count	ry			Postal/Zi	p Code	!	
Director	Officer												
Are you a Resident Canadian? (Applies to directors of State the appointment period for each of the following: Other Titles (please specify): Date Appointed Date Ceased													
business corporations only)		year	month	day	у	ear	month	day	Chair Chair			Chief Executi Chief Financi	
Yes No	President	1 1				1 1			Chair			Chief Informa	
Date Elected	Secretary	1 1				1 1			Chair			Chief Operati Chief Admini:	-
year month day	Treasurer		<u> </u>	<u> </u>	 	<u> </u>				President tant Secretary		Officer Comptroller	
Date Ceased	General		<u> </u>			<u> </u>			Assis	tant Treasurer	_		ianina
year month day	Manager		1 1							Manager utive Director		Authorized S Officer	5·····9
	Other (specify)								_ =	ging Director		Other (untitle	d)

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

Schedule K

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



Page 20 of 20

Only one Schedule K may be submitted. Please do not photocopy.

	Identificat	ion					
Corporation's Legal Name (including punctuation)		Ontario Corporation No.(MGS)	Date of Incorporation or Amalgamation				
			year month day				
	Nair COSS and Manager						
	Chief Officer/Manage						
Name and Office Address of the Chief Officer/Mana		Not Applicable					
Last Name	First Name	Middle Name(s)					
Street Number and Name		Suite					
City/Town/Village	Province	Country	Postal Code				
State the appointment period for the position of Chi	of Officer/Manager	Date Appointed year month day	Date Ceased year month day				
State the appointment period for the position of one	er Officer/Manager.						
	L						
	Agent for Service I	Information					
State if the Agent for Service is an individual or a co							
Please check ☑ box if applicable ☐ Individua		NAS-Jalla Nila va a /a \					
Agent's Last Name	First Name	Middle Name(s)					
Street Number and Name		Suite					
City/Town/Village	Province	Country	Postal Code				
			Ontario Corporation No.				
Please check	ion						
Corporation Name (including punctuation)							
Care Of							
Street Number and Name		Suite					
City/Town/Village	Province	Country	Postal Code				
	I						

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