



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

2004/  
2005

# CT23 Corporations Tax and Annual Return

For taxation years commencing after December 31, 2002

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 filed or Annual Return exempt. Refer to guide)*  Yes  No

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

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

# Exempt From Filing (EFF) Corporations Tax Return Declaration

Taxation Year End		
year	month	day



Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)
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**This EFF Declaration must be filed for each taxation year that the corporation is exempt from filing and must be filed within 6 months after the corporation's taxation year end.**

**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 revenue exceeds \$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 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:

- 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.

■ 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.

■ 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 for EFF declarations only. In cases where the Annual Return, which includes page 1, is **also** being filed, completion of these fields is **not** required.

1. Corporation's Mailing Address

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2. Ontario Corporation No. (MGS)

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3. Canada Revenue Agency Business No.

If applicable, enter	

I, (Please print name in full) declare that:

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

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.**

If you check "Yes" to ALL of the following criteria, you are eligible to file the **CT23 Short-Form Corporations Tax Return**. To obtain a copy, contact the Ministry of Finance at the numbers listed on page 3 of the guide.

- |  |  |  |  |  |  |  |  |  |   |
|--|--|--|--|--|--|--|--|--|---|
| <p><b>Yes No</b></p> <p><input type="checkbox"/> <input type="checkbox"/> 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> <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table> <p style="margin-left: 200px;">%</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. (<i>Refer to guide.</i>)</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><b>Yes No</b></p> <p><input type="checkbox"/> <input type="checkbox"/> 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 <b>not</b> claiming a tax credit other than the Incentive Deduction for Small Business Corporations (IDSBC), Co-operative Education Tax Credit (CETC), Graduate Transitions Tax Credit (GTTC) or Apprenticeship Training Tax Credit (ATTC).</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 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 Corporations Tax Return

Identification continued (for CT23 filers only)

Type of Corporation – Please check  box(es) if applicable in sections **1** & **2**

- 1**
- 1  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))
  - 2  Other Private
  - 3  Public
  - 4  Non-share Capital
  - 5  Other (specify) ▼

Share Capital with full voting rights owned by Canadian Residents  (nearest percent) %

Ontario Retail Sales Tax Vendor Permit No. (use Head Office no.)

if applicable, enter

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Ontario Employer Health Tax Account No. (use Head Office no.)

if applicable, enter

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Specify major business activity


- 2**
- 1  Family Farm Corporation s.1 (2)
  - 2  Family Fishing Corporation s.1 (2)
  - 3  Mortgage Investment Corporation s.47
  - 4  Credit Union s.51
  - 5  Bank Mortgage Subsidiary s.61 (4)
  - 6  Bank s.1 (2)
  - 7  Loan and Trust Corporation s.61 (4)
  - 8  Non-resident Corporation s.2(2)(a) or (b)
  - 9  Non-resident Corporation s.2(2)(c)
  - 10  Mutual Fund Corporation s.48
  - 11  Non-resident Corporation s.2(2)(c)
  - 12  Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)
  - 14  Bare Trustee Corporation
  - 15  Branch of Non-resident s.63(1)
  - 16  Financial institutions prescribed by Regulation only
  - 17  Investment Dealer
  - 18  Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale
  - 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
  - 21  Insurance Exchange s.74.4
  - 22  Farm Feeder Finance Co-operative Corporation
  - 23  Professional Corporation (incorporated professionals only)

Please check  box(es) if applicable:

- First Year of Filing
- Amended Return
- Taxation Year End has changed - Canada Revenue Agency approval required
- Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see guide.)
- Final Taxation Year before Amalgamation
- Floating Fiscal Year End
- Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent establishment outside Ontario
- Acquisition of Control fed s. 249(4)  
Date Control was acquired

year	month	day

	Yes	No
Was the corporation inactive throughout the taxation year?	<input type="checkbox"/>	<input type="checkbox"/>
Has the corporation's Federal T2 Return been filed with the Canada Revenue Agency?	<input type="checkbox"/>	<input type="checkbox"/>
Are you requesting a refund due to: the Carry-back of a Loss?	<input type="checkbox"/>	<input type="checkbox"/>
an Overpayment?	<input type="checkbox"/>	<input type="checkbox"/>
a Specified Refundable Tax Credit?	<input type="checkbox"/>	<input type="checkbox"/>
Are you a Member of a Partnership or Joint Venture?	<input type="checkbox"/>	<input type="checkbox"/>

**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).

**DOLLARS ONLY**

Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15)	± From	690	
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	
Subtract: Taxable dividends deductible, per federal Schedule 3	–	3	
Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002R)	–	4	
Subtract: Federal Part VI.1 tax	–	5	
Subtract: Prior years' losses applied – Non-capital losses	– From	704	
Net capital losses	From (page 16)	715	inclusion rate % = 714
Farm losses	– From	724	
Restricted farm losses	– From	734	
Limited partnership losses	– From	754	
<b>Taxable Income (Non-capital loss)</b>	=	10	
Addition to taxable income for unused foreign tax deduction for federal purposes	+	11	
<b>Adjusted Taxable Income</b>	10 + 11 (if 10 is negative, enter 11)	=	20

**Taxable Income**

**Number of Days in Taxation Year**

From 10 (or 20 if applicable)	×	30	Ontario Allocation	×	12.5%	×	33	÷	73	Total Days	= +	29
From 10 (or 20 if applicable)	×	30	Ontario Allocation	×	14.0%	×	34	÷	73	Total Days	= +	32
<b>Income Tax Payable</b> (before deduction of tax credits)	29 + 32	=	40									

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

**If this section is not completed, the 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? (  )  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 (line 410 of the T2 return) for the year before the application of fed.s.125(5.1)		55

**Ontario Business Limit Calculation**

320,000 X	31	÷	** 365	= +	46			
400,000 X	34	÷	** 365	= +	47			
Business Limit for Ontario purposes	46 + 47	= +	44	×	48	Percentage of Federal Business limit (from T2 Schedule 23). Enter 100% if not associated.	=	45
<b>Income eligible for the IDSBC</b>	From 30	Ontario Allocation	×	56	=	60		
					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)).

Income Tax continued from Page 4

Number of Days in Taxation Year

Calculation of IDSBC Rate

7.0% X

Days after Dec. 31, 2002 and before Jan. 1, 2004

Total Days

31 / 73

= + 89

Days after Dec. 31, 2003

Total Days

34 / 73

= + 90

8.5% X

IDSBC Rate for Taxation Year

89 + 90

= 78

Claim

From 60

X From 78

= 70

Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable income (or if associated, the associated group's taxable income) is greater than the amount in 114 below.

Surtax on Canadian-controlled private corporations (s.41.1)

Applies if you have claimed the Incentive Deduction for Small Business Corporations.

Associated Corporation - The taxable income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

\*\* Taxable Income of the corporation

From 10 (or 20 if applicable)

+ 80

If you are a member of an associated group ( ) 81 (Yes)

Name of associated corporation (Canadian & foreign)

Ontario Corporations Tax Account No. (MOF)

Taxation Year End

\*\*Taxable income

Table with 3 columns: Name of associated corporation, Ontario Corporations Tax Account No. (MOF), Taxation Year End

Table with 3 columns: Ontario Corporations Tax Account No. (MOF), Taxation Year End, \*\*Taxable income

Table with 3 columns: Taxation Year End, \*\*Taxable income

+ 82, + 83, + 84, = 85

Aggregate Taxable Income

80 + 82 + 83 + 84, etc.

= 85

Number of Days in Taxation Year

320,000 X

Days after Dec. 31, 2002 and before Jan. 1, 2004

Total Days

31 / 73

= + 115

400,000 X

Days after Dec. 31, 2003

Total Days

34 / 73

= + 116

115 + 116

=

- 114

(If negative, enter NIL)

= 86

Number of Days in Taxation Year

Calculation of Specified Rate for Surtax

4.667% X

Days after Dec. 31, 2002

Total Days

38 / 73

= + 97

From 86

X From 97

= 87

From 87

X From 60

÷ From 114

= 88

Surtax Lesser of

70 or 88

= 100

\* Note: Short Taxation Years - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

**Additional Deduction for Credit Unions (s.51(4))** (Attach schedule 17) . . . . . 110

**Manufacturing and Processing Profits Credit (M&P) (s.43)**

**Applies** to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Ontario schedule 27.

The whole of the active business income qualifies as Eligible Canadian Profits if: **a)** your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and **b)** the total active business income is \$250,000 or less.

**Eligible Canadian 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

From 100 ÷ From 30 | | | | | % ÷ From 78 | | | | | % = 121

\*Ontario Allocation

Lesser of 56 or 121 . . . . . + 122

120 - 56 + 122 . . . . . = 130

**Taxable Income** . . . . . + 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

Subtract: Taxable Income 10 X Allocation % to jurisdictions outside Canada . . . . . - 140

Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses . . . . . - 141

10 - 56 + 122 - 140 - 141 . . . . . = 142

**Claim**

**Number of Days in Taxation Year**

143 Lesser of 130 or 142 X From 30 | | | | | % X 1.5% X 33 ÷ 73 Total Days = 154

\*Ontario Allocation

143 Lesser of 130 or 142 X From 30 | | | | | % X 2.0% X 34 ÷ 73 Total Days = 156

\*Ontario Allocation

M&P claim for taxation year 154 + 156 . . . . . = 160

*\*Note: Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))*

**Manufacturing and Processing Profits Credit for Electrical Generating Corporations** = 161

**Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity** . . . . . = 162

**Credit for Foreign Taxes Paid (s.40)**

**Applies** if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001R). (Attach schedule) . . . . . 170

**Credit for Investment in Small Business Development Corporations (SBDC)**

**Applies** if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former *Small Business Development Corporations Act*)

Eligible Credit 175 . . . . . Credit Claimed 180

**Subtotal of Income Tax** 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180 . . . . . = 190

**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 experimental development in Ontario.

Eligible Credit From  OITC Claim Form *(Attach original Claim Form)* . . . . . +  \_\_\_\_\_ •

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

Eligible Credit From  CT23 Schedule 113 *(Attach Schedule 113)* . . . . . +  \_\_\_\_\_ •

**Ontario Film & Television Tax Credit (OFTTC) (s.43.5)**

*Applies* to qualifying Ontario labour expenditures for eligible Canadian content film and television productions. Name of Production  \_\_\_\_\_

Eligible Credit From  of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* . . . . . +  \_\_\_\_\_ •

**Graduate Transitions Tax Credit (GTTC) (s.43.6)**

*Applies* to employment of eligible unemployed post secondary graduates, for employment commencing prior to July 6, 2004 and expenditures incurred prior to January 1, 2005. No. of Graduates From   \_\_\_\_\_

Eligible Credit From  CT23 Schedule 115 *(Attach Schedule 115)* . . . . . +  \_\_\_\_\_ •

**Ontario Book Publishing Tax Credit (OBPTC) (s.43.7)**

*Applies* to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.

Eligible Credit From  OBPTC Claim Form *(Attach both the original Claim Form and the Certificate of Eligibility)* . . . . . +  \_\_\_\_\_ •

**Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)**

*Applies* to labour relating to computer animation and special effects on an eligible production.

Eligible Credit From  of the Certificate of Eligibility issued by the Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* . . . . . +  \_\_\_\_\_ •

**Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)**

*Applies* to qualifying R&D expenditures under an eligible research institute contract.

Eligible Credit From  OBRITC Claim Form *(Attach original Claim Form)* . . . . . +  \_\_\_\_\_ •

**Ontario Production Services Tax Credit (OPSTC) (s.43.10)**

*Applies* to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not been claimed.

Eligible Credit From  of the Certificate of Eligibility issued by Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* . . . . . +  \_\_\_\_\_ •

**Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)**

*Applies* to qualifying labour expenditures of eligible products for the taxation year.

Eligible Credit From  of the Certificate of Eligibility issued by Ontario Media Development Corporation (OMDC) *(Attach the original Certificate of Eligibility)* . . . . . +  \_\_\_\_\_ •

**Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)**

*Applies* to qualifying expenditures in respect to eligible Canadian sound recordings.

Eligible Credit From  OSRTC Claim Form *(Attach both the original Claim Form and the Certificate of Eligibility)* . . . . . +  \_\_\_\_\_ •

**Apprenticeship Training Tax Credit (ATTC) (s.43.13)**

*Applies* to employment of eligible apprentices.

Eligible Credit From  CT23 Schedule 114 *(Attach Schedule 114)* . . . . . +  \_\_\_\_\_ •

**Total Specified Tax Credits**  +  +  +  +  +  +  +  +  +  +  =  \_\_\_\_\_ •

**Specified Tax Credits** *Applied to reduce Income Tax* . . . . . =  \_\_\_\_\_ •

**Income Tax**  -  OR Enter NIL if reporting Non-Capital Loss *(amount cannot be negative)* . . . . . =  \_\_\_\_\_ •

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see **Determination of Applicability** section for the CMT on **Page 8**. If CMT is not applicable, transfer amount in  to Income Tax in **Summary** section on **Page 17**.

**OR**  
If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the **Application of CMT Credit Carryovers** section part B, on **Page 8**.

DOLLARS ONLY

Total Assets of the corporation . . . . . +  . . . . .  
 Total Revenue of the corporation . . . . . +  . . . . .

The above amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

If you are a member of an associated group (  )  (Yes)

Name of associated corporation (Canadian & foreign) <i>(if insufficient space, attach schedule)</i>	Ontario Corporations Tax Account No. (MOF) <i>(if applicable)</i>	Taxation Year End	Total Assets	Total Revenue
			+ <input type="text" value="243"/>	+ <input type="text" value="244"/>
			+ <input type="text" value="245"/>	+ <input type="text" value="246"/>
			+ <input type="text" value="247"/>	+ <input type="text" value="248"/>
Aggregate of Total Assets	<input type="text" value="240"/> + <input type="text" value="243"/> + <input type="text" value="245"/> + <input type="text" value="247"/> , etc.		= <input type="text" value="249"/>	
Aggregate of Total Revenue	<input type="text" value="241"/> + <input type="text" value="244"/> + <input type="text" value="246"/> + <input type="text" value="248"/> , etc.			= <input type="text" value="250"/>

**Determination of Applicability**

Applies if either Total Assets  exceeds \$5,000,000 or Total Revenue  exceeds \$10,000,000.

**Short Taxation Years** - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

**Associated Corporation** - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedules 101**.

**Calculation: CMT** (Attach Schedule 101)

Gross CMT Payable . . . . . CMT Base From Schedule 101  . . . . . X From  Ontario Allocation % X 4% =  . . . . .  
 Subtract: Foreign Tax Credit for CMT purposes (Attach schedule) . . . . . -  . . . . .  
 Subtract: Income Tax . . . . . - From  . . . . .  
**Net CMT Payable** (If negative, enter NIL on Page 17.) . . . . . =  . . . . .

If  is less than zero and you do not have a CMT credit carryover, transfer  from Page 7 to Income Tax Summary, on Page 17.

If  is less than zero and you have a CMT credit carryover, complete A & B below.

If  is greater than or equal to zero, transfer  to Page 17 and transfer  to Page 17, and to Part 4 of Schedule 101: Continuity of CMT Credit Carryovers.

**CMT Credit Carryover available** From Schedule 101 . . . . . From  . . . . .

**Application of CMT Credit Carryovers**

**A.** Income Tax (before deduction of specified credits) . . . . . + From  . . . . .  
 Gross CMT Payable . . . . . + From  . . . . .  
 Subtract: Foreign Tax Credit for CMT purposes . . . . . - From  . . . . .  
 If  -  is negative, enter NIL in  =  . . . . .  
**Income Tax eligible for CMT Credit** . . . . . =  . . . . .

**B.** Income Tax (after deduction of specified credits) . . . . . + From  . . . . .  
 Subtract: CMT credit used to reduce income taxes . . . . . -  . . . . .  
**Income Tax** . . . . . =  . . . . .

Transfer to page 17

If A & B apply,  cannot exceed the lesser of  ,  and your CMT credit carryover available .

If only B applies,  cannot exceed the lesser of  and your CMT credit carryover available .



## 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 or joint venture of which they are a member. 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 (Int.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 s.69(3)).

**Paid-up Capital of Non-resident:** Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (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 capital

Paid-up capital stock (Int.B. 3012R and 3015R)	+	350		•
Retained earnings (if deficit, deduct) (Int.B.3012R)	±	351		•
Capital and other surpluses, excluding appraisal surplus (Int.B. 3012R)	+	352		•
Loans and advances (Attach schedule) (Int.B. 3013R)	+	353		•
Bank loans (Int.B. 3013R)	+	354		•
Bankers acceptances (Int.B. 3013R)	+	355		•
Bonds and debentures payable (Int.B. 3013R)	+	356		•
Mortgages payable (Int.B. 3013R)	+	357		•
Lien notes payable (Int.B. 3013R)	+	358		•
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	+	359		•
Contingent, investment, 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 partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)	+	362		•
<b>Subtotal.</b>	=	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		•
<b>Total Paid-up Capital</b>	=	380		•
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	-	381		•
<b>Electrical Generating Corporations Only</b> - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	-	382		•
<b>Net Paid-up Capital</b>	=	390		•

## Eligible Investments (Refer to guide and Int.B. 3015R)

Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial paper, term deposits, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, 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 advances to unrelated corporations	+	405		•
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to guide)	+	406		•
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+	407		•
<b>Total Eligible Investments</b>	=	410		•

continued on Page 10

**Total Assets** (Int.B. 3015R)

DOLLARS ONLY

Total Assets per balance sheet	+	420		•
Mortgages or other liabilities deducted from assets	+	421		•
Share of partnership(s)/joint venture(s) total assets ( <i>Attach schedule</i> )	+	422		•
Subtract: Investment in partnership(s)/joint venture(s)	-	423		•
<b>Total Assets as adjusted</b>	=	430		•
Amounts in 360 and 361 (if deducted from assets)	+	440		•
Subtract: Amounts in 371, 372 and 381	-	441		•
Subtract: Appraisal surplus if booked	-	442		•
Add or Subtract: Other adjustments (specify on an attached schedule)	±	443		•
<b>Total Assets</b>	=	450		•

**Investment Allowance** (  $410 \div 450$  ) X 390 **Not to exceed** 410 = 460 •

**Taxable Capital** 390 - 460 = 470 •

**Gross Revenue** (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue) 480

**Total Assets** (as adjusted) From 430

**Calculation of Capital Tax for all corporations except Financial Institutions**

*Note: This version (2004/2005) of the CT23 may only be used for a taxation year that commenced after December 31, 2002. (Financial Institutions use calculations on page 13)*

**Important:**

- If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only **Section A** below.
- OR** If the corporation is **not** a member of an associated group and/or partnership, complete **Section B** below, then review only the Capital Tax calculations in **Section C** below, selecting and completing the one specific subsection (e.g. C3) that applies to the corporation.
- OR** If the corporation **is** a member of an associated group and/or partnership, complete **Section B** below and **Section D** on page 11 and if applicable, complete **Section E** or **Section F** on page 12. Note: if the corporation is a member of a connected partnership, please refer to the 2004/2005 CT23 Guide for additional instructions before completing the capital tax section.

**SECTION A**

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution (Int.B. 3018). Enter NIL in 550 on page 12 and complete the return from that point.

**SECTION B**

Calculation of Taxable Capital Deduction (TCD)

		Number of Days in Taxation Year			
		Days before Jan. 1, 2005	Total Days		
5,000,000 X		35	73	= +	500 •
7,500,000 X		36	73	= +	501 •
10,000,000 X		37	73	= +	502 •
<b>Taxable Capital Deduction (TCD)</b>		500 + 501 + 502		=	503 •

**SECTION C**

This section applies if the corporation is **not** a member of an associated group and /or partnership.

- C1.** If 430 and 480 on page 10 are both \$3,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.
- C2.** If Taxable Capital in 470 is **equal to or less than the TCD** in 503, enter NIL in 550 on page 12 and complete the return from that point.
- C3.** If Taxable Capital in 480 **exceeds the TCD** in 503, complete the following calculation and transfer the amount from 523 to 543 on page 12, and complete the return from that point.

+ From	470	•				
- From	503	•				
=	471	•	X From	30	Ontario Allocation	
					365 (366 if leap year)	
					555	
						•
						= + 523 •

*If floating taxation year, refer to guide.*

*Transfer to 543 on page 12 and complete the return from that point*

## Capital Tax Calculation *continued from Page 10*

### 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  on page 10 is equal to or less than the TCD  on page 10, enter NIL in  on page 12 and complete the return from that point.

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

**D2.**  524 (✓ 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.

**Calculation** Do **not** complete this calculation if ss.69(2.1) election is filed

Taxable Capital From  on page 10 + From

**Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada**

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) (if applicable)	Taxation Year End	Taxable Capital		
<input type="text"/>	<input type="text"/>	<input type="text"/>	+ <input type="text" value="531"/>		
<input type="text"/>	<input type="text"/>	<input type="text"/>	+ <input type="text" value="532"/>		
<input type="text"/>	<input type="text"/>	<input type="text"/>	+ <input type="text" value="533"/>		
Aggregate of Taxable Capital	<input type="text" value="470"/>	<input type="text" value="531"/>	<input type="text" value="532"/>	+ <input type="text" value="533"/>	= <input type="text" value="540"/>



If  above is equal to or less than the TCD  on page 10, the corporation's Capital Tax for the taxation year, is NIL.

Enter NIL in  in section E on page 12, as applicable.

If  above is greater than the TCD  on page 10, the corporation must compute its share of the TCD below in order to calculate its Capital Tax for the taxation year under Section E on page 12.

$$\text{From } \boxed{470} \div \text{From } \boxed{540} \times \text{From } \boxed{503} = \boxed{541}$$

*Transfer to  in Section E on page 12*

#### Ss.69(2.1) Election Filed

591 (✓ if applicable) **Election filed.** Attach a copy of Schedule 591 with this CT23 Return. Proceed to **Section F** on page 12.



## Capital Tax *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  on page 12 and complete the return from that point.

#### 1.2. Other than Credit Unions

*(Retain details of calculations for amounts in boxes  and . Do not submit with this tax return.)*

<input type="text" value="565"/>	<input type="text"/>	•	X	0.6%	X	From	<input type="text" value="30"/>	<input type="text"/>	%	X	<input type="text" value="555"/>	÷ *365 (366 if leap year)	=	+	<input type="text" value="569"/>	•		
Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1																		
Days in taxation year Ontario Allocation																		
<input type="text" value="570"/>	<input type="text"/>	•	X	<input type="text" value="571"/>	X	From	<input type="text" value="30"/>	<input type="text"/>	%	X	<input type="text" value="555"/>	÷ *365 (366 if leap year)	=	+	<input type="text" value="574"/>	•		
Adjusted Taxable Paid up Capital in accordance with Division B.1 in excess of Basic Capital Amount																		
Days in taxation year Ontario Allocation Capital Tax Rate (Refer to guide)																		
															=	+	<input type="text" value="575"/>	•

**Capital Tax for Financial Institutions – other than Credit Unions (before Sections 2)**  +  =

\* 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	-	<input type="text" value="585"/>	•
---	---	----------------------------------	---

Financial institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (✓)  (Yes)

**Capital Tax - Financial Institutions**  -  =

*Transfer to  on Page 12*

### Premium Tax (s.74.2 & 74.3) *(Refer to guide)*

(1) Uninsured Benefits Arrangements	=	<input type="text" value="588"/>	•
-------------------------------------	---	----------------------------------	---

**Applies** to Ontario-related uninsured benefits arrangements.

(2) Unlicensed Insurance (enter premium tax payable in <input type="text" value="588"/> and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in <input type="text" value="588"/> .)	=	<input type="text" value="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)* -  •

**Premium Tax**  -  =

*Transfer to page 17*

**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 Schedule 1 . . . . . ±  Transfer to page 15

**Add:**

- Federal capital cost allowance . . . . . +
- Federal cumulative eligible capital deduction . . . . . +
- Ontario taxable capital gain . . . . . +
- Federal non-allowable reserves. Balance beginning of year. . . . . +
- Federal allowable reserves. Balance end of year. . . . . +
- Ontario non-allowable reserves. Balance end of year . . . . . +
- Ontario allowable reserves. Balance beginning of year . . . . . +
- Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE) . . . . . +
- Federal resource allowance (*Refer to guide*) . . . . . +
- Federal depletion allowance . . . . . +
- Federal foreign exploration and development expenses . . . . . +
- Crown charges, royalties, rentals, etc. deducted for Federal purposes (*Refer to guide*) . . . . . +
- Management fees, rents, royalties and similar payments to non-arms' length non-residents ▼

**Number of Days in Taxation Year**

• X 5/12.5 X 

Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days
<input type="text" value="33"/> <input type="text"/>	<input type="text" value="73"/> <input type="text"/>

 = +

• X 5/14.0 X 

Days after Dec. 31, 2003	Total Days
<input type="text" value="34"/> <input type="text"/>	<input type="text" value="73"/> <input type="text"/>

 = +

Total add-back amount for Management fees, etc.  +  . . . =  +

Federal Scientific Research Expenses claimed in year from line  of fed. form T661 excluding any negative amount in  from Ont. CT23 Schedule 161 . . . . . +

Add any negative amount in  from Ont. CT23 Schedule 161 . . . . . +

Federal allowable business investment loss . . . . . +

Total of other items not allowed by Ontario but allowed federally (*Attach schedule*) . . . . . +

**Total of Additions**  to  +  +  +  +  +  +  . . . =  +   Transfer to page 15

**Deduct:**

- Ontario capital cost allowance (excludes amounts deducted under  ) . . . . . +
- Ontario cumulative eligible capital deduction . . . . . +
- Federal taxable capital gain . . . . . +
- Ontario non-allowable reserves. Balance beginning of year . . . . . +
- Ontario allowable reserves. Balance end of year . . . . . +
- Federal non-allowable reserves. Balance end of year . . . . . +
- Federal allowable reserves. Balance beginning of year . . . . . +
- Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (*Retain calculations. Do not submit.*) +
- Ontario depletion allowance . . . . . +
- Ontario resource allowance (*Refer to guide*) . . . . . +
- Ontario current cost adjustment (*Attach schedule*) . . . . . +
- CCA on assets used to generate electricity from natural gas, alternative or renewable resources. . . +

**Subtotal of deductions for this page**  to  +  +  . . . . .   Transfer to page 15

DOLLARS ONLY

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

*continued from Page 14*

Net Income (loss) for federal income tax purposes, per federal Schedule 1. . . . . From ±

Total of Additions on page 14 . . . . . From =

Subtotal of deductions on page 14. . . . . From =

**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 <input type="text" value="662"/>	• X	100	-	From <input type="text" value="662"/>	• =	<input type="text" value="663"/>	
From <input type="text" value="30"/>				From <input type="text" value="30"/>			
		Ontario Allocation					

**Workplace Child Care Tax Incentive (WCCT)**

*(Applies to eligible expenditures incurred prior to January 1, 2005.)*

Qualifying expenditures:   • X 30% X  =

From   | | | | | | | | | | Ontario Allocation

**Workplace Accessibility Tax Incentive (WATI)**

*(Applies to eligible expenditures incurred prior to January 1, 2005.)*

Qualifying expenditures:   • X 100% X  =

From   | | | | | | | | | | 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)*

Qualifying expenditures:   • X 30% X  =

From   | | | | | | | | | | Ontario Allocation

**Educational Technology Tax Incentive (ETTI)**

*(Applies to the eligible expenditures incurred prior to January 1, 2005.)*

Qualifying expenditures:   • X 15% X  =

From   | | | | | | | | | | Ontario Allocation

Ontario allowance business investment loss . . . . . +

Ontario Scientific Research Expenses claimed in year in  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) . . . . . +

Total of other deductions allowed by Ontario (Attach schedule) . . . . . +

**Total of Deductions**  +  +  +  +  +  +  +  +  +  =

**Net income (loss) for Ontario Purposes**  +  -  =

*Transfer to Page 4*

**Continuity of Losses Carried Forward**

	Non-Capital Losses (1)	Net Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
<b>Balance at Beginning of Year</b>	700 (2)	710 (2)	720 (2)	730	740	750
<b>Add:</b>						
Current year's losses (7)	701	711	721	731	741	751
Losses from predecessor corporations (3)	702	712	722	732		752
<b>Subtotal</b>	703	713	723	733	743	753
<b>Subtract:</b>						
Utilized during the year to reduce taxable income	704	715 (2)(4)	724 (4)	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	
<b>Subtotal</b>	707	717	727	737	747	757
<b>Balance at End of Year</b>	709 (8)	719	729	739	749	759

**Analysis of Balance at End of Year by Year of Origin**

Year of Origin (oldest year first)	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
<b>Total</b>	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:
  - 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	Net Capital Losses	Farm Losses	Restricted Farm Losses																				
<b>Total amount of loss</b>	910	920	930	940																				
<b>Deduct:</b> Loss to be carried back to preceding taxation years and applied to reduce taxable income																								
<table border="0"> <tr> <td style="text-align: center;">Predecessor Ontario Corporation's Tax Account No. (MOF)</td> <td style="text-align: center;">Taxation Year Ending year      month      day</td> <td></td> <td></td> <td></td> </tr> <tr> <td>i) 3<sup>rd</sup> preceding</td> <td>901</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ii) 2<sup>nd</sup> preceding</td> <td>902</td> <td></td> <td></td> <td></td> </tr> <tr> <td>iii) 1<sup>st</sup> preceding</td> <td>903</td> <td></td> <td></td> <td></td> </tr> </table>	Predecessor Ontario Corporation's Tax Account No. (MOF)	Taxation Year Ending year      month      day				i) 3 <sup>rd</sup> preceding	901				ii) 2 <sup>nd</sup> preceding	902				iii) 1 <sup>st</sup> preceding	903				911	921	931	941
Predecessor Ontario Corporation's Tax Account No. (MOF)	Taxation Year Ending year      month      day																							
i) 3 <sup>rd</sup> preceding	901																							
ii) 2 <sup>nd</sup> preceding	902																							
iii) 1 <sup>st</sup> preceding	903																							
	912	922	932	942																				
	913	923	933	943																				
<b>Total loss to be carried back</b>	From 706	From 716	From 726	From 736																				
<b>Balance of loss available for carry-forward</b>	919	929	939	949																				

## Summary

Income tax	+ From	230	or	320	
Corporation Minimum Tax	+ From	280			
Capital Tax	+ From	550			
Premium Tax	+ From	590			
<b>Total Tax Payable</b>	=	950			
Subtract: Payments	-	960			
Capital Gains Refund (s.48)	-	965			
Qualifying Environmental Trust Tax Credit (Refer to guide)	-	985			
Specified Tax Credit (Refer to guide)	-	955			
<b>Balance</b>	=	970			
<b>If payment due</b>	Enclosed *	990			
<b>If overpayment: Refund (Refer to guide)</b>	=	975			
<b>Apply to</b>	year      month      day	980			(includes credit interest)

\*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. (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 (please print) \_\_\_\_\_

Title \_\_\_\_\_

Full Residence Address \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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

# 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 (including punctuation)	Ontario Corporation No.(MGS)	Date of Incorporation or Amalgamation
		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

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<b>Treasurer</b>																																																													
<b>General Manager</b>																																																													
<b>Other (specify)</b>																																																													
Other Titles (please specify): <table style="width:100%; border: none;"> <tr> <td><input type="checkbox"/> Chair</td> <td><input type="checkbox"/> Chief Executive Officer</td> </tr> <tr> <td><input type="checkbox"/> Chair Person</td> <td><input type="checkbox"/> Chief Financial Officer</td> </tr> <tr> <td><input type="checkbox"/> Chairman</td> <td><input type="checkbox"/> Chief Information Officer</td> </tr> <tr> <td><input type="checkbox"/> Chairwoman</td> <td><input type="checkbox"/> Chief Operating Officer</td> </tr> <tr> <td><input type="checkbox"/> Vice-Chair</td> <td><input type="checkbox"/> Chief Administrative Officer</td> </tr> <tr> <td><input type="checkbox"/> Vice-President</td> <td><input type="checkbox"/> Comptroller</td> </tr> <tr> <td><input type="checkbox"/> Assistant Secretary</td> <td><input type="checkbox"/> Authorized Signing Officer</td> </tr> <tr> <td><input type="checkbox"/> Assistant Treasurer</td> <td><input type="checkbox"/> Other (untitled)</td> </tr> <tr> <td><input type="checkbox"/> Chief Manager</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Executive Director</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Managing Director</td> <td></td> </tr> </table>				<input type="checkbox"/> Chair	<input type="checkbox"/> Chief Executive Officer	<input type="checkbox"/> Chair Person	<input type="checkbox"/> Chief Financial Officer	<input type="checkbox"/> Chairman	<input type="checkbox"/> Chief Information Officer	<input type="checkbox"/> Chairwoman	<input type="checkbox"/> Chief Operating Officer	<input type="checkbox"/> Vice-Chair	<input type="checkbox"/> Chief Administrative Officer	<input type="checkbox"/> Vice-President	<input type="checkbox"/> Comptroller	<input type="checkbox"/> Assistant Secretary	<input type="checkbox"/> Authorized Signing Officer	<input type="checkbox"/> Assistant Treasurer	<input type="checkbox"/> Other (untitled)	<input type="checkbox"/> Chief Manager		<input type="checkbox"/> Executive Director		<input type="checkbox"/> Managing Director																																					
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**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) <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>								Date of Incorporation or Amalgamation <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td>year</td><td>month</td><td>day</td><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: <input type="checkbox"/> <i>Not Applicable</i>															
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>												
State the appointment period for the position of Chief Officer/Manager:															
		<b>Date Appointed</b>	<b>Date Ceased</b>												
		<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				<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													
year	month	day													

### Agent for Service Information

State if the Agent for Service is an individual or a corporation: <i>Please check <input checked="" type="checkbox"/> box if applicable</i> <input type="checkbox"/> <b>Individual</b>									
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>						
<i>Please check <input checked="" type="checkbox"/> box if applicable</i> <input type="checkbox"/> <b>Corporation</b>									
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>						

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