

2003 CT23 Corporations Tax and Annual Return




For taxation years commencing after September 30, 2001

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

This 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 **Page 1 of 24**

Corporation's Legal Name (including punctuation)		Ontario Corporations Tax Account No. (MOF)																					
Mailing Address		This CT23 Return covers the Taxation Year																					
Has the mailing address changed since last filed CT23 Return? <input type="checkbox"/> Yes		Start <table border="1"><tr><td>year</td><td>month</td><td>day</td></tr></table>		year	month	day																	
year	month	day																					
Registered/Head Office Address		End <table border="1"><tr><td>year</td><td>month</td><td>day</td></tr></table>		year	month	day																	
year	month	day																					
Date of Change <table border="1"><tr><td>year</td><td>month</td><td>day</td></tr></table>		year	month	day	Date of Incorporation or Amalgamation <table border="1"><tr><td>year</td><td>month</td><td>day</td></tr></table>		year	month	day														
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Location of Books and Records		Ontario Corporation No. (MGS) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					
Name of person to contact regarding this CT23 Return		Canada Revenue Agency Business No. <table border="1"><tr><td colspan="10">If applicable, enter</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>		If applicable, enter																			
If applicable, enter																							
Telephone No.		Jurisdiction Incorporated <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					
Fax No.		If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:																					
Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MGS)		Commenced <table border="1"><tr><td>year</td><td>month</td><td>day</td></tr></table>		year	month	day																	
year	month	day																					
Former Corporation Name (Extra-Provincial Corporations only) <input type="checkbox"/> Not Applicable (MGS)		Ceased <table border="1"><tr><td>year</td><td>month</td><td>day</td></tr></table>		year	month	day																	
year	month	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). ►		<input type="checkbox"/> Not Applicable																					
If there is no change to the Directors'/Officers'/Administrators' information previously submitted to MGS, please check <input checked="" type="checkbox"/> this box. Schedule(s) A and K are not required (MGS). ► <input type="checkbox"/> No Change		Preferred Language / Langue de préférence English <input type="checkbox"/> anglais <input type="checkbox"/> French <input type="checkbox"/> français <input type="checkbox"/>																					
No. of Schedule(s) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>												Ministry Use <table border="1"><tr><td colspan="10"></td></tr></table>											
																							

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 affairs of the Corporation

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
Page 2 of 24

Taxation Year End		
year	month	day



Corporation's Legal Name

Ontario
Corporations Tax
Account No. (MOF)

I, (Please print name in full)

declare that:

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

Criteria for exempt from filing status:

- | | |
|---|--|
| a) has filed a federal Income Tax Return (T2) with Canada Revenue Agency for the taxation year; | owned by Canadian residents as defined by the <i>Income Tax Act</i> (Canada)); |
| b) had no Ontario taxable income for the taxation year (subject to the provisions in Note 2 below); | e) had provided its Canada Revenue Agency business number to the Ministry of Finance; and |
| c) had no Ontario Corporations Tax payable for the taxation year; | 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). |
| d) was a Canadian-controlled private corporation throughout the taxation year (i.e. generally a private corporation with 50% or more shares | |

Signature

Title/Relationship to Corporation

Telephone Number

Date

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

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

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

1. If a corporation has a loss in the current taxation year that is to be carried back and applied to a previous taxation year(s), regardless of whether the loss is the same as for federal purposes or not, a CT23 tax return is required for the current taxation year. The corporation must also provide information indicating that the loss is to be carried back and specify the year and the amount of loss to be carried back to each taxation year.

2. If a corporation has a prior year loss, that is not the same for both federal and Ontario purposes and the corporation is applying a loss carryforward from the prior year to the current year, a CT23 tax return is required for the current taxation year, and if not previously filed, a CT23 tax return for the prior taxation year in which the loss was incurred is also required. Although a tax return for the loss year is not required where the loss is not being applied, the ministry will accept the filing of a tax return for a loss year at the time the loss is incurred.

3. If a corporation has a prior year loss, that is the same for both federal and Ontario purposes, but in the current taxation year the corporation is applying a different amount of loss for Ontario than the loss amount being applied for federal income tax purposes, the corporation is required to file a CT23 tax return for the current taxation year only.

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

1. Corporation's Mailing Address

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2. Ontario Corporation No.
(MGS)

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3. Canada Revenue Agency
Business No.

If applicable, enter

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

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.

Yes No

- ☐ ☐ a) The corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year.

Indicate Share Capital with full voting rights owned by Canadian Residents

(nearest whole percentage)

--

 %

- ☐ ☐ b) The corporation's taxable income for the taxation year is \$200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (*Refer to guide.*)

- ☐ ☐ 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.

Yes No

- ☐ ☐ 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.

- ☐ ☐ e) The corporation is NOT claiming a tax credit other than the Incentive Deduction for Small Business Corporations (IDSBC), Co-operative Education Tax Credit (CETC), Graduate Transitions Tax Credit (GTTC) or Apprenticeship Training Tax Credit (ATTC).

- ☐ ☐ f) The corporation's Ontario allocation factor is 100%.

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.

DOLLARS ONLY

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

0241U (2014/05)

DOLLARS ONLY

Income Tax *continued from Page 4***Number of Days in Taxation Year**

Calculation of IDSBC Rate

6.5% X

Days after Sept. 30, 2001
and before Jan. 1, 2003

Total Days

28

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73

= +

79

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

Total Days

31

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73

= +

89

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Days after Dec. 31, 2003

Total Days

34

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73

= +

90

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IDSBC Rate for Taxation Year

79

+ 89

+ 90

= 78

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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.****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.**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)
(if insufficient space, attach schedule)Ontario Corporations Tax
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

Number of Days in Taxation YearDays after Sept. 30, 2001
and before Jan. 1, 2003

Total Days

28

÷

73

= +

113

Subtract: 280,000 X

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

Total Days

31

÷

73

= +

115

320,000 X

Days after Dec. 31, 2003

Total Days

34

÷

73

= +

116

400,000 X

113 + 115 + 116

=

- 114

(If negative, enter NIL)

= 86

Number of Days in Taxation YearDays after Sept. 30, 2001
and before Jan. 1, 2003

Total Days

28

÷

73

= +

95

Calculation of Specified Rate for Surtax

4.333% X

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

Total Days

31

÷

73

= +

96

4.667% X

Days after Dec. 31, 2003

Total Days

34

÷

73

= +

97

4.667% X

Specified rate of surtax for Taxation Year

95

+ 96

+ 97

= 94

From 86

• X

From 94

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Surtax Lesser of

70

or 88

= 100

continued on Page 6

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 . X From 30 . % X 1.5% X 33 . ÷ 73 . = + 154 .
Lesser of 130 or 142 Ontario Allocation

143 . X From 30 . % X 2.0% X 34 . ÷ 73 . = + 156 .
Lesser of 130 or 142 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. 3001) (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 .

continued on Page 7

Income Tax *continued from Page 6***Specified Tax Credits** *(Refer to guide)***Ontario Innovation Tax Credit (OITC) (s.43.3)** *Applies* to research and 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 Summary Schedule F + •**Ontario Film & Television Tax Credit (OFTTC) (s.43.5)***Applies* to qualifying Ontario labour expenditures for eligible Canadian content film and television productions.Eligible Credit From either Claim Form from Ontario Media Development Corporation (OMDC)
or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.*(Attach the original Certification/Claim Form received from the OMDC or the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable).* + •**Graduate Transitions Tax Credit (GTTC) (s.43.6)***Applies* to employment of eligible unemployed post secondary graduate.Eligible Credit From Summary Schedule G + •
No. of Graduates From **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 Form)* + •**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 Claim Form Certified by Ontario Media Development Corporation
(Attach the original Claim/Certification Form with the CT23 Tax Return) + •**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 either Claim Form from Ontario Media Development Corporation
or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.
(Attach the original Certification/Claim Form received from the OMDC or the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable). + •**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 Claim Form certified 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 Form)* + •**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**.

Determination of Applicability

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

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

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.

*Total Assets of the corporation.

+

•

*Total Revenue of the corporation

+

•

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

Name of associated corporation (Canadian & foreign) <small>(if insufficient space, attach schedule)</small>	Ontario Corporations Tax Account No. (MOF) <small>(if applicable)</small>	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"/> •

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedules A through E on Pages 18, 19 and 20 of CT23**.

Calculation: CMT (Attach Schedule A: Calculation of CMT Base on Page 18.)

Gross CMT Payable

CMT Base From

If negative, enter zero

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 Schedule D: Continuity of CMT Credit Carryovers, on Page 20** .

CMT Credit Carryover available

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. 3011)*

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 (1) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,500,000 or less and the taxation year ends on or after January 1, 2001, or (2) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$3,000,000 or less and the taxation year commences after September 30, 2001, your corporation is exempt from Capital Tax for the taxation year. 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. 3017).

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. 3012 and 3015)	+	350	
Retained earnings (if deficit, deduct) (Int.B.3012).	±	351	
Capital and other surpluses, excluding appraisal surplus (Int.B. 3012)	+	352	
Loans and advances (<i>Attach schedule</i>) (Int.B. 3013).	+	353	
Bank loans (Int.B. 3013)	+	354	
Bankers acceptances (Int.B. 3013)	+	355	
Bonds and debentures payable (Int.B. 3013)	+	356	
Mortgages payable (Int.B. 3013)	+	357	
Lien notes payable (Int.B. 3013)	+	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. 3013)	+	359	
Contingent, investment, inventory and similar reserves (Int.B. 3012)	+	360	
Other reserves not allowed as deductions for income tax purposes (<i>Attach schedule</i>) (Int.B. 3012)	+	361	
Share of partnership(s) or joint venture(s) paid-up capital (<i>Attach schedule(s)</i>) (Int.B. 3017)	+	362	
Subtotal.	=	370	
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (<i>Retain calculations. Do not submit.</i>) (Int.B. 3012)	-	371	
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015)	-	372	
Total Paid-up Capital	=	380	
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015)	-	381	
<i>Electrical Generating Corporations Only</i> - 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 <i>Corporations Tax Act</i> , 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	
Net Paid-up Capital	=	390	

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

Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial paper, 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) (<i>Refer to guide</i>)	+	404	
Loans and advances to unrelated corporations	+	405	
Eligible loans and advances to related corporations (certain restrictions apply) (<i>Refer to guide</i>)	+	406	
Share of partnership(s) or joint venture(s) eligible investments (<i>Attach schedule</i>)	+	407	
Total Eligible Investments	=	410	

continued on Page 10

Total Assets (Int.B. 3015)

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	
Total Assets as adjusted	=	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	
Total Assets	=	450	

Investment Allowance ($\frac{410}{450} \times 390$) Not to exceed 410 = 460

Taxable Capital - =

[illegible]

Total Assets (as adjusted) From 430

Calculation of Capital Tax for all corporations except Financial Institutions

Note: This version (2003) of the CT23 may only be used for a taxation year that commenced after September 30, 2001.

(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, review only the capital tax calculations in **Section B below** and select and complete the one specific subsection (e.g. B3) that applies to the corporation.

OR If the corporation IS a member of an associated group and/or partnership, complete **Section C on page 11**, and if applicable, complete **Section D or Section E on page 12**. Note: if the corporation is a member of a connected partnership, please refer to the 2003 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

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

B1. If the taxation year commences after September 30, 2001 and and on page 10 are both \$3,000,000 or less, enter NIL in on page 12 and complete the return from that point.

B2. If taxable capital, 470 on page 10, is **\$5,000,000 or less**, enter NIL in 550 on page 12 and complete the return from that point.

B3 If taxable capital, **470** on page 10 exceeds **\$5,000,000**, complete the following calculation and transfer the amount from **523** to **543** on page 12, and complete the return from that point.

+ From 470 •

- •

= 471 • X From 30 Ontario Allocation % X 0.3% X 555 Days in taxation year = + 523 •

****365(366 if leap year)**

Transfer to 543 on page 12 and

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

**** if floating taxation year, refer to guide.**

Capital Tax Calculation *continued from Page 10***SECTION C**

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 D or Section E.

C1. ☐ 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 \$5,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.

If taxable capital 470 on page 10 exceeds \$5,000,000 proceed to **Section D**, enter \$5,000,000 in 542 in Section D, and complete Section D and the return from that point.

C2. ☐ 524 (✓ if applicable) **One or more of the corporations that you are associated with maintains a permanent establishment in Canada.**

If the taxation year **ends before January 1, 2003**, you must complete the *Calculation* below.

If the taxation year **ends after December 31, 2002**, you and your associated group may continue to allocate the \$5,000,000 taxable capital exemption 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 taxable capital exemption 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 \$15,000 capital tax effect, relating to the \$5,000,000 taxable capital exemption, 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 470 on page 10 + From 470

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) or related partners 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"/> 531	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	+	<input type="text"/> 532	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	+	<input type="text"/> 533	<input type="text"/>

Aggregate of Taxable Capital 470 + 531 + 532 + 533, etc. = 540

If 540 above is \$5,000,000 or less, the corporation's Capital Tax for the taxation year, is NIL.

Enter NIL in 523 in section D on page 12, as applicable.

If 540 above is greater than \$5,000,000, the corporation must compute its share of the \$5,000,000 exemption below in order to calculate its Capital Tax for the taxation year under Section D on page 12.

From 470 ÷ From 540 × \$5,000,000 = 541

Transfer to 542 in Section D on page 12

Ss.69(2.1) Election Filed

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

Capital Tax *continued from Page 12***Calculation of Capital Tax for Financial Institutions****I.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.

I.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"/>	<input type="text"/>	÷ **365 (366 if leap year)	= + <input type="text" value="569"/>	<input type="text"/>	•
Lesser of adjusted TPUC and Basic Capital Amount in accordance with Division B.1 <div style="float: right; text-align: right;"> Days in taxation year Ontario Allocation </div>												
<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"/>	<input type="text"/>	÷ **365 (366 if leap year)	= + <input type="text" value="574"/>	<input type="text"/>	•
Adjusted TPUC in accordance with Division B.1 in excess of Basic Capital Amount <div style="float: right; text-align: right;"> Days in taxation year Ontario Allocation </div>												
Capital Tax Rate (Refer to guide)												

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

** If floating taxation year, refer to guide.

II. 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 •

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 • X 2% =

Applies to Ontario-related uninsured benefits arrangements.

(2) Unlicensed Insurance (enter premium tax payable in and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in .)

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

DOLLARS ONLY

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 ± 600 •
Transfer to page 15

Add:

Federal capital cost allowance	+	601		•
Federal cumulative eligible capital deduction	+	602		•
Ontario taxable capital gain	+	603		•
Federal non-allowable reserves. Balance beginning of year	+	604		•
Federal allowable reserves. Balance end of year	+	605		•
Ontario non-allowable reserves. Balance end of year	+	606		•
Ontario allowable reserves. Balance beginning of year	+	607		•
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+	608		•
Federal resource allowance	+	609		•
Federal depletion allowance	+	610		•
Federal foreign exploration and development expenses	+	611		•
Management fees, rents, royalties and similar payments to non-arms' length non-residents ▼				

Number of Days in Taxation Year

Days after Sept. 30, 2001 and before Jan. 1, 2004

612 • X 5/12.5% X 33 ÷ 73 = + 633 •

Days after Dec. 31, 2003

612 • X 5/14.0% X 34 ÷ 73 = + 634 •

Total add-back amount for Management fees, etc. 633 + 634 = 613 •

Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661
excluding any negative amount in 473 from Ont. CT23 schedule 161 + 615 •

Add any negative amount in 473 from Ont. CT23 Schedule 161 + 616 •

Federal allowable business investment loss + 620 •

Total of other items not allowed by Ontario but allowed federally (Attach schedule) + 614 •

Total of Additions 601 to 611 + 613 + 615 + 616 + 620 + 614 = 640 •
Transfer to page 15

Deduct:

Ontario capital cost allowance (excludes amounts deducted under 675)	+	650		•
Ontario cumulative eligible capital deduction	+	651		•
Federal taxable capital gain	+	652		•
Ontario non-allowable reserves. Balance beginning of year	+	653		•
Ontario allowable reserves. Balance end of year	+	654		•
Federal non-allowable reserves. Balance end of year	+	655		•
Federal allowable reserves. Balance beginning of year	+	656		•
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+	657		•
Ontario depletion allowance	+	658		•
Ontario resource allowance	+	659		•
Ontario current cost adjustment (Attach schedule)	+	661		•
Incentive for new electricity supply (section 13.6 deduction from income) (Applies only to electrical generating corporations.)	+	674		•
CCA for investments in qualifying energy-efficient equipment and for assets used to generate electricity from natural gas, alternative or renewable resources	+	675		•

Subtotal of deductions for this page 650 to 659 + 661 + 674 + 675 = 681 •

Transfer to page 15

continued on 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 T2 SCH 1 From ± 600

Total of Additions From = 640

Subtotal of deductions on page 14 From = 681

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

662

ONTTI Gross-up deduction calculation:

$$\left[\begin{array}{l} \text{From } 662 \\ \text{Gross-up of CCA} \\ \text{From } 30 \end{array} \right] \times 100 - \text{From } 662 = 663$$

Ontario Allocation

Workplace Child Care Tax Incentive

$$\left[\begin{array}{l} \text{Qualifying expenditures: } 665 \\ \text{From } 30 \end{array} \right] \times 30\% \times 100 = 666$$

Ontario Allocation

Workplace Accessibility Tax Incentive

$$\left[\begin{array}{l} \text{Qualifying expenditures: } 667 \\ \text{From } 30 \end{array} \right] \times 100\% \times 100 = 668$$

Ontario Allocation

Number of Employees accommodated 669

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

$$\left[\begin{array}{l} \text{Qualifying expenditures: } 670 \\ \text{From } 30 \end{array} \right] \times 30\% \times 100 = 671$$

Ontario Allocation

Educational Technology Tax Incentive (Applies to qualifying amounts incurred after May 2, 2000.)

$$\left[\begin{array}{l} \text{Qualifying expenditures: } 672 \\ \text{From } 30 \end{array} \right] \times 15\% \times 100 = 673$$

Ontario Allocation

Ontario allowance business investment loss + 678

Ontario Scientific Research Expenses claimed in year in 477 from Ont. CT23 Schedule 161 + 679

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) + 664

Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 = 680

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

Transfer to Page 4

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses (9) (10)	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

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) Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been applied.
- (10) Commencing in the 2001 CT23 this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed backup to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

Analysis of Balance 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 (9) (10)	Farm Losses	Restricted Farm Losses
year	month	day				
800	9th preceding taxation year				850	870
801	8th preceding taxation year				851	871
802	7th preceding taxation year				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

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	Total Capital Losses	Farm Losses	Restricted Farm Losses
Total amount of loss	910	920	930	940
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income				
Predecessor Ontario Corporation's Tax Account No. (MOF)	Taxation Year Ending year month day			
i) 3 rd preceding	901	911	921	931
ii) 2 nd preceding	902	912	922	932
iii) 1 st preceding	903	913	923	933
Total loss to be carried back	From 706	From 716	From 726	From 736
Balance of loss available for carry-forward	919	929	939	949

Summary

Income tax	+	From 230	or 320	
Corporation Minimum Tax	+	From 280		
Capital Tax	+	From 550		
Premium Tax	+	From 590		
Total Tax Payable	=	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		
Balance	=	970		
If payment due	Enclosed *	990		
If overpayment: Refund (Refer to guide)	=	975		
Apply to	year month day	980		

*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.

Corporate Minimum Tax - Schedule A: Calculation of CMT Base



Banks - Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the *Bank Act* (Canada), adjusted so consolidation/equity methods are not used.

Net Income/Loss (unconsolidated, determined in accordance with GAAP) ± 2100

Subtract (to the extent reflected in net income/loss):

Provision for recovery of income taxes / benefit of current income taxes + 2101

Provision for deferred income taxes (credits) / benefit of future income taxes + 2102

Equity income from corporations + 2103

Share of partnership(s)/joint venture(s) income + 2104

Dividends received/receivable deductible under fed.s.112 + 2105

Dividends received/receivable deductible under fed.s.113 + 2106

Dividends received/receivable deductible under fed.s.83(2) + 2107

Federal Part VI.1 tax paid on dividends declared and paid under fed.s.191.1(1) + 2108

Subtotal = 2109

Add (to extent reflected in net income/loss):

Provision for current taxes / cost of current income taxes + 2110

Provision for deferred income taxes (debits) / cost of future income taxes + 2111

Equity losses from corporations + 2112

Share of partnership(s)/joint venture(s) losses + 2113

Dividends that have been deducted to arrive at net income per Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) + 2114

Subtotal = 2115

Add/Subtract:

Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years

** Fed.s.85. + 2116 or - 2117

** Fed.s.85.1 + 2118 or - 2119

** Fed.s.97. + 2120 or - 2121

** Amounts relating to amalgamations (fed.s.87) as prescribed in regulations for current/prior years + 2122 or - 2123

** Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/prior years + 2124 or - 2125

** Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years + 2126 or - 2127

Interest allowable under ss. 20(1)(c) or (d) of ITA to the extent not otherwise deducted in determining CMT adjusted net income - 2150

Subtotal (Additions) = 2128

Subtotal (Subtractions) = 2129

** Other adjustments ± 2130

Subtotal ± 2100 - 2109 + 2115 + 2128 - 2129 ± 2130 = 2131

** Share of partnership(s)/joint venture(s) **adjusted** net income/loss ± 2132

Adjusted net income (loss) (if loss, transfer to 2202 in *Schedule B: Continuity of CMT Losses Carried Forward, Page 19.*) = 2133

Deduct: * CMT losses: pre-1994 Loss + From 2210

* CMT losses: other eligible losses + 2211

= 2134

* CMT losses applied cannot exceed adjusted net income or increase a loss

** Retain calculations. Do not submit with this tax return.

CMT Base = 2135

Transfer to CMT Base on Page 8

Corporate Minimum Tax (CMT)



DOLLARS ONLY

Schedule B: Continuity of CMT Losses Carried Forward

Balance at Beginning of year (1), (2) + 2201

Add: Current year's losses + 2202

Losses from predecessor corporations on amalgamation (3) + 2203

Losses from predecessor corporations on wind-up (3) + 2204

Amalgamation (✓) 2205 Yes Wind-up (✓) 2206 Yes

Subtotal = 2207

Adjustments (attach schedule). ± 2208

CMT losses available 2201 + 2207 ± 2208 = 2209

Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income + 2210

Other eligible losses utilized during the year to reduce adjusted net income (4) + 2211

Losses expired during the year + 2212

Subtotal = 2213

Balances at End of Year (5) 2209 - 2213 = 2214

- Notes:
- (1) Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT loss.

(2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and a 57.5(7))

(3) Include and indicate whether CMT losses are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.57.5(8) and s.57.5(9))

(4) CMT losses must be used to the extent of the lesser of the adjusted net income 2133 and CMT losses available 2209.

(5) Amount in 2214 must equal sum of 2270 + 2290.

Schedule C: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first)			CMT Losses of Corporation	CMT Losses of Predecessor Corporations
	year	month	day		
2240	9th preceding taxation year			2260	2280
2241	8th preceding taxation year			2261	2281
2242	7th preceding taxation year			2262	2282
2243	6th preceding taxation year			2263	2283
2244	5th preceding taxation year			2264	2284
2245	4th preceding taxation year			2265	2285
2246	3rd preceding taxation year			2266	2286
2247	2nd preceding taxation year			2267	2287
2248	1st preceding taxation year			2268	2288
2249	Current taxation year			2269	2289
Totals				2270	2290

The sum of amounts 2270 + 2290 must equal amount in 2214

Corporate Minimum Tax (CMT)



Schedule D: Continuity of CMT Credit Carryovers

Balance at Beginning of year (1)		+ 2301		•
Add:	Current year's CMT Credit (280 on page 8. If negative, enter NIL)	+ From 280		•
	CMT Credit Carryovers from predecessor corporations (2)	+ 2302		•
	Amalgamation (✓) 2303 <input type="checkbox"/> Yes Wind-up (✓) 2304 <input type="checkbox"/> Yes			
Subtotal	=			+ 2305 •
Adjustments (Attach schedule).		± 2306		•
CMT credit carryover available 2301 + 2305 ± 2306		= 2307		•
<i>Transfer to Page 8</i>				
Subtract:	CMT Credit utilized during the year to reduce income tax (Page 8)	+ From 310		•
	CMT Credit expired during the year	+ 2308		•
Subtotal	=			- 2309 •
Balances at End of Year (3) 2307 - 2309		= 2310		•

Notes:

- (1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))
- (2) Include and indicate whether CMT credits are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.43.1(4))
- (3) Amount in 2310 must equal sum of 2370 + 2390.

Schedule E: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
2340	9th preceding taxation year	2360	2380
2341	8th preceding taxation year	2361	2381
2342	7th preceding taxation year	2362	2382
2343	6th preceding taxation year	2363	2383
2344	5th preceding taxation year	2364	2384
2345	4th preceding taxation year	2365	2385
2346	3rd preceding taxation year	2366	2386
2347	2nd preceding taxation year	2367	2387
2348	1st preceding taxation year	2368	2388
2349	Current taxation year	2369	2389
Totals		2370	2390

*The sum of amounts 2370 + 2390
must equal amount in 2310.*

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



DOLLARS ONLY

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

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

Qualifying Work Placements

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

If insufficient space, attach schedule

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

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

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

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

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Schedule G: Summary of Graduate Transitions Tax Credit Claimed

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

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

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

Qualifying Employment

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

If insufficient space, attach schedule

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

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

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

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

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Total Number of Graduates = 6596 .

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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) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Date of Incorporation or Amalgamation <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> year month day </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> </div> </div>																																																
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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 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) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Date of Incorporation or Amalgamation <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> year month day </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> <div style="width: 15px; height: 15px;"></div> </div> </div>																																																	
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Secretary	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>																																														
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General Manager	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>	<div style="border: 1px solid black; width: 15px; height: 15px;"></div>																																														
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Other Titles (please specify): <table style="width: 100%; border-collapse: collapse;"> <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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<input type="checkbox"/> Managing Director																																																				

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

MGS
Schedule K

(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 (including punctuation)		Ontario Corporation No.(MGS) <div></div>	Date of Incorporation or Amalgamation <div>yearmonthday</div>
Chief Officer/Manager Information			
Name and Office Address of the Chief Officer/Manager in Ontario:		<input type="checkbox"/> Not Applicable	
Last Name	First Name	Middle Name(s)	
Street Number and Name		Suite	
City/Town/Village	Province	Country	Postal Code <div></div>
Indicate the appointment period for the position of Chief Officer/Manager:		Date Appointed <div>yearmonthday</div>	Date Ceased <div>yearmonthday</div>

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

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