



Ministry of Revenue
 33 King Street West
 PO Box 622
 Oshawa ON L1H 8H6

Application for Refund under the Ontario Tax Exemption for Commercialization

Version française disponible.

This form is to be completed by a corporation claiming a refund of income tax and corporate minimum tax payable for a taxation year under the Ontario Tax Exemption for Commercialization program (OTEC), in accordance with s. 57.17(1) of the *Corporations Tax Act* and s. 104.6(1) of the *Taxation Act*. Information on this program can be found at ontario.ca/MRI. In order to claim a refund of income tax and corporate minimum tax for a taxation year, a corporation must first obtain a Certificate of Eligibility from the Ministry of Research and Innovation for the taxation year.

Each application for a refund for a taxation year must be accompanied by:

- A Certificate of Eligibility issued by the Ministry of Research and Innovation for the taxation year
- A copy of the corporation's latest Notice of Assessment of taxes payable for the taxation year
- Proof that all taxes payable for the taxation year have been paid
- A copy of the federal T2 tax return of the corporation for the taxation year
- A copy of the Ontario CT23 Corporations Tax Return (2008 taxation year only)
- A copy of the financial statements of the corporation for the taxation year.

Section 1 – Corporate information

Corporation's legal name			
<i>Mailing address</i>		Other postal information -	Canada Revenue Agency Business no.
Unit/Suite	Street number	Street name	PO box / Station / RR
City/Town/Municipality		Province	Postal code
Name of person to contact regarding this Application		Telephone no.	Fax no.
Date of incorporation		YYYY / MM / DD	
This Application covers the taxation year		Start YYYY / MM / DD End YYYY / MM / DD	

Section 2 – Eligibility

Please complete the following information by checking the appropriate boxes.

Yes No

- Was the corporation formed as a result of an amalgamation or merger?
- Has the corporation ever been a member of a partnership or joint venture?
- Has the corporation ever been a beneficiary of a trust?
- Has the corporation ever been associated with another corporation within the meaning of section 256 of the Income Tax Act (Canada)?
- Has the corporation ever been related to another corporation within the meaning of section 251 of the Income Tax Act (Canada)?
- Has the corporation operated a business that was previously operated by another Corporation?
- Has the corporation claimed the maximum amount of all deductions and allowances to which it is entitled in computing its income for the taxation year and each of its previous taxation years?
- Has the Minister of Research and Innovation ever revoked a Certificate of Eligibility for a taxation year?

Percentage of the corporation's gross revenues for the taxation year earned from each eligible business	
Name of eligible business	Revenue %

Section 3 – Amount of the refund claim

Amounts assessed and paid by the corporation for the taxation year calculated in accordance with s. 57.14(2) of the *Corporations Tax Act* (taxation years before 2009) or s.104.3(2) of the *Taxation Act* (taxation years after 2008).

Ontario corporate income tax **A**

Ontario corporate minimum tax **B**

Total income tax and corporate minimum tax assessed and paid for the taxation year. (A + B)

Section 4 – Certification

I am an authorized signing officer of the corporation. I certify that this Application, including all attachments and information filed with or as part of this Application, has been examined by me and all the information provided herein is true, correct and complete.

Name (please print)	Title	Signature	Date
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<i>Full residence address</i>		Other postal information -	
Unit/Suite	Street number	Street name	PO box / Station / RR
City/Town/Municipality		Province	Postal code