

Ministry of Finance Corporations Tax 33 King Street West PO Box 620 Oshawa ON L1H 8E9 2003 CT23 Corporations Tax and Annual Return For taxation years commence after September 30, 2001 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 <u>do not</u> 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.

Ministry Llas

MGS Annual Return Required? (Not required if already filed or Annual Return exempt. Refer to guide) Yes No Page 1 of 24	WithSuly Use
Corporation's Legal Name (including punctuation)	Ontario Corporations Tax Account No. (MOF)
AA-Book Addeese	This CT23 Return covers the Taxation Year
Mailing Address	Start year month day
	End year month day
Has the mailing address changed Yes Date of Change year month day since last filed CT23 Return? Yes Date of Change Image: Change Image: Change Image: Change	Date of Incorporation or Amalgamation
Registered/Head Office Address	
	Ontario Corporation No. (MGS)
Location of Books and Records	
	Canada Revenue Agency Business No.
	If applicable, enter
Name of person to contact regarding this CT23 Return Telephone No. Fax No.	
	Jurisdiction Incorporated
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:
	Commenced year month day
Former Corporation Name (<i>Extra-Provincial Corporations only</i>) Not Applicable (MGS)	Ceased year month day
	Not Applicable
Information on Directors/Officers/Administrators must be completed on MGS	Preferred Language / Langue de préférence
Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MGS).	English French anglais Français Ministry Use
If there is no change to the Directors'/Officers'/Administrators' information previously submitted to MGS, please check 🗹 this box. Schedule(s) A and K are not required (MGS).	
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)	
D O P	
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.
B ISBN 0-7794-4463-9 © King's Printer for Ontario, 2022 Disponible en français	0241U (2014/05)

Taxation Year End year month day	Exempt From Filing (EFF) Corporations Tax Return Declaration Page 2 of 24
Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)
(Please print name in full)	declare that:
The above corporation satisfies all of the exempt from filing cri	
qualifies under the <i>Corporations Tax Act</i> 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	owned by Canadian residents as defined by the Income Tax Act
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
 was a Canadian-controlled private corporation throughout the taxation year (i.e. generally a private corporation with 50% or more shares 	an associated group whose total assets exceed \$5 million or whose total revenue exceeds \$10 million for the taxation year).
Signature Title/Relationship to Corporation	Telephone Number Date
Please note that making a false statement to avoid compli can result in a penalty and/or fine.	ance with the Corporations Tax Act is an offence which
 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 to each taxation year. The following 3 items MUST be completed if the EFF declaration only is b includes page 1, is also being filed, completion of these fields is NOT nece 1. Corporation's Mailing Address 	
2.	Ontario Corporation No. 3. Canada Revenue Agency (MGS) Business No. If applicable, enter If applicable, enter
A corporation must file an Exempt From Filing Corporation	ons Tax Return Declaration form for each taxation year
that the corporation is exempt from filing, within 6 months after the e	
f you check "Yes" to ALL of the following criteria, you are eligible to file f o obtain a copy, contact the Ministry of Finance at the numbers listed c	
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 b) The corporation's taxable income for the taxation year is	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.
 \$200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (<i>Refer to guide.</i>) 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. 	 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 endir Minimum Tax, may also use the CT23 Short-Form Corporations Tax Re	

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CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Type of Corporation – Please check I box(es) 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) ▼		Ontario Retail Sales Tax Vendor Permit No. (use Head Office no.) if applicable, enter Ontario Employer Health Tax Account No. (use Head Office no.) if applicable, enter 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 S.2(2)(a) or (b) 9 Non-resident Corporation s.2(2)(c) 10 Mutual Fund Corporation s.48 11 Non-resident owned investment Corporation s.49 12 Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b) Please check (√) box(es) if applicable: First Year of Filing Amended Return Taxation Year End has changed - Canada Revenue Agency approval required	 Bare Trustee Corporation Branch of Non-resident s.63(1) Financial institution prescribed by Regulation only Investment Dealer Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale Hydro successor, Municipal Electrical Utility or subsidiary of either Producer and seller of steam for uses other than for the generation of electricity Insurance Exchange s.74.4 Farm Feeder Finance Co-operative Corporation Professional Corporation (incorporated professionals only) Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see guide.) Final Taxation 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
Was the corporation inactive throughout the taxation yes Has the corporation's Federal T2 Return been filed with Are you requesting a refund due to: the Carry-back of an Overpayment? a Specified Refun Are you a Member of a Partnership or Joint Venture?	h the Canada Revenue Agency (CRA)? a Loss?	Yes No

Income Tax	CT23	Page 4 of 24
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: 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 T2 SCH 3	- 3	•
Subtract: Ontario political contributions (Attach Schedule 2A) (Int.B. 3002).	- 4	•
Subtract: Federal Part VI.1 tax • X 9/3	- 5	•
	- From 704	•
Net capital losses From 715 inclusion X rate X rate	- 714	•
	- From 724	•
	- From 734	•
Limited partnership losses	- From 754	•
Taxable Income (Non-capital loss)	= 10	•
Addition to taxable income for unused foreign tax deduction for federal purposes	•	
Adjusted Taxable Income 10 + 11 (if 10 is negative, enter 11) .<	•	
Taxable Income Number of Days in Taxation Year	_	
and before Jan. 1, 2004 Total Days	_)	
From 10 (or 20 if applicable) • X 30 • • 73 • 73 • 73 • 73 • 73	= + 29	•
Days after Dec. 31, 2003 Total Days		
From 10 (or 20 if applicable) • X 30 + % X 14.0% X 34 ÷ 73	= + 32	•
Income Tax Payable (before deduction of tax credits) 29 + 32	= 40	•
Incentive Deduction for Small Business Corporations (IDSBC) (s.41) (If this section is not con	pleted. the ID	SBC will be denied.)
Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year?		i 🗌 No
* Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))	•	
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		
$280,000 \times \begin{bmatrix} 28 \\ 28 \end{bmatrix} \xrightarrow{\bullet} * * 365 = + 43 $		
Days after Dec. 31, 2002		
$320,000 \text{ X} \underbrace{31}_{\bullet} \div \ast 365 = + 46$		
Days after Dec. 31, 2003		
400,000 X 34 ÷ ** 365 = + 47 Business limit (from T2 Sch. 23). Enter 100%		
Business Limit for Ontario purposes $43 + 46 + 47 = 44$ • X $48 + 46 + 47 = 44$ • X $48 + 46 + 47 = 44$	•	
Income eligible for the IDSBC	• = 60	•
* 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: For a taxation year ending before Jan. 1, 2003, use your proportion of the associated group business limit.		
**** Note: Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special	rules (s.41(4))	
continued on Page 5		

Corporation's Legal Name On	tario Corporations Tax Account No. (MOF) Taxatio	n Year End	CT23	Page 5 of 24
					DOLLARS ONLY
Income Tax continued from Page 4					
		Number of Days i	n Taxation Year	、 、	
	an	s after Sept. 30, 2001 d before Jan.1, 2003	Total Days		
Calculation of IDSBC Rate	6.5% X	s after Dec. 31, 2002	Total Days)= + <u>79</u>	
	7.0% X	before Jan.1, 2004		= + 89	
	Day	s after Dec. 31, 2003	Total Days		
	8.5% X 34] ÷	73)= + 90 /	
IDSBC Rate for Taxation Year 79 + 89 + 90				= 78	
Claim	• X From 78	%		= 70	•
Corporations claiming the IDSBC must complete the Surtax sect	ion below if the corporation's taxable	income (or if ass	ociated, the associa	ted group's	taxable income) is
greater than the amount in 114 below.					
Surtax on Canadian-controlled private co	prporations (s.41.1)				
Applies if you have claimed the Incentive Deduction for Small B	usiness Corporations.				
**Short Taxation Years - Special rules apply where the taxation	year is less than 51 weeks for the c		•		
Associated Corporation - The taxable income of associated co taxation year end.	rporations is the taxable income for t	he taxation year e	ending on or before	the date of t	his corporation's
** Taxable Income of the corporation		From 10 (or	20 if applicable)	+ 80	•
If you are a member of an associated group ($$) 81 ((es)				
Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Ta Account No. (MOF) (if applicable)	х ^и т	axation Year End	*1	*Taxable income (if loss, enter nil)
				+ 82	•
				+ 83	•
Aggregate Taxable Income 80 + 82 + 83 + 84 ,	etc			+ 84 _	•
				_	
Number of Days in Taxatio	n Year				
	Total Days = + 113	•			
Days after Dec. 31, 2002					
and before Jan.1, 2004 320,000 X 31 ÷ 73	Total Days = + 115	•			
	Total Days				
400,000 X 34 ÷ 73	= + 116	•			
(If negative, enter NIL)	5 + 116 =	<u>•</u> ► .		- 114 = 86	•
		Number of Days i	n Taxation Year		
	Day an	s after Sept. 30, 2001 d before Jan.1, 2003	Total Days		
Calculation of Specified Rate for Surtax	4.333% X 28]÷	73	= + 95	<u> </u>
		s after Dec. 31, 2002 before Jan.1, 2004	Total Days	= + 96	
	4.667% X	s after Dec. 31, 2003	Total Days)-+[30]2	
	4.667% X	•		= + 97	4
Specified rate of surtax for Taxation Year 95 + 96 + 97 .		· <u> </u>		= 94	4 1 1 1
From 86 X From				= 87	•
From 87 X From Surtax Lesser of 70 or 88	€0 ÷	From 114	•	= 88	•
continued on Page 6				= 100	•

Income I ax continued from Page 5	G123	Page 6 of 24
		DOLLARS ONLY
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	s determined by r	egulations.
Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purpos and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this schedule 27.		
The whole of the active business income qualifies as Eligible Canadian Profits if: a) your active business income from sources other the mining, farming, logging or fishing is 20% or less of the total active business income and b) the total active business income is $$250,0$		g and processing,
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]	<u> </u>
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	s = + [154]	•
Lesser of 130 or 142 Ontario Allocation Days after Dec. 31, 2003 Total Days		
143 • X From 30 • • % X 2.0% X 34 •	= + 156	•
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 sp	ecial 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 Bu Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Si 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

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DOLLARS ONLY Income Tax Contributed from Page 6 Specified Tax Credits (Reter to guide) Interview of the Page 6 Ontario Innovation Tax Credit (OFTC) (e.4.3.) Applies to endown of the Page 6 Specified Tax Co-operative Education Tax Credit (OETC) (e.4.3.) Applies to endown of the Page 6 Specified Tax Specified Tax Co-operative Education Tax Credit (OETC) (e.4.3.) Applies to endown of the Page 6 Specified Tax Specified Tax Co-operative Education Tax Credit (OETC) (e.4.3.) Applies to endown of the Page 6 Specified Tax Ontario Education Tax Credit (OETC) (e.4.3.) Applies to endown of the Page 6 Applies to endown of the Page 6 Specified Tax Credit (OTC) (e.4.5.) Applies to endown of the Page 6 Specified Tax Credit (OTC) (e.4.5.) Applies to endown of the Page 6 Specified Tax Credit (OTC) (e.4.5.) Applies to endown of the Page 6 Specified Credit rem Fill Applies to endown of the Page 6 Specified Credit rem Fill Applies to endown of the Page 6 Specified Credit rem Fill Applies to endown of the Page 6 Specified Credit rem Fill Applies to endown of the Page 7 Applies to endown of t	Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	CT23	Page 7 of 24
Specified Tax Credits (Refer to guide) Drianio Innovation Tax Credit (OFTC) (s.4.3) Applies to reasonsh and development in Ontains. Eligible Credit real EVOID Colum From (Attach organic Clam Form)	Ļ				DOLLARS ONLY
Ontario Innuovation Tax Credit (OTC) (s.4.3.1. Applies to response that development in Ontario. + (**) • Co-operative Education Tax Credit (CETC) (s.4.3.1. Applies to engloyment of eligible students. = (**) • Eligible Credit Frem (***) Summary Schedule F. • (**) • • Ontario Film & Television Tax Credit (CETC) (s.4.3.1. Applies to engloyment of eligible students. = (**) • • Eligible Credit Frem (***) Summary Schedule F. • (**) •					
Eighte Credit iven [PM] OTTC Claim Form (Attach original Claim Form) . + [T] . • [T] .	-				
Co-operative Education Tax Credit (CETC) (s.4.3.4) Applies to employment of eligible students. Eligible Credit File [CM] Summary Schedule F (ST) Ontario Film & Television Tax Credit (CETTC) (s.4.3.5) Applies to qualifying Ontare libror expenditors for eligible Canadian content film and television productions. Eligible Credit File [CM] of Filendaed ES(FIRE, as applicable. (Andae the original Canadias File Time, as applicable. (Andae the original Canadias File Time), as applicable. (Indue the original Canadias File Time), and Canadian authors. Eligible Credit File [MC] OBPTC Claim Form (Attach both the original Claim Form) and the Cardificate Form). (Indue the original Canadias File Time), and application of the Cardificate Form). (Indue the original Claim Form Canadias File Time), and application of the Cardificate Form). (Indue the original Claim Form Canadias File Time), and application of the Cardificate Form). (Interio Business-Research Institute Tax Credit (OBRTC) (s.4.3.1) Applies to taking the Canadian original Claim Form Form the Cardificate Form). (Interio Business-Research Institute Tax Credit (OBRTC) (s.4.3.1) Applies to taking the Canadian original Claim Form Form the Cardificate Form). (Interio Business-Research Institute Tax Credit (OBRTC) (s.4.3.1) Applies to taking the Cardification Form with the CT23 Tax Return) (Interio Computer Animation and Special Effects Tax Credit (OBRTC) (s.4.3.1) Applies to caldifying Claim Form Content of the Special Cardification Form (Addaet the original Claim Form Content original Claim Form). (Interio Computer Animation and Special Effects Tax Credit (OBRTC) (s.4.3.1) Applies to caldifying thoor experiations of eligi				. [101]	
Eligible Credit ream Tell Summary Schedule F	Eligible Credit From [2020] OTIC Claim Form (Attach origin	hai Claim Form)		+ [191]	
Eligible Credit ream Tell Summary Schedule F	Co-operative Education Tax Credit (CETC) (s	.43.4) Applies to employment of eligible students.			
Applies to qualifying Ontario Matour expenditures for eligible Canadian content film and television productions. Eligible Credit and Self effect Claim form form form to MOC or the original Contration (MOC) or Ministry of Finance (MOF) C1 Schedule 193/198, as applicable. + film . Graduation for ongring form received from the OMOC or the original Contration (OMOC) or Ministry of Finance (MOF) C1 Schedule 193/198, as applicable. No. of Graduatis From 5959 Applies to complexity must of eligible unstraphoyed pool as econdary graduate. No. of Graduatis From 5959 Eligible Credit From 5000 Credit (OBTC) (s.4.3.6) No. of Graduatis From 5959 Applies to capalifying expenditures in respect of eligible fleesary works by eligible Canadian authors. + film . Eligible Credit From 5000 Credit From 7000 Credit GOBTC (s.4.3.1) + film . Applies to qualifying expenditures in respect of eligible fleesary works by eligible Canadian authors. + film . Eligible Credit From 5000 Credit From 7000 Credit GOBTC (s.4.3.9) + film . Applies to bound and an eligible research institute contract. Eligible Credit From 5000 Credit From 7000 Credit From				+ 192	•
Applies to qualifying Ontario Matour expenditures for eligible Canadian content film and television productions. Eligible Credit and Self effect Claim form form form to MOC or the original Contration (MOC) or Ministry of Finance (MOF) C1 Schedule 193/198, as applicable. + film . Graduation for ongring form received from the OMOC or the original Contration (OMOC) or Ministry of Finance (MOF) C1 Schedule 193/198, as applicable. No. of Graduatis From 5959 Applies to complexity must of eligible unstraphoyed pool as econdary graduate. No. of Graduatis From 5959 Eligible Credit From 5000 Credit (OBTC) (s.4.3.6) No. of Graduatis From 5959 Applies to capalifying expenditures in respect of eligible fleesary works by eligible Canadian authors. + film . Eligible Credit From 5000 Credit From 7000 Credit GOBTC (s.4.3.1) + film . Applies to qualifying expenditures in respect of eligible fleesary works by eligible Canadian authors. + film . Eligible Credit From 5000 Credit From 7000 Credit GOBTC (s.4.3.9) + film . Applies to bound and an eligible research institute contract. Eligible Credit From 5000 Credit From 7000 Credit From					
Eights Careft rems [959] either Claim Form form Ontario Media Development Corporation (OMDC) or Ministry of Finance (MOF) CT Schedule 193/199, as applicable. (Attesh the ariginal Centification/Claim Form received from the OMDC or the original Centification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable). (Attesh the original Centification/Claim Form received from the OMDC or the original Centification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable). (Attesh the original Centification Tax Credit (OTTC) (a.43.6) Applies to employment of eligible unemployed post ascenario by eligible Canadian authors. Eligible Credit: Frem [930] OBFTC Claim Form (Attesh both the original Claim Form and the Centificate Form) + 100 • 0 Ontario Book Publishing expenditures in respect of eligible Iterary works by eligible Canadian authors. Eligible Credit: Frem [930] OBFTC Claim Form (Attesh both the original Claim Form and the Centificate Form) + 100 • 0 Ontario Business-Research Institute Tax Credit (OCASE) (a.43.9) Applies to taubuly recentified by Ontable Overlogment Corporation (Attech the original Centifier for Original Claim Form and the Centificate Form) + 100 • 0 Ontario Business-Research Institute Tax Credit (OPSITC) (a.43.9) Applies to qualifying ONtable about expenditures under an eligible production. Eligible Credit: Frem [930] OBHT Form form form thom the Critical Corporation (Attech the original Centification Form form the Othelia Development Corporation (Attech the original Centification Form form form thom the Addia Development Corporation (Attech the original Centification Form form cover diffication secting to the original Centification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable. (Attech the original Centification Claim Form form cover diffication form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable. (Educt the original Centifica			S.		
(Altach the anginal Cettification/Claim Form exceived from the OMOC or the anginal Cettification Form • 13 (Figure 17)					
received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable). • 132 • Graduate Transitions Tax Credit (CITC) (s.43.6) bio. di Graduates From (609) Apples to employment of eligible unemployed post secondary graduate. 100 Eligible Credit From Ford Summary Schedule G + 100 Ontario Book Publishing Tax Credit (OBPTC) (s.43.7) Apples to qualifying expenditures in respect of eligible Blerary works by eligible Canadian authors. Eligible Credit From Ford OpeTC Claim Form (Attach both the original Claim Form and the Catificate Form). + 100 Ontario Book Publishing accorditation form with the CT23 Tax Reun) + 100 Ontario Computer Animation and Special Effects Tax Credit (ICASE) (s.43.3) Apples to qualifying fRAB expenditures for regulate Contract. Eligible Credit Form First Qualifying fRAB expenditures for anights production. Eligible Credit Form First Qualifying fRAB expenditures for anights productions. Apples to qualifying fRAB expenditures for anights productions. Eligible Credit Form First Qualifying fRAB expenditures for anights productions. Eligible Credit Form First Qualifying fRAB expenditures for anights productions. Apples to qualifying fRAB expenditures for anights productions. Eligible Credit Form First Qualifying above expenditures for anights productions. Eligible Credit Form First Q					
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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). + 199 • 200 • 2			med.		
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Eligible Credit From 7400 Claim Form certified by Ontario Media Development Corporation (OMDC) (Attach the original Certificate of Eligibility)					
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Applies to qualifying expenditures in respect to eligible Canadian sound recordings. Eligible Credit From 7500 OSRTC Claim Form (Attach both the original Claim Form and the Certificate Form)	Ontario Sound Recording Tax Credit (OSRTC	C) (s.43.12)			
Total Specified Tax Credits 191 + 192 + 193 + 195 + 196 + 197 + 198 + 199 + 200 + 201 = 220 • Specified Tax Credits Applied to reduce Income Tax = 225 • Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative) = 230 • 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 230 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 •	Applies to qualifying expenditures in respect to eligible C	anadian sound recordings.			
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Specified Tax Credits Applied to reduce Income Tax = 225 Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative) = 230 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 230 to Income Tax in Summary section on Page 17. = 230 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	Total Specified Tax Credits	192] + [193] + [195] + [196] + [197] + [198] + [199]	+ [200] + [201]	= 220	•
Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative) = 230 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 230 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				<u> </u>	
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see <i>Determination of Applicability</i> section for the CMT on <i>Page 8</i> . If CMT is not applicable, transfer amount in 230 to Income Tax in <i>Summary</i> section on <i>Page 17</i> .	Specified Tax Credits Applied to reduce In	соте Тах		= 225	•
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see <i>Determination of Applicability</i> section for the CMT on <i>Page 8</i> . If CMT is not applicable, transfer amount in 230 to Income Tax in <i>Summary</i> section on <i>Page 17</i> .	Income Tax 190 - 225 OR Enter NIL if repo	rting Non-Capital Loss (amount cannot be negative	e)	= 230	•
If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce	To determine if the Corporate Minimum Tax (CMT) is CMT on Page 8 . If CMT is not applicable, transfer an	applicable to your Corporation, see Determination	of Applicability section for the		
	If CMT is not applicable for the current taxation year I				

Corporate Minimum Tax (CMT)

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DOLLARS ONLY

Determination of Applicability

Applies if either Total Assets 249 exceeds \$5,000,000 or Total Revenue 250 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.			. + 240	•	
*Total Revenue of the corporation				+ 2	41
If you are a member of an associated group (\checkmark) [242 (Yes)				
Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	*Total Ass	ets	*Total Revenue
			+ 243	• + 2	•
			+ 245	• + 2	•
			+ 247	• + 2	•
Aggregate of Total Assets240+243+245Aggregate of Total Revenue241+244+246	$\frac{1}{247}$, etc		. = 249	•	50
If CMT is applicable to current taxation year, complete s	section Calculation: CMT belo	w and Corporate Min	imum Tax Schedule	s A through E on P	ages 18. 19 and 20 of CT23.
		••••		J	
Calculation: CMT (Attach Schedule A: Calculation	of CMT Base on Page 18.)				
Gross CMT Payable CMT Bas			30	% X 4% = 2	76
	If negative, ente	er zero	Ontario Allocation		
Subtract: Foreign Tax Credit for CMT purposes (Attac	,			– 2	
Subtract: Income Tax				– From 1	•
Net CMT Payable (If negative, enter NIL on Page	e 17.)			= 2	
		-			
If 280 is less than zero and you do not have a CMT	credit carryover, transfer 230	from Page 7 to Inc	ome Tax Summary,o	on Page 17.	
If ²⁸⁰ is less than zero and you have a CMT credit	carryover, complete A & B bel	ow.			
If 280 is greater than or equal to zero, transfer 230	to Page 17 and transfer $\frac{28}{28}$	0 to Page 17 , and to	Schedule D: Contir	nuity of CMT Credit	Carryovers, on Page 20 .
CMT Credit Carryover available				From 23	•
					<u> </u>
Application of CMT Credit Carryovers					
A. Income Tax (before deduction of specified credit	ts)			+ From 1	•
Gross CMT Payable		+ From	276	•	
Subtract: Foreign Tax Credit for CMT purposes				•	
If 276 – 277 is negative, enter NIL in 290		=		• • - 2	•
Income Tax eligible for CMT Credit				= 3	•
Ū				Ľ	···]
B. Income Tax (after deduction of specified credits)				+ From 2	30]
Subtract: CMT credit used to reduce income tax					•
Income Tax					20
				U	Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of 2	30 , 300 and your CMT cree	dit carryover availat	ble 2307		
If only B applies, 310 cannot exceed the lesser of	f 230 and your CMT credit of	arryover available 🛛	2307		

Ontario Corporations Tax Account No. (MOF) Taxation Year End

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DOLLARS ONLY

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

If your corporation is a Financial Institution (s.58(2)), complete lines $\boxed{480}$ and $\boxed{430}$ 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 nonresident 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 earnin	gs (if deficit, deduct) (Int.B.3012)	± 351
Capital and othe	er surpluses, excluding appraisal surplus (Int.B. 3012)	+ 352
Loans and adva	nces <i>(Attach schedule)</i> (Int.B. 3013)	+ 353
Bank loans (Int.	B. 3013)	+ 354
Bankers accept	ances (Int.B. 3013)	+ 355
Bonds and deb	entures payable (Int.B. 3013)	+ 356
Mortgages paya	ıble (Int.B. 3013)	+ 357
Lien notes paya	ble (Int.B. 3013)	+ 358
	(including income tax reserves, and deferred revenue where it would also aid-up capital for the purposes of the large corporations tax) (Int.B. 3013)	+ 359
		+ 360
	estment, inventory and similar reserves (Int.B. 3012)	
	not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012)	+ 361
Share of partne	rship(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 (Retain calculations. Do not submit.) (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		
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) (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
Total Eligible Investments	= 410

Capital Tax	continued on Page 9

I OTAI ASSETS (Int.B. 3015)		
Total Assets per balance sheet	+ 420	•
	+ 421	•
Share of partnership(s)/joint venture(s) total assets (Attach schedule)	+ 422	•
	_ 423	•
	= 430	•
Amounts in 360 and 361 (if deducted from assets)	+ 440	•
	- 441	•
Subtract: Appraisal surplus if booked	_ 442	•
Add or Subtract: Other adjustments (specify on an attached schedule) .	± 443	•
Total Assets	= 450	•
Investment Allowance (410 ÷ 450) X 390	= 460	•
Taxable Capital 390 – 460.	= 470	•
Gross Revenue (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue) .		

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.

From 430 | | | |

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 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.
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
– Days in taxation year
= 471 • X From 30 • • 0.3% X 555 = = + 523 • Transfer to 543 on page 12 and complete the return from that point
** if floating taxation year, refer to guide.

DOLLARS ONLY

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DOLLARS ONLY

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.

axable 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 ames of associated corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada ames of associated corporations (excluding financial institutions (excluding financial institutins) (financial institutions (excluding financi	509 ($$ if applicable)	All corporations that you are associated	l with <u>do not have</u> a permanent	establishment in Canada	
It statuble capital [27] on page 10 exceeds \$5,000,000 proceed to Section D , enter \$5,000,000 In [32] In Section D, and complet Section D and the return from that point. Image: Complexity in the status of the comportation that you are associated with maintains a permanent establishment in Canada. Image: Complexity in the status of the comportation that you are associated group may continue to allocate the \$5,000,000 trackle capital exemption among the essociated group. Once a set \$6(2,1) electron is filed, all members of the group will the ab estication \$6(2,1) of the Comparison \$7x Are whereby total associated are used to allocate the \$5,000,000 trackle capital exemption among the essociated group. Once a set \$6(2,1) electron is filed, all members of the group will the absence oncomparison the status of the status of allocate in the status capital exemption among the essociated group. Once a set \$6(2,1) electron is filed, all members of the group will the absence oncomparison the status of t					l.
Section D and the return from that point. Section D and the return		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 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 55,000,000 taxable capital exemption mong the associated group. Once a set 50(2:1) election is filed, all members of the group will then be required to file accordance with the election and allocate a portion (portion is henceforth referred to as Net Deduction) of the \$15,000 capital ack effect, relating to the \$5,000,000 taxable capital exemption allocation is to each corporation in the group on the basis of the raido locate a portion (portion is henceforth referred to as Net Deduction) of the \$15,000 capital ack effect, relating to the \$5,000,000 taxable capital exemption. The social assets an units and Ontario allocation percentages to be used for this calculation must be taken from each corporation from is the sate taxiton year ending in the immediately preceding calendar year. The total asset and contrain allocation percentages to be used for this calculation anount as apportioned by the total asset formula, the group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may deduct its Net Deduction anount as apportioned by the total asset formula, the group may deduct its Net Deduction account originally calculated for the associated group. Calculation Do NOT complete this calculation if s.69(2.1) election is filed "axable Capital From and an sociated group (excluding financial institutions and Capital tax) and/or partnership having a permanent establishment in Canada Immember aggregate taxable capital tax) and/or partnership having a permanent establishment in Canada Immemed aggregate ackable capital tax) and/or partnership hav			\$5,000,000 proceed to Section D	, enter \$5,000,000 in 542	in Section D, and complete
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 mong the associated group. Once as \$6(2,1) election is the stable capital exemption among the associated group. Once as \$6(2,1) election is the propulse that here provide to the Corporations of the Action on the basis of the ratio locate a portion (portion is henceforth referred to as Net Deduction) of the \$15,000 capital tax settors are portion (portion is henceforth referred to as Net Deduction) of the \$15,000 capital tax settors are portion (portion is henceforth referred to as Net Deduction) in the group on the basis of the ratio that each corporation is total assets multipled 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 may be associated group. In addition, although each corporation in the associated group may deduct its Net Deduction arount as apportioned by the total asset formula, the group is option, realocate the group's total Net Deduction amount originally calculated for the associated group. Statution Do NOT complete this calculation if ss.69(2.1) election is filed "axable Capital From origin associated group (excluding financial institutions and comparisons scennpt from capital tax) and/or partnership having a permanent establishment in Canada May approximate the statution or state associated group is a state of a sociated group is a state of a sociated group (excluding financial institutions and comparison scennpt from capital tax) and/or partnership having a permanent establishment in Canada Betermine aggregate taxable capital of an associated group (excluding financial institutions and comparison scennpt from capital	524 ($$ if applicable)	One or more of the corporations that yo	u are associated with maintains	a permanent establishm	nent in Canada.
allocate the 55,000,000 taxable capital exemption by completing the Calculation below. Or, the associated group may file an election under subsection 6(2) of the Corporations Tax Act, whereby total assets are used to allocate the taxable capital exemption, among the associated group. Once as s. 59(2.1) election is field, all members of capital exemption, be each corporation in the group on the basis of the ratio that each corporation's funcial introduction is to the total assets of the group. The total assets and ontario allocation percentages to be used for this calculation group on the basis of the ratio that each corporation's financial information from tis last taxation year ending in the immediately preceding calendar year. In addition, although each corporation is financial information from tis last taxation year ending in the immediately preceding calendar year. In addition, although each corporation in the group may deduct its Net Deduction are apportioned by the total asset formula, the group may the group on what ever basis the corporate group wishes, as inclusing as the total of the reallocated amounts does not exceed the group's option, reallocate the group's total Net Deduction amount originally calculated for the associated group.		If the taxation year ends before January	1, 2003, you must complete the Ca	alculation below.	
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, 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 option. Calculation Do NOT complete this calculation if ss.69(2.1) election is filed Taxable Capital From To n page 10 + From Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations frax Account No. (MOF) (financial institutions and corporation (francial institutions marked schedule) Taxation Year End Names of associated corporations (excluding financial institutions and corporations frax Account No. (MOF) (financial institutions and Corporations Tax Account No. (MOF) (financial institutions and Corporations frax Account No. (MOF) (financial institutions and Corporations Tax Account No. (MOF) (financial institutions and Corporations frax Account No. (MOF) (financial institutions and Corporations frax Account No. (MOF) (financial institutions account No. (MOF) (financial institutis account No. (MOF) (financial institutions account No. (MOF) (fi		allocate the \$5,000,000 taxable capital exe group may file an election under subsecti used to allocate the taxable capital exempt filed, all members of the group will then be portion (portion is henceforth referred to as \$5,000,000 taxable capital exemption, to ex-	emption by completing the Calcula on 69(2.1) of the <i>Corporations Ta</i> tion among the associated group. required to file in accordance with a Net Deduction) of the \$15,000 c ach corporation in the group on th	tion below. Or, the associa x Act, whereby total assets Once a ss.69(2.1) election the election and allocate a apital tax effect, relating to e basis of the ratio that eac	s are is a the
amount as apportioned by the total asset formula, the group may at the group's option, reallocate the group's total Net Deduction amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.		must be taken from each corporation's fina	ncial information from its last taxa		
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) 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 Ontario Corporations exempt from capital excluding financial institutions and corporations exempt from eached use of the size (applicable) If insufficient space, attach schedule) + 533 + 533 + 533 + 533 Aggregate of Taxable Capital 470 + 533 + 533 + 533 = 540 If if all above is \$5,000,000 or less, the corporation's Capital Tax for the taxation year, is NIL. Enter NIL in is above is greater than \$5,000,000, the corporation must compute		amount as apportioned by the total asset for reallocate the group's total Net Deduction a group wishes, as long as the total of the re-	ormula, the group may, at the grou among the group on what ever ba allocated amounts does not excee	ıp's option, sis the corporate	
If applicable (if applicable) (if applicable) + 531 Aggregate of Taxable Capital 470 + 532 + 533 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 • X \$5,000,000 = 541 Transfer to 542 in Section Transfer to 542 in Section	corporations exempt from Names of associated corporations	m capital tax) and/or partnership having a	a permanent establishment in C Ontario Corporations Tax	anada	
Aggregate of Taxable Capital 470 + 531 + 532 + 533, etc	and corporations exempt from car	1 in Conodo	Account No. (MOF)	Taxation Year End	Taxable Capital
Aggregate of Taxable Capital 470 + 531 + 532 + 533, etc	and corporations exempt from cap aving a permanent establishmen	t in Canada	Account No. (MOF) (if applicable)	Taxation Year End	
Aggregate of Taxable Capital 470 + 531 + 532 + 533, etc	and corporations exempt from cap aving a permanent establishmen	t in Canada	Account No. (MOF) (if applicable)	Taxation Year End	+ 531
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 • X \$5,000,000 = 541 Transfer to 542 in Section	and corporations exempt from cap naving a permanent establishmen	t in Canada	Account No. (MOF) (if applicable)	Taxation Year End	+ 531 + 532
Transfer to 542 in Section	and corporations exempt from cap having a permanent establishmen (if insufficient space, attach sched	t in Canada u/e)	(if applicable)	Taxation Year End	+ 531 + 532 + 533
Ss.69(2.1) Election Filed	and corporations exempt from cap having a permanent establishmen (<i>if insufficient space. attach sched</i> Aggregate of Taxable Capi If El If	tal 470 + 531 + 532 + 533, et 540 above is \$5,000,000 or less, the nter NIL in 523 in section D on page 540 above is greater than \$5,000,00 elow in order to calculate its Capital T	(if applicable) tc	or the taxation year, is pute its share of the \$ er Section D on page	+ 531 + 532 + 533 = 540 NIL. 5,000,000 exemption 12.
	and corporations exempt from cap having a permanent establishmen (<i>if insufficient space. attach sched</i> Aggregate of Taxable Capi If El If	tal 470 + 531 + 532 + 533, et 540 above is \$5,000,000 or less, the nter NIL in 523 in section D on page 540 above is greater than \$5,000,00 elow in order to calculate its Capital T	(if applicable) tc	or the taxation year, is pute its share of the \$ er Section D on page	+ 531 + 532 + 533 = 540 NIL. 5,000,000 exemption 12.
591 (√ if applicable) Election filed. Attach a copy of the election with this CT23 Return.	and corporations exempt from cap having a permanent establishmen (<i>if insufficient space</i> , <i>attach scheo</i> Aggregate of Taxable Capi If El If Ef From 47	tal $(470 + 531 + 532 + 533)$, et (540) above is \$5,000,000 or less, the nter NIL in 523 in section D on page (540) above is greater than \$5,000,000 elow in order to calculate its Capital T 0 • + From 540	(if applicable) tc	or the taxation year, is pute its share of the \$ er Section D on page	+ 531 + 532 + 533 = 540 NIL. 5,000,000 exemption 12. = 541

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DOLLARS ONLY

Capital Tax Calculation continued from Page 11

SECTION D
This section applies if the corporation IS a member of an associated group and/or partnership whose total AGGREGATE Taxable Capital, ⁵⁴⁰ on page 11 exceeds \$5,000,000.
Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.
+ From 470 • - 542 • = 471 • X From 30 • 0.3% X 555 Ontario Allocation **365(366 if leap year) = + 523 Transfer to 543 and complete the return from that point
SECTION E
This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election
+ From 470 • X From 30 • * 561 • 561 • 561
- Capital tax deduction from 995 relating to <i>your corporation's</i> capital tax deduction, on ss.69(2.1) election form From 995 = 562 = 562
Capital Tax 562 • X 555
** If floating taxation year, refer to guide.
Capital Tax before application of specified credits
Subtract: Specified Tax Credits applied to reduce capital tax payable (<i>Refer to guide</i>).
Capital Tax 543 - 546 (amount cannot be negative) = 550 • Transfer to Page 17 Transfer to Page 17 Transfer to Page 17 Transfer to Page 17

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 550 on page 12 and complete the return from that point.

I.2. Other than Credit Unions

(Retain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)

Days in taxation year	
565 • X 0.6% X From 30 • * * 365 (366 if leap year) Lesser of adjusted TPUC and Basic Capital Amount in accordance with Division B.1 • * * 365 (366 if leap year) • * * 365 (366 if leap year)	= + 569
570 • X 571 X From 30 • Days in taxation year Adjusted TPUC in accordance with Division B.1 in excess of Basic Capital Amount Capital Tax Rate (Refer to guide) Ontario Allocation	= + <u>574</u>
Capital Tax for Financial Institutions – other than Credit Unions (before Sections II) 569 + 574 ** If floating taxation year, refer to guide.	= 575
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	_ [585]
Capital Tax - Financial Institutions 575 - 585	= 586 • Transfer to 543 on Page 12
Premium Tax (s.74.2 & 74.3) (Refer to guide)	
(1) Uninsured Benefits Arrangements	= 588
 (2) Unlicensed Insurance (enter premium tax payable in ⁵⁸⁸ and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in ⁵⁸⁸.) <i>Applies</i> to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers. 	
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to guide)	- 589
Premium Tax 588 – 589	= 590 Transfer to page 17

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

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DO	LLARS	ONLY

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1		± 600	• Transfer to page 15
Add:			
	. [601]	•	
Federal capital cost allowance	+ 601		
Federal cumulative eligible capital deduction . </td <td>+ 602</td> <td>•</td> <td></td>	+ 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		
Number of Days in Taxation Year			
Days after Sept. 30, 2001 and before Jan. 1, 2004 Total Days			
612 • X 5/12.5% X 33 ÷ 73 = + 633	<u>•</u>		
Days after Dec. 31, 2003			
	•		
$\begin{array}{c} \hline 612 \\ \hline \bullet \\ X \\ 5/14.0\% \\ X \\ \hline 34 \\ \hline \bullet \\ 73 \\ \hline 73 \\ \hline = + \\ 634 \\ \hline 634 \\ \hline \end{array}$	<u> </u>		
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	•	
Fotal of Additions 601 to 611 + 615 + 616 + 620 + 614 . <t< th=""><th>. =</th><th>• ► 640</th><th>• Transfer to page 15</th></t<>	. =	• ► 640	• Transfer to page 15
Deduct:			
Ontario capital cost allowance (excludes amounts deducted under 675)	+ 650	•	
	+ 651	•	
Ontario cumulative eligible capital deduction	+ 652	•	
Federal taxable capital gain	+ 653	•	
		•	
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.	+ 658	•	
	+ 659	•	
Ontario resource allowance		•	
Ontario current cost adjustment (<i>Attach schedule</i>)	+ 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	

orporation's Legal Name	Or	ntario Corporations Tax	Account No. (MOF)	Taxation Year End	CT23	Page 15 of 24
						DOLLARS ONLY
econcile net income ((loss) for federal i	ncome tax purp	oses with ne	t income (loss)		
or Ontario purposes if ontinued from Page 14	f amounts differ					
et Income (loss) for federal inco	ome tax purposes, per fede	ral T2 SCH 1			. From ± 600	•
tal of Additions .					. From = 640	•
btotal of deductions on page 1	A		From	- [681]	•	
educt: Ontario New Technology Tax (Applies only to those corporati	Incentive (ONTTI) Gross-u	р				
Capital Cost Allowance (Ontaric intellectual property deducted in	o) (CCA) on prescribed quali	fying		•		
ONTTI Gross-up deduction ca	alculation:					
From Gross-up o	of CCA - X 100	- From 662	•	= 663	•	
From [30 Ontario Allocation					
Workplace Child Care Tax Inc						
Qualifying expenditures:	665	• X 30% X	100	= 666	•	
addinying experience.		From 30 Ontario	Allocation			
Workplace Accessibility Tax I	Incentive					
Qualifying expenditures:	667	• X 100% X	100	= 668	•	
Number of Employees accom	modated 669	From 30 Ontario	Allocation			
Ontario School Bus Safety Ta buses purchased after May 4, 1	x Incentive (OSBSTI) (App		sition of school			
Qualifying expenditures:	[670]	• X 30% X	100	= [671]	•	
		From 30 Ontario	□ Allocation			
Educational Technology Tax I	Incentive (Applies to qualify	ving amounts incurred at	fter May 2, 2000.)			
Qualifying expenditures:	672	• X 15% X	100	= 673	•	
		From 30 Ontario	Allocation			
Ontario allowance business in	nvestment loss			+ 678	•	
Ontario Scientific Research E	xpenses claimed in year in	1 477 from Ont. CT23	Schedule 161	+ 679	•	
Amount added to income fede line 454 or 455 (if filed after Ju		as negative on federal	form T661,	+ [677]	•	
Total of other deductions allow	wed by Ontario (Attach sch	edule)		+ 664	•	
otal of Deductions 681 + 6	63] + 666] + 668] + 671] + 6	873] + [678] + [679] + [677	+ 664		• ► 680	•
			- <u> </u>	-		
et income (loss) for C	Intario Purposes	600 + 640 - 6			= 690	• Transfer to Page 4

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DOLLARS ONLY

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:

- 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) _{year month day}	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only (9) (10)	Farm Losses	Restricted Farm Losses
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

Non-Capital

Restricted Farm

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

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

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

- · Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
 - 1) the first day of the taxation year after the loss year.

Total Capital

- 2) the day on which the corporation's return for the loss year is delivered to the Minister, or
- 3) 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

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) year month day				
i) 3 rd preceding	911	921	931	941
ii) 2 nd preceding	912	922	932	942
iii) 1st preceding	913	923	933	943
Total loss to be carried back	From 706	From 716	From 726	From 736
Balance of loss available for carry-forward	919	929	939	949
Summary	Certificat	ion		
Income tax + From 230 or 320	return, including	ed signing officer of g all schedules and s	tatements filed with	or as part of this
Corporation Minimum Tax + From 280	return and that to of the corporation	s been examined by i the information is in a on. I further certify th	agreement with the b at the financial state	ooks and records ments accurately
Capital Tax + From 550	required under computing inco	cial position and ope section 75 of the Cor me for this taxation y except as specifically	porations Tax Act. Tl ear is consistent wit	he method of h that of the
Premium Tax + From 590	Name (please prin	<u> </u>	disclosed in a state	nent attached.
Total Tax Payable	-			
Subtract: Payments - - 960 Capital Gains Refund (s.48) - 965	Title			
Qualifying Environmental	Full Residence Act	ldress		
Trust Tax Credit (Refer to guide) – 985 Specified Tax Credit (Refer to guide) – 955	•			
Balance	•			
If payment due Enclosed * 990	•			
If overpayment: Refund (Refer to guide)= 975	•			
Apply to year month day 980 (includes credit interest)	Signature		Date	
*Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, <i>payable to the Minister of Finance</i> and print your Ontario Corporation's Tax Account No. (MOF) on the back of cheque or money order. (<i>Refer to guide for other payment methods.</i>)		of the Corporations 1 ng statements or omis		alties for making

			CT23	Schedule A
Corporate Minimum Tax - Schedule	٨٠		F	Page 18 of 24
Calculation of CMT Base	~ .			DOLLARS ONLY
Banks - Net income/loss as per report accepted by Superintendent of F	Financial Institutions (SF	1)		
under the Bank Act (Canada), adjusted so consolidation/equity methods		''		
Net Income/Loss (unconsolidated, determined in accordance with GAA	P)		± 2100	•
Subtract (to the extent reflected in net income/loss):				
Provision for recovery of income taxes / benefit of current income	me taxes	+ 2101	<u> </u>	
Provision for deferred income taxes (credits) / benefit of future			•	
Equity income from corporations				
Share of partnership(s)/joint venture(s) income			•	
Dividends received/receivable deductible under fed.s.112			•	
Dividends received/receivable deductible under fed.s.83(2)			•	
Federal Part VI.1 tax paid on dividends declared	•X 9/3		•	
and paid under fed.s.191.1(1)			●▶- 2109	•
Add (to extent reflected in net income/loss):				
Provision for current taxes / cost of current income taxes				
Provision for deferred income taxes (debits) / cost of future inc				
Equity losses from corporations			•	
Dividends that have been deducted to arrive at net income per Financial Statements s.57.4(1.1) (excluding dividends under fe			•	
Subtotal			●▶+ 2115	•
Add/Subtract:				
Amounts relating to s.57.9 election/regulations for disposals et	c. of property for current	/prior years		
** Fed.s.85.	+ 2116	• or - 2117	•	
** Fed.s.85.1		• or - 2119	•	
** Fed.s.97.			-	
** Amounts relating to amalgamations (fed.s.87) as		• or - 2121		
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 replace- ment 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 otherwise deducted in determining CMT adjusted net income	not	- 2150	•	
Subtotal (Additions)	. =	<u></u> ►	+ 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: Co	ontinuity of CMT Losse	es 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 ** Retain calculations. Do not submit with this tax return.	a loss			
			_ 2135	•

CT23

Taxation Year End CT23

Schedule B & C

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DOLLARS ONLY

Cor	oorate	Minimum	Tax ((CMT)	
001	porato		IUAN		



Schedule B: Continuity of CMT Losses Carried Forward

Balance	at Beginning of year (1), (2)	+ 2201	•
Add:	Current year's losses		
	Amalgamation ($$) 2205 Yes Wind-up ($$) 2206 Yes		
Subtotal	· · · · · · · · · · · · · · · · · · ·	+ 2207	•
Adjustment	ts (attach schedule)	± 2208	•
CMT loss	ses available 2201 + 2207 ± 2208	= 2209	•
Subtract	Pre-1994 loss utilized during the year to reduce adjusted net income		
Subtotal	Losses expired during the year	_ 2213	•
Balances	s at End of Year (5) 2209 - 2213	= [2214]	•
Notes:	(3) Include and indicate whether CMT losses are a	result of an amalgamation to	

- (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))
- 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) _{year month day}	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
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
To	tals	2270	2290

CT23 Schedule D & E

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DOLLARS ONLY

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)	•
Subtotal	●▶+ 2305
Adjustments (Attach schedule).	. ± 2306
CMT credit carryover available 2301 + 2305 ± 2306 .	. = [2307] • Transfer to Page 8
Subtract: CMT Credit utilized during the year to reduce income tax (Page 8) + From 310 CMT Credit expired during the year + 2308 Subtotal + + 2308	● ● ● ►- 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
To	tals	2370	2390

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

Ontario Corporations Tax Account No. (MOF)

Taxation Year End

CT23 Schedule F & G

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DOLLARS ONLY

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

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		ement Start d Dates	Eligible Costs of Placement	* Credit Claimed (See notes below) (max. \$1,000	
			year	month day	(ECP)	per work placement)	
			From		5750	5776	
			То				
			From		5751	5777	
			То				
			From		5752	5778	
			To				
If insufficient space, attach schedule				Totals	5774	5798	
Note: Enter corporation's salaries &	wages paid in the preceding taxa	tion year 🔺 \$	•				
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 formul	la to calculate the rate: R	ate = .15 – [.	05 (From A	•	0,000) ÷ \$ 200,000]	
Indicate rate used: %	%. * Credit claimed equals ECP r	nultiplied by rate.					

Schedule G: Summary of Graduate Transitions Tax Credit Claimed

Complete a separate entry for each graduate, that is unrelated to the employer, that has worked full-time for a minimum of a six-month period. This credit applies to new hires 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		Qualified Eligible Expenditures (QEE)	* Credit Claimed (See notes below) (max. \$4,000
-			year	month day	. ,	per graduate)
			From		6551	6576
			То			
			From		6552	6577
			То			
			From		6553	6578
			То			
If insufficient space, attach schedule				Totals	6574	6598
Note: Enter corporation's salaries &	wages paid in the preceding taxa	tion year A \$	•			
If A is \$600,000 or greater use 10%	. If A is \$400,000 or less use 15%	6.			Transfer to 195	Page 7 of the Tax Return
If A is over \$400,000 but less than \$	\$600,000 use the following formu	la to calculate the rate: R	ate = .15 – [.05 (FromA	• - \$40	0,000) ÷ \$ 200,000]
Indicate rate used: %	. * Credit claimed equals QEE r	multiplied by rate.				
Total Number of Graduates					= 6596	
					Transfer to 194	Page 7 of the Tax Return

Schedule A: Information on Ontario Corporations

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

Treasurer

General Manager

Other (specify)

Date Ceased

year

month

day

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)					C	Ontario (Corporati	on No.(M	No.(MGS) Date of Incorporation or Amalgamat			mation		
							1 1	1 1	1 1		year	mon I I I	ih da I	ay
			Dir	octor	-/Offic	er Info	rmati	ion						
Full Name and Address for Se	nuioo:		DIR	ector	/01110	er mit	IIIIau							
Last Name			First Na	ame			Middle	Name(s	.)					
Street Number and Name Suite														
City/Town/Village			Provinc	e/State	9		Count	У			Postal/Zip	Code		
Director		I					0	fficer			1			
Are you a Resident Canadian?	Indicate the	appointme	ent perio	d for e	ach of th	ne followir	ıg:			Other Tit	les <i>(please</i> s	specify):		
(Applies to directors of		Da	ate App	ointed			Date 0	Ceased		Chair	ŭ		Executive	Officer
business corporations only)		year		month	day	уе	ar	month	day	Chair P	erson		Financial	
Yes No	President			I						Chairm			Informatio	
Date Elected	Secretary									Chairwo			Operating Administra	
year month day	Georetary									Vice-Pr	esident	└ Office	r	
	Treasurer										nt Secretary nt Treasurer	Comp	troller	
Date Ceased	General			1						Chief M		Autho Office	rized Sign r	ing
year month day	Manager Other										ve Director ng Director	Other		
	(specify)												(unuuou)	
	1													
			Dire	ector	/Offic	er Info	ormati	ion						
Full Name and Address for Se	rvice:													
Last Name			First Na	ame			Middle	Name(s	i)					
Street Number and Name							Suite							
City/Town/Village			Provinc	e/State	9		Count	У			Postal/Zip	Code		
Director							0	fficer						
Are you a Resident Canadian?	Indicate the appointment period for each of the following: Other Titles (please specify):													
(Applies to directors of Date Appointed Date Ceased Chair Chair					Executive	Officer								
		year		month	day	уе	ar	month	day	Chair P			Financial	
Yes No	President									Chairma			Informatio Operating	
Date Elected	Secretary									Vice-Ch	nair	Chief	Administra	
year month day				<u> </u>						Vice-Pr	esident	└ Office		

Assistant Secretary

Assistant Treasurer

Executive Director

Managing Director

Chief Manager

MGS Schedule A

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0241U (2014/05)

Comptroller

Authorized Signing Officer

Other (untitled)

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 (Corporat	ion No.(N	1GS) I	Date of Inco	rpora	ation or Amal	gamation	
										y	ear	month	day
		D	irector	/Offic	er Inf	ormat	ion						
Full Name and Address for Ser	vice:												
Last Name		First	Name			Middle	Name(s	3)					
								,					
Street Number and Name Suite													
City/Town/Village		Prov	ince/State	;		Count	ry			Postal/2	Zip Co	ode	
Director						0	fficer			•			
Are you a	ludiante the anne												
Resident Canadian?	Indicate the appo			ach of th	ie toliowi	-	. .		Other	Titles (plea	ise sp	ecify):	
(Applies to directors of business corporations only)			ppointed	day			Ceased		Ch			Chief Execu	
		year	month	day	y y	ear	month	day		air Person		Chief Financ	
Yes No	President									airman airwoman		Chief Inform	
Date Elected	Secretary									e-Chair		Chief Admin	-
year month day										e-President		Officer	
	Treasurer									sistant Secretar sistant Treasure		Comptroller	
Date Ceased	General									ief Manager	71	Authorized S	Signing
year month day	Manager									ecutive Director	r	UTICEr	
	Other (specify)								Ma Ma	naging Director	t.	Other (untitle	ed)
					<u> </u>								
		D	irector	/Offic	er Inf	ormat	ion						
Full Name and Address for Ser	vice:												
Last Name		First	Name			Middle	Name(s	s)					
Street Number and Name						Suite							
City/Town/Village		Prov	ince/State	9		Count	ry			Postal/2	Zip Co	ode	
Director						0	fficer						
Are you a Resident Canadian?	Indicate the appo	ointment pe	eriod for ea	ach of th	ne followi	ng:			Other	Titles (plea	ase sr	ecify):	
(Applies to directors of			ppointed			-	Ceased					_	
business corporations only)		year	month	day	у	ear	month	day	Ch	air air Person		Chief Execu	
Yes No	President						İ .			airman		Chief Inform	
										airwoman		Chief Opera	ting Officer
Date Elected	Secretary									e-Chair e-President		Chief Admin Officer	istrative
year month day	Treasurer									sistant Secretar	y		
	I									sistant Treasure			
Date Ceased	General Manager									ief Manager		Authorized S Officer	ligning
year month day	Other	I I			'-	<u>ı I</u>				ecutive Director naging Director		Other (untitle	ed)
	(specify)									naging Director			,u)

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

MGS Schedule A

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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 (including punctuation)		Ontario Corporati	on No.(MGS)	Date of Inco	prporatior	n or Ama	Igamation	
				ye	ear	month	day	
Chief Officer/Manager Information								
Name and Office Address of the Chief Officer/Mana	ger in Ontario:	Not Applical	ble					
Last Name	First Name	Middle Name(s)					
Street Number and Name		Suite						
City/Town/Village	Province	Country		Postal	Code			
Indicate the appointment period for the position of C	hief Officer/Manager:	Date Appoir year mo			Date (_{year}	Ceased month	day	

Agent for Service Information							
Indicate if the Agent for Service is an individual or	a corporation:						
Please check 🗹 box if applicable 🛛 Individu	al						
Agent's Last Name	First Name	Middle Name(s)					
Street Number and Name Suite							
City/Town/Village	Province	Country	Postal Code				
Please check I box if applicable Corporation							
Please check box if applicable Corpora Corporation Name (including punctuation)							
Care Of							
Street Number and Name		Suite					
City/Town/Village	Province	Country	Postal Code				

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

MGS Schedule K

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