

This return 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 - 18, together with the applicable schedules on pages 19-22. **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 Schedules A or K on pages 23 and 24) 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? (Refer to guide) Yes No

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Ministry Use

Corporation's Legal Name (including punctuation) and Mailing Address

Ontario Corporations Tax Account No. (MOF)

This CT23 Return covers the Taxation Year

Start

year month day

End

year month day

Has address changed since last filed CT23 Return? Yes

Yes

Date of Change

year month day

Date of Incorporation or Amalgamation

year month day

Registered/Head Office Address

Ontario Corporation No. (MGS)

Location of Books and Records

Canada Revenue Agency Business No.

If applicable, enter

Name of person to contact regarding this CT23 Return

Telephone No.

Fax No.

Jurisdiction Incorporated

Address of Principal Office in Ontario (Extra-Provincial Corporations only)

(MGS)

If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased:

Commenced

year month day

Ceased

year month day

Former Corporation Name (Extra-Provincial Corporations only)

Not Applicable

(MGS)

(Not Applicable)

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). ▶

No. of Schedule(s)

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). ▶

No Change

Preferred Language / Langue de préférence

English
anglais

French
français

Ministry Use



Certification (MGS)

I certify that all information set out in the **Annual Return** is true, correct and complete.

Name of Authorized Person (Print clearly or type in full)

Title: Director Officer Other individuals having knowledge of the 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, _____ declare that:
(Please print name in full)

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;
- b) had no Ontario taxable income for the taxation year (subject to the provisions in NOTE 2 below);
- c) had no Ontario Corporations Tax payable for the taxation year;
- d) was a Canadian-controlled private corporation throughout the taxation year (i.e. generally a private corporation with 50% or more shares owned by Canadian residents as defined by the *Income Tax Act* (Canada));
- e) had provided its Canada Revenue Agency business number to the Ministry of Finance; and
- f) is NOT subject to the Corporate Minimum Tax (i.e. alone or as part of an associated group whose assets exceed \$5 million or whose total revenues exceed \$10 million for the taxation year).

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

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 2: EFF corporations filing losses to be carried back and applied to prior years or applied to future years, must file a tax return complete with all the related schedules for the taxation year of the loss and for the taxation year to which the loss is being applied.

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 | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | 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 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td></tr></table> % (nearest whole percentage) | | | |
| | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | b) The corporation's taxable income for the taxation year is \$200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (Refer to guide.) | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | c) The corporation is NOT a member of a partnership/joint venture or a member of an associated group of corporations during the taxation year. | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | d) The corporation's taxation year ends on or after January 1, 2000 and its gross revenue and total assets are each \$1,000,000 or less and the corporation is not a financial institution; OR 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. | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | 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) or Graduate Transitions Tax Credit(GTTC). | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | 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 that are NOT subject to the Corporate Minimum Tax, may also use the **CT23 Short-Form Corporations Tax Return** if the corporation checks "Yes" to (a), (b), (c), (e) and (f) above.

CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

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

- 1 Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))
- 2 Other Private
- 3 Public
- 4 Non-share Capital
- 5 Other (specify) ▼

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

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

if applicable, enter

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

if applicable, enter

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Specify major business activity

- 2 Family Farm Corporation s.1 (2)
- Family Fishing Corporation s.1 (2)
- Mortgage Investment Corporation s.47
- Credit Union s.51
- Bank Mortgage Subsidiary s.61 (4)
- Bank s.1 (2)
- Loan and Trust Corporation s.61 (4)
- Non-resident Corporation s.2(2)(a) or (b)
- 9 Non-resident Corporation s.2(2)(c)
- 10 Mutual Fund Corporation s.48
- 11 Non-resident owned investment Corporations s.49
- 12 Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)
- 14 Bare Trustee Corporation
- 15 Branch of Non-resident s.63(1)
- 16 Financial institutions prescribed by Regulation only
- 17 Investment Dealer
- 18 Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale
- 19 Hydro successor, Municipal Electrical Utility or subsidiary of either
- 20 Producer and seller of steam for uses other than for the generation of electricity
- 21 Insurance Exchange s.74.4

Please check (✓) box(es) if applicable:

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

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

Allocation – If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction, to that jurisdiction (s.39) (Inter.Bulletin 2617). Attach a schedule (or a copy of federal T2 SCH 5) showing allocation of gross revenue, salaries and wages, including applicable percentages.

DOLLARS ONLY

Net Income (loss) for Ontario purposes (per reconciliation schedule, page 16)	+ From	690		
Subtract: Charitable donations	-	1		
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (<i>Attach schedule</i>)	-	2		
Subtract: Taxable dividends deductible, per federal T2 SCH 3	-	3		
Subtract: Ontario political contributions (<i>Attach schedule</i>)	-	4		
Subtract: Federal Part VI.1 tax	-	5		
Subtract: Prior years' losses applied – Non-capital losses	- From	704		
Net capital losses	From (page 17)	715	X inclusion rate	% =
Farm losses	- From	724		
Restricted farm losses	- 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	+	11		
Adjusted Taxable Income	10 + 11 (if 10 is negative, enter 11)	=	20	

Taxable Income

From 10 (or 20 if applicable)	X	30	Ontario Allocation	X	15.5%	X	22	÷	73	Total Days	=	23
From 10 (or 20 if applicable)	X	30	Ontario Allocation	X	14.5%	X	24	÷	73	Total Days	=	25
From 10 (or 20 if applicable)	X	30	Ontario Allocation	X	14.0%	X	26	÷	73	Total Days	=	27
Income Tax Payable (before deduction of tax credits)	23 + 25 + 27	=	40									

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

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

Did you claim the federal Small Business Deduction (fed.s.125(1)) in the taxation year or would you have claimed the federal Small Business Deduction had the provisions of fed.s.125(5.1) not been applicable in the taxation year? (✓) Yes No

Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))	50	
Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+ 51	
Add: Losses of other years deducted for federal purposes (fed.s.111)	+ 52	
Subtract: Losses of other years deducted for Ontario purposes (s.34)	- 53	
	=	54
Federal Business limit for the year before the application of fed.s.125(5.1) (not exceeding \$200,000) (<i>Attach federal T2 SCH 23 if associated</i>)	+ 55	
Add: Ontario enhancement of federal business limit		

Number of Days in Taxation Year	
40,000 X	557 ÷ 73 = 42
X From 55 ÷ 200,000	= 43
80,000 X	69 ÷ 73 = 43
X From 55 ÷ 200,000	= 44
Business Limit for Ontario purposes	55 + 44 = 99
Income eligible for the IDSBC	From 30 X 56 = 60
*Ontario Allocation Least of 50, 54 or 45	

*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

Income Tax *continued from Page 4*

Calculation of IDSBC Rate

Number of Days in Taxation Year

Days after Dec. 31, 1998 and before Jan. 1, 2000	Total Days	
74	73	= + 75
Days after Dec. 31, 1999 and before Jan. 1, 2002	Total Days	
76	73	= + 77
Days after Dec. 31, 2001 and before Jan. 1, 2003	Total Days	
69	73	= + 79

IDSBC Rate for Taxation Year $75 + 77 + 79 = 78$

Claim From 60 X From 78 % = 70

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

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

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

****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) <i>(if insufficient space, attach schedule)</i>	Ontario Corporations Tax Account No. (MOF) <i>(if applicable)</i>	Taxation Year End	**Taxable income <i>(if loss, enter nil)</i>
			+ 82
			+ 83
			+ 84
Aggregate Taxable Income $80 + 82 + 83 + 84$, etc.			= 85

Number of Days in Taxation Year

Subtract: 200,000 X	Days before Jan. 1, 2001	Total Days	
	558	73	= + 111
240,000 X	Days after Dec. 31, 2000 and before Jan. 1, 2002	Total Days	
	557	73	= + 112
280,000 X	Days after Dec. 31, 2001 and before Jan. 1, 2003	Total Days	
	556	73	= + 113
	$111 + 112 + 113 =$		- 114
(If negative, enter nil)			= 86

Calculation of Specified Rate for Surtax

Number of Days in Taxation Year

Days after Dec. 31, 1998 and before Jan. 1, 2000	Total Days	
74	73	= + 92
Days after Dec. 31, 1999 and before Jan. 1, 2002	Total Days	
76	73	= + 93
Days after Dec. 31, 2001 and before Jan. 1, 2003	Total Days	
69	73	= + 95

Specified rate of surtax for Taxation Year $92 + 93 + 95 = 94$

From 86 X From 94 % = 87
From 87 X From 60 ÷ From 114 = 88

Surtax Lesser of 70 or 88 = 100

continued on Page 6

Additional Deduction for Credit Unions (s.51(4)) (Attach schedule) 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 the federal T2 SCH 27 including necessary changes for Ontario tax purposes (e.g. different C.C.A. claimed).

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: Adjustment 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 143 _____ • X From 30 _____ % X 2% = 160 _____ •
Lesser of 130 or 142 *Ontario Allocation

**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 _____ •

Note: The M&P for corporations that generate electrical energy for sale, or produce steam for use in the generation of electrical energy for sale, or produce steam for sale for uses other than the generation of electricity, has not yet received legislative authority at the time of printing. (Refer to guide.)

Credit for Foreign Taxes Paid (s.40)

Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Info.Bulletins 15-79 & 2739) (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 Claim Form Certified by Ontario Film Development Corporation
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.) + _____ •

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

Applies to employment of eligible unemployed graduate students.

No. of Graduates From

Eligible Credit From Summary Schedule G + _____ •

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

Applies to qualifying expenditures in respect of eligible literary works by first-time Canadian authors.

Eligible Credit From OBPTC Claim Form *(Attach only the original Claim Form. Retain the Certification 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 Film Development Corporation
(Retain original Claim Form. Do not submit the Claim 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 non-Canadian content film and television productions.

Eligible Credit From Claim Form certified by Ontario Film Development Corporation
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.) + _____ •

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 Film Development Corporation
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.) + _____ •

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

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

Eligible Credit From OSRTC Claim Form *(Attach only the original Claim Form. Retain the Certification Form)* + _____ •

Total Specified Tax Credits + + + + + + + + + = _____ •

Specified Tax Credits *Applied to reduce Income Tax* = _____ •

Income Tax – OR Enter NIL if reporting Non-Capital Loss. = _____ •

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 18**.

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 [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 + [241]

If you are a member of an associated group () [242] (Yes)

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

If CMT is applicable to current taxation year, complete section **Calculation: CMT** below and **Corporate Minimum Tax Schedules A through E on Pages 19, 20 and 21 of CT23.**

Calculation: CMT (Attach Schedule A: Calculation of CMT Base on Page 19.)

Gross CMT Payable CMT Base From [2135] • X From [30] % X 4% = [276]

If negative, enter zero

Ontario Allocation

Subtract: Foreign Tax Credit for CMT purposes (Attach schedule) - [277]

Subtract: Income Tax - From [190]

Net CMT Payable (If negative, enter NIL on Page 18.) = [280]

If [280] is less than zero and you do not have a CMT credit carryover, transfer [230] from **Page 7 to Income Tax Summary, on Page 18.**

If [280] is less than zero and you have a CMT credit carryover, complete A & B below.

If [280] is greater than or equal to zero, transfer [230] to **Page 18** and transfer [280] to **Page 18**, and to **Schedule D: Continuity of CMT Credit Carryovers, on Page 21.**

CMT Credit Carryover available From [2307]

Application of CMT Credit Carryovers

A. Income Tax (before deduction of specified credits) + From [190]

Gross CMT Payable + From [276]

Subtract: Foreign Tax Credit for CMT purposes - From [277]

If [276] - [277] is negative, enter NIL in [290] =

Income Tax eligible for CMT Credit = [300]

B. Income Tax (after deduction of specified credits) + From [230]

Subtract: CMT credit used to reduce income taxes - [310]

Income Tax = [320]

Transfer to page 18

If A & B apply, [310] cannot exceed the lesser of [230], [300] and your CMT credit carryover available [2307].

If only B applies, [310] cannot exceed the lesser of [230] and your CMT credit carryover available [2307].

Capital Tax *(Refer to Guide)*

If your corporation is a Financial Institution (s.58(2)), proceed to page 14.

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 \$1,000,000 or less and the taxation year ends on or after January 1, 2000, or (2) 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, it 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 13 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. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets

must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Inf.B.15-79, Int.B.L-12 and Int.B.L-16)

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).

Paid-up capital

Paid-up capital stock	+	350		•
Retained earnings (if deficit, deduct)	±	351		•
Capital and other surpluses, excluding appraisal surplus (Inf.B.30-83)	+	352		•
Loans and advances <i>(Attach schedule)</i>	+	353		•
Bank loans	+	354		•
Bankers acceptances	+	355		•
Bonds and debentures payable	+	356		•
Mortgages payable	+	357		•
Lien notes payable	+	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)	+	359		•
Contingent, investment, inventory and similar reserves	+	360		•
Other reserves not allowed as deductions for income tax purposes <i>(Attach schedule)</i>	+	361		•
Share of partnership(s) or joint venture(s) paid-up capital <i>(Attach schedule(s))</i>	+	362		•
Subtotal.	=	370		•
Subtract: Amounts deducted for income tax purposes in excess of amounts booked <i>(Retain calculations. Do not Submit.)</i>	-	371		•
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes	-	372		•
Total Paid-up Capital	=	380		•
Subtract: Deferred mining exploration and development expenses (s.62(1)(d))	-	381		•
Net Paid-up Capital	=	390		•

Eligible Investments *(Refer to guide)*

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

Term deposits and investment certificates in foreign financial institutions for taxation years ending prior to December 15, 1999 <i>(Refer to guide)</i>	+	400		•
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

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 ((410 ÷ 450) × 390)			Not to exceed 410	
	=	460		•
Taxable Capital 390 - 460	=	470		•

Gross Revenue (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue)	480																						•	
Total Assets (as adjusted)	From	430																						•

Calculation of Capital Tax for all corporations except Financial Institutions

Note: This version (2001) of the CT23 may only be used for a taxation year that commenced on or after May 5, 1999.

(Financial Institutions use calculations on page 14.)

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 on pages 10 to 11 and select and complete the one specific subsection (e.g. B4) that applies to the corporation.
- OR If the corporation IS a member of an associated group and/or partnership, complete Section C on page 12. Next review, and if applicable, complete Section D on page 12. If Section D is not applicable review Section E on page 13 and complete the applicable subsection: either E1 or E2. **Note:** if the corporation is a member of a connected partnership, please refer to the 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.

Enter NIL in 550 on page 13 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 end is before January 1, 2001 and 430 and 480 are both \$1,000,000 or less, enter NIL in 550 on page 13 and complete the return from that point.
- B2.** If the taxation year end is after December 31, 2001 and 430 and 480 are both \$1,500,000 or less, enter NIL in 550 on page 13 and complete the return from that point.
- B3.** If taxable capital 470 on page 10, is \$2,000,000 or less, enter NIL in 550 on page 13 and complete the return from that point.

Capital Tax Calculation *continued on Page 10*

B4. If taxable capital, [470] on page 10, exceeds \$2,000,000 but is \$3,600,000 or less, complete the following calculations and transfer the total From [508] to [543] on page 13 and complete the return from that point.

▼ Calculation: Portion of Capital Tax relating to the days in the taxation year after May 4, 1999 and before January 1, 2000

+ (a) From [470] _____ • X 0.3% = + [490] _____ •

Deduct:

[\$2,400,000 - [470]] • X 1.5% = - [492] _____ • *If 2,400,000 - [470] is negative, enter NIL in [492]*

([504] = [490] - [492]) = [504] _____ • X From [30] _____ % X [552] _____ = + [505] _____ •

Days in taxation year after May 4, 1999 and before Jan 1, 2000
**365 (366 if leap year)

▼ Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 1999 and before January 1, 2001

+ (b) From [470] _____ • X 0.3% = + [490] _____ •

Deduct:

[\$2,800,000 - [470]] • X 0.75% = - [493] _____ • *If 2,800,000 - [470] is negative, enter NIL in [493]*

([506] = [490] - [493]) = [506] _____ • X From [30] _____ % X [553] _____ = + [507] _____ •

Days in taxation year after Dec 31, 1999 and before Jan 1, 2001
**365 (366 if leap year)

▼ Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2000 and before January 1, 2002

+ (c) From [470] _____ • X 0.3% = + [490] _____ •

Deduct:

[\$3,200,000 - [470]] • X 0.5% = - [495] _____ • *If 3,200,000 - [470] is negative, enter NIL in [495]*

([509] = [490] - [495]) = [509] _____ • X From [30] _____ % X [554] _____ = + [522] _____ •

Days in taxation year after Dec 31, 2000 and before Jan 1, 2002
**365 (366 if leap year)

▼ Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2001 and before January 1, 2003

+ (d) From [470] _____ • X 0.3% = + [490] _____ •

Deduct:

[\$3,600,000 - [470]] • X 0.375% = - [496] _____ • *If 3,600,000 - [470] is negative, enter NIL in [496]*

([515] = [490] - [496]) = [515] _____ • X From [30] _____ % X [556] _____ = + [525] _____ •

Days in taxation year after Dec 31, 2001 and before Jan 1, 2003
**365 (366 if leap year)

== Total Capital Tax for the taxation year [505] + [507] + [522] + [525] = [508] _____ •

Transfer to [543] on page 13 and complete the return from that point

B5. If taxable capital, [470] on page 10, exceeds \$3,600,000, complete the following calculations and transfer the amount From [502] to [543] on page 13 and complete the return from that point.

From [470] _____ • X From [30] _____ % X 0.3% X [555] _____ = [502] _____ •

Days in taxation year
**365 (366 if leap year)

** If floating taxation year, refer to guide.

SECTION C

If the corporation is a member of an associated group and/or partnership, complete the following, and (✓) 510 (Yes)

Taxable Capital + From 470

Name of associated corporation or related partners (Canadian & foreign) <i>(if insufficient space, attach schedule)</i>	Ontario Corporations Tax Account No. (MOF) <i>(if applicable)</i>	Taxation Year End		Taxable Capital
<input type="text"/>	<input type="text"/>	<input type="text"/>	+	511 <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	+	512 <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	+	513 <input type="text"/>
Aggregate Taxable Capitals <input type="text"/> 470 + <input type="text"/> 511 + <input type="text"/> 512 + <input type="text"/> 513, etc.				= <input type="text"/> 520 <input type="text"/>

If 520 is greater than \$2,000,000

- If 520 is greater than \$2,000,000 and the taxation year ends,
- prior to January 1, 2000 and 520 is less than \$2,400,000;
 - OR • after December 31, 1999 and before January 1, 2001 and 520 is less than \$2,800,000;
 - OR • after December 31, 2000 and before January 1, 2002 and 520 is less than \$3,200,000;
 - OR • after December 31, 2001 and before January 1, 2003 and 520 is less than \$3,600,000;
- the corporation must compute the following ratio before calculating its Capital Tax in Section E.

From 470 • ÷ From 520 • = 521

Note: 521 cannot exceed 1.00000

SECTION D

This section applies if the corporation IS a member of an associated group and/or partnership whose AGGREGATE taxable capital, 520 on this page, is \$2,000,000 or less.

Enter NIL in 550 on page 13 and complete the return from that point.

Capital Tax Calculation *continued on Page 12*

SECTION E

This section applies if the corporation IS a member of an associated group and/or partnership whose AGGREGATE taxable capital, **520** on page 12, exceeds \$2,000,000.

E1. If aggregate taxable capital **520** exceeds \$2,000,000 but is \$3,600,000 or less, complete the following calculations and transfer the total from **508** to **543** and complete the return from that point.

▼ **Calculation: Portion of Capital Tax relating to the days in the taxation year after May 4, 1999 and before January 1, 2000**

+ (a) From **470** • X 0.3% = +

Deduct:

From **520** • X 1.5% X From **521** = -

If 2,400,000 - 520 is negative, enter NIL in 492

Days in taxation year after May 4, 1999 and before Jan 1, 2000 **552**

(**504** = **490** - **492**) = • X % X = +

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

▼ **Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 1999 and before January 1, 2001**

+ (b) From **470** • X 0.3% = +

Deduct:

From **520** • X 0.75% X From **521** = -

If 2,800,000 - 520 is negative, enter NIL in 493

Days in taxation year after Dec 31, 1999 and before Jan 1, 2001 **553**

(**506** = **490** - **493**) = • X % X = +

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

▼ **Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2000 and before January 1, 2002**

+ (c) From **470** • X 0.3% = +

Deduct:

From **520** • X 0.5% X From **521** = -

If 3,200,000 - 520 is negative, enter NIL in 495

Days in taxation year after Dec 31, 2000 and before Jan 1, 2002 **557**

(**509** = **490** - **495**) = • X % X = +

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

▼ **Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2001 and before January 1, 2003**

+ (d) From **470** • X 0.3% = +

Deduct:

From **520** • X 0.375% X From **521** = -

If 3,600,000 - 520 is negative, enter NIL in 496

Days in taxation year after Dec 31, 2001 and before Jan 1, 2003 **556**

(**515** = **490** - **496**) = • X % X = +

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

= Total Capital Tax for the taxation year **505** + **507** + **522** + **525** = **508**

Transfer to 543 and complete the return from that point

E2. If the aggregate taxable capital **520** on page 12, exceeds \$3,600,000 complete the following calculation and transfer the amount from **502** to **543** on this page, and complete the return from that point.

From **470** • X From **30** % X 0.3% X **555** = +

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

Transfer to 543 and complete the return from that point

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

Capital Tax before application of specified credits = **543**

Subtract: Specified Tax Credits applied to reduce capital tax payable (*Refer to guide*) - **546**

Capital Tax **543** - **546** = **550**

Transfer to Page 18

Continued on Page 14

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 13, 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.)

• X 0.6% X From % X Days in taxation year ÷ **365 (366 if leap year) = +

Lesser of adjusted TPUC and Basic Capital Amount in accordance with Division B.1 Ontario Allocation

• X X From % X Days in taxation year ÷ **365 (366 if leap year) = +

Adjusted TPUC in accordance with Division B.1 in excess of Basic Capital Amount Capital Tax Rate (Refer to guide) Ontario Allocation

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 (Attach schedules) -

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

Capital Tax - Financial Institutions - =

Transfer to on Page 13

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 18

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

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 ± 600 Transfer to Page 16

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

612 • X ⁵/_{15.5} X 22 ÷ 73 = + 630 •

612 • X ⁵/_{14.5} X 24 ÷ 73 = + 631 •

612 • X ⁵/_{14.0} X 26 ÷ 73 = + 632 •

Total add-back amount for Management fees, etc. 630 + 631 + 632 = • + 613 •

Federal allowable business investment loss + 620 •

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

Subtotal of Deductions 601 to 614 + 620 = • ▶ 640 • Transfer to Page 16

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

continued from Page 15

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1	From ±	600		•
Subtotal of Additions	From =	640		•

Deduct:

Ontario capital cost allowance	+	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) <i>(Retain calculations. Do not submit.)</i>	+	657		•
Ontario depletion allowance	+	658		•
Ontario resource allowance	+	659		•
Ontario research and development super allowance <i>(Attach schedule)</i>	+	660		•
Government Assistance relating to provincial deductions for scientific research and experimental development added back for federal income tax purposes as a result of the Federal 2000 Budget	+	674		•
Ontario current cost adjustment <i>(Attach schedule)</i>	+	661		•

Ontario New Technology Tax Incentive (ONTTI) Gross-up

Applies only to those corporations whose Ontario allocation is less than 100 % in the current taxation year.

Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year

ONTTI Gross-up deduction calculation:

$$\left[\begin{array}{l} \text{From } 662 \text{ } \bullet \text{ X } 100 \\ \text{From } 30 \text{ } \bullet \end{array} \right] - \text{From } 662 \text{ } \bullet = 663 \text{ } \bullet$$

Ontario Allocation

Workplace Child Care Tax Incentive: (Applies to qualifying expenditures incurred after May 5, 1998.)

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

Ontario Allocation

Workplace Accessibility Tax Incentive: (Applies to qualifying expenditures incurred after July 1, 1998.)

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

Ontario Allocation

Number of Employees accommodated 669

Ontario School Bus Safety Tax Incentive (OSBSTI): (Applies to the eligible acquisition of school buses made within the 3 year period commencing after May 4, 1999.) (Refer to guide)

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

Ontario Allocation

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

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

Ontario Allocation

Ontario allowable business investment loss + 678

Total of other deductions allowed by Ontario *(Attach schedule)* + 664

Subtotal of Deductions 650 to 660 + 674 + 661 + 663 + 666 + 668 + 671 + 673 + 678 + 664 = 680

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

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	715 (4)	724	734 (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 18	716 (2) to Page 18	726 (2) to Page 18	736 (2) to Page 18	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) Include whether 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) 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 back up 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 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
800				850	870
801				851	871
802				852	872
803	820	830	840	853	873
804	821	831	841	854	874
805	822	832	842	855	875
806	823	833	843	856	876
807	824	834	844	857	877
808	825	835	845	858	878
809	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.

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



DOLLARS ONLY

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 + 2101
- Provision for deferred income taxes (credits) + 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 after May 5, 1997, under fed.s.191.1(1) X ^{9/4} + 2108

Subtotal = 2109

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

- Provision for current taxes + 2110
- Provision for deferred income taxes (debits). + 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. **Applies** to dividends that have been declared and paid after May 5, 1997.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 20.**) = 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) +

Add: Current year's losses +

Losses from predecessor corporations on amalgamation (3) +

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

Amalgamation () Yes Wind-up () Yes

Subtotal = +

Adjustments (attach schedule). ±

CMT losses available + ± =

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

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

Losses expired during the year +

Subtotal = -

Balances at End of Year (5) - =

- 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 and CMT losses available .
 - (5) Amount in must equal sum of + .

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		
<input type="text" value="2240"/>				<input type="text" value="2260"/>	<input type="text" value="2280"/>
<input type="text" value="2241"/>				<input type="text" value="2261"/>	<input type="text" value="2281"/>
<input type="text" value="2242"/>				<input type="text" value="2262"/>	<input type="text" value="2282"/>
<input type="text" value="2243"/>				<input type="text" value="2263"/>	<input type="text" value="2283"/>
<input type="text" value="2244"/>				<input type="text" value="2264"/>	<input type="text" value="2284"/>
<input type="text" value="2245"/>				<input type="text" value="2265"/>	<input type="text" value="2285"/>
<input type="text" value="2246"/>				<input type="text" value="2266"/>	<input type="text" value="2286"/>
<input type="text" value="2247"/>				<input type="text" value="2267"/>	<input type="text" value="2287"/>
<input type="text" value="2248"/>				<input type="text" value="2268"/>	<input type="text" value="2288"/>
<input type="text" value="2249"/>				<input type="text" value="2269"/>	<input type="text" value="2289"/>
Totals				<input type="text" value="2270"/>	<input type="text" value="2290"/>

The sum of amounts + must equal amount in .

Corporate Minimum Tax (CMT)



DOLLARS ONLY

Schedule D: Continuity of CMT Credit Carryovers

Balance at Beginning of year (1) +

Add: Current year's CMT Credit (on page 8. If negative, enter NIL) + From

CMT Credit Carryovers from predecessor corporations (2) +

Amalgamation () Yes Wind-up () Yes

Subtotal = +

Adjustments (*Attach schedule*). ±

CMT credit carryover available + ± =
Transfer to Page 8

Subtract: CMT Credit utilized during the year to reduce income tax (Page 8) + From

CMT Credit expired during the year +

Subtotal = -

Balances at End of Year (3) - =

- 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 must equal sum of + .

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

	Year of Origin (oldest year first)			CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
	year	month	day		
<input type="text" value="2340"/>				<input type="text" value="2360"/>	<input type="text" value="2380"/>
<input type="text" value="2341"/>				<input type="text" value="2361"/>	<input type="text" value="2381"/>
<input type="text" value="2342"/>				<input type="text" value="2362"/>	<input type="text" value="2382"/>
<input type="text" value="2343"/>				<input type="text" value="2363"/>	<input type="text" value="2383"/>
<input type="text" value="2344"/>				<input type="text" value="2364"/>	<input type="text" value="2384"/>
<input type="text" value="2345"/>				<input type="text" value="2365"/>	<input type="text" value="2385"/>
<input type="text" value="2346"/>				<input type="text" value="2366"/>	<input type="text" value="2386"/>
<input type="text" value="2347"/>				<input type="text" value="2367"/>	<input type="text" value="2387"/>
<input type="text" value="2348"/>				<input type="text" value="2368"/>	<input type="text" value="2388"/>
<input type="text" value="2349"/>				<input type="text" value="2369"/>	<input type="text" value="2389"/>
Totals				<input type="text" value="2370"/>	<input type="text" value="2390"/>

The sum of amounts + must equal amount in .

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 commencing after July 31, 1996 and leading-edge technology work placements commencing after December 31, 1997. 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, 2000 taxation year end, hires an eligible student from September 1, 2000 until April 30, 2001, this would be

considered 2 work placements. The first work placement is September 1, 2000 to December 31, 2000 and would be claimed in the 2000 taxation year. The second placement is January 1, 2001 to April 30, 2001 and must be claimed in the 2001 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			Eligible Costs of Placement (ECP)	*Credit Claimed (See notes below) (max. \$1,000 per work placement)
			year	month	day		
			From			<input type="checkbox"/>	<input type="checkbox"/>
			To				
			From			<input type="checkbox"/>	<input type="checkbox"/>
			To				
			From			<input type="checkbox"/>	<input type="checkbox"/>
			To				
Totals						5774	5798

If insufficient space, attach schedule

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

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

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

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

Transfer to Page 7 of the Tax Return

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 commencing after May 6, 1997 for a maximum credit of \$4,000 each and may only be claimed once.

Example: A taxpayer, with a December 31, 2000 taxation year end, hires an otherwise eligible graduate on June 1, 2000 who is still employed on December 31, 2001 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 2000 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 the above example, the credit must be claimed in the 2001 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 per graduate)
			year	month	day		
			From			<input type="checkbox"/>	<input type="checkbox"/>
			To				
			From			<input type="checkbox"/>	<input type="checkbox"/>
			To				
			From			<input type="checkbox"/>	<input type="checkbox"/>
			To				
Totals						6574	6598

If insufficient space, attach schedule

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

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

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

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

Transfer to Page 7 of the Tax Return

Total Number of Graduates =

Transfer to 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)



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) <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>											Date of Incorporation or Amalgamation <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>		year	month	day					
year	month	day																			
Director/Officer Information																					
Full Name and Address for Service:																					
Last Name	First Name	Middle Name(s)																			
Street Number and Name		Suite																			
City/Town/Village	Province/State	Country	Postal/Zip Code																		
Director	Officer																				
Are you a Canadian resident? <i>(Applies to directors of business corporations only)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	Indicate the appointment period for each of the following:		Other Titles (please specify):																		
Date Elected <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				Date Appointed <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				Date Ceased <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				<input type="checkbox"/> Chair <input type="checkbox"/> Chair Person <input type="checkbox"/> Chairman <input type="checkbox"/> Chairwoman <input type="checkbox"/> Vice-Chair <input type="checkbox"/> Vice-President <input type="checkbox"/> Assistant Secretary <input type="checkbox"/> Assistant Treasurer <input type="checkbox"/> Chief Manager <input type="checkbox"/> Executive Director <input type="checkbox"/> Managing Director
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year	month	day																			
Date Ceased <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				President	<input type="checkbox"/> Chief Executive Officer <input type="checkbox"/> Chief Financial Officer <input type="checkbox"/> Chief Information Officer <input type="checkbox"/> Chief Operating Officer <input type="checkbox"/> Chief Administrative Officer <input type="checkbox"/> Comptroller <input type="checkbox"/> Authorized Signing Officer <input type="checkbox"/> Other (untitled)													
year	month	day																			
	Secretary																				
	Treasurer																				
	General Manager																				
	Other (specify)																				

Director/Officer Information																					
Full Name and Address for Service:																					
Last Name	First Name	Middle Name(s)																			
Street Number and Name		Suite																			
City/Town/Village	Province/State	Country	Postal/Zip Code																		
Director	Officer																				
Are you a Canadian resident? <i>(Applies to directors of business corporations only)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	Indicate the appointment period for each of the following:		Other Titles (please specify):																		
Date Elected <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				Date Appointed <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				Date Ceased <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"><tr><td style="width: 10%; text-align: center;">year</td><td style="width: 10%; text-align: center;">month</td><td style="width: 10%; text-align: center;">day</td></tr><tr><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr></table>	year	month	day				<input type="checkbox"/> Chair <input type="checkbox"/> Chair Person <input type="checkbox"/> Chairman <input type="checkbox"/> Chairwoman <input type="checkbox"/> Vice-Chair <input type="checkbox"/> Vice-President <input type="checkbox"/> Assistant Secretary <input type="checkbox"/> Assistant Treasurer <input type="checkbox"/> Chief Manager <input type="checkbox"/> Executive Director <input type="checkbox"/> Managing Director
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year	month	day																			
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year	month	day																			
	Secretary																				
	Treasurer																				
	General Manager																				
	Other (specify)																				

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

Schedule K: Information on Foreign Business Corporations

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

MGS

Schedule K



Page 24 of 24

Only one Schedule K may be submitted. Please DO NOT photocopy.

Identification

Corporation's Legal Name (including punctuation)	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>											Date of Incorporation or Amalgamation <table border="1"><tr><td> </td><td>year</td><td> </td><td>month</td><td> </td><td>day</td><td> </td></tr></table>		year		month		day	
	year		month		day														

Chief Officer/Manager Information

Name and Office Address of the Chief Officer/Manager in Ontario:		Not Applicable <input type="checkbox"/>								
Last Name	First Name	Middle Name(s)								
Street Number and Name		Suite								
City/Town/Village	Province	Country	Postal Code <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							
Indicate the appointment period for the position of Chief Officer/Manager:		Date Ceased								
		Date Appointed								
		<table border="1"><tr><td> </td><td>year</td><td> </td><td>month</td><td> </td><td>day</td><td> </td></tr></table>			year		month		day	
	year		month		day					
		<table border="1"><tr><td> </td><td>year</td><td> </td><td>month</td><td> </td><td>day</td><td> </td></tr></table>			year		month		day	
	year		month		day					

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 <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
Please check <input checked="" type="checkbox"/> box if applicable <input type="checkbox"/> Corporation			Ontario Corporation No. <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>										
Corporation Name (including punctuation)													
Care Of													
Street Number and Name		Suite											
City/Town/Village	Province	Country	Postal Code <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										

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