

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
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For use by a corporation that has been an investment corporation or a mutual fund corporation throughout the taxation year.

- The expressions "investment corporation" and "taxed capital gains" are defined in subsection 130(3) of the *Income Tax Act* (Canada) (ITA) made applicable for Ontario purposes by section 46 of the *Corporations Tax Act* (CTA).
- The expression "mutual fund corporation" as defined in subsection 131(8) of the ITA is made applicable for Ontario purposes by subsection 48(1) of the CTA.
- Corporations with a permanent establishment (PE) in a jurisdiction outside Ontario in a taxation year are required to reduce both the "taxable income" and "taxed capital gains" determined for the purposes of the application of the definition of "refundable capital gains tax on hand" by that proportion thereof that:
 - (a) the taxable income of the corporation that is deemed to have been earned in a jurisdiction other than Ontario for the taxation year for the purposes of section 39; is of,
 - (b) the corporation's total taxable income for the year.

Refundable Capital Gains Tax On Hand (RCGTOH)

RCGTOH at the end of the prior year	-		+	A			
Number of Days in Taxation Year							
Taxable income for the year <input style="width: 100px;" type="text"/> X <input style="width: 30px; text-align: center;"/> 30 <table style="display: inline-table; vertical-align: middle; border: 1px solid black; margin: 0 5px;"> <tr><td style="text-align: center;">Ontario Allocation</td></tr> <tr><td style="text-align: center;"> </td></tr> <tr><td style="text-align: center;">●</td></tr> </table> % X 14.5% X <input style="width: 100px;" type="text"/> ÷ <input style="width: 100px;" type="text"/> = <input style="width: 50px; text-align: right; border: 1px solid black; float: right;"/> B1	Ontario Allocation		●	Days after May 1, 2000 and before Jan. 1, 2001	Total Days		
Ontario Allocation							
●							
<input style="width: 100px;" type="text"/> X <input style="width: 30px; text-align: center;"/> 30 <table style="display: inline-table; vertical-align: middle; border: 1px solid black; margin: 0 5px;"> <tr><td style="text-align: center;">Ontario Allocation</td></tr> <tr><td style="text-align: center;"> </td></tr> <tr><td style="text-align: center;">●</td></tr> </table> % X 14.0% X <input style="width: 100px;" type="text"/> ÷ <input style="width: 100px;" type="text"/> = <input style="width: 50px; text-align: right; border: 1px solid black; float: right;">B2 </input>	Ontario Allocation		●	Days after Dec. 31, 2000 and before Oct. 1, 2001	Total Days		
Ontario Allocation							
●							
<input style="width: 100px;" type="text"/> X <input style="width: 30px; text-align: center;"/> 30 <table style="display: inline-table; vertical-align: middle; border: 1px solid black; margin: 0 5px;"> <tr><td style="text-align: center;">Ontario Allocation</td></tr> <tr><td style="text-align: center;"> </td></tr> <tr><td style="text-align: center;">●</td></tr> </table> % X 12.5% X <input style="width: 100px;" type="text"/> ÷ <input style="width: 100px;" type="text"/> = <input style="width: 50px; text-align: right; border: 1px solid black; float: right;">B3 </input>	Ontario Allocation		●	Days after Sept. 30, 2001 and before Jan. 1, 2004	Total Days		
Ontario Allocation							
●							
<input style="width: 100px;" type="text"/> X <input style="width: 30px; text-align: center;"/> 30 <table style="display: inline-table; vertical-align: middle; border: 1px solid black; margin: 0 5px;"> <tr><td style="text-align: center;">Ontario Allocation</td></tr> <tr><td style="text-align: center;"> </td></tr> <tr><td style="text-align: center;">●</td></tr> </table> % X 14.0% X <input style="width: 100px;" type="text"/> ÷ <input style="width: 100px;" type="text"/> = <input style="width: 50px; text-align: right; border: 1px solid black; float: right;">B4 </input>	Ontario Allocation		●	Days after Dec. 31, 2003	Total Days		
Ontario Allocation							
●							
Income Tax Payable (B1 + B2 + B3 + B4)			=	B			
Taxed capital gains for the year <input style="width: 100px;" type="text"/> X <input style="width: 30px; text-align: center;"/> 30 <table style="display: inline-table; vertical-align: middle; border: 1px solid black; margin: 0 5px;"> <tr><td style="text-align: center;">Ontario Allocation</td></tr> <tr><td style="text-align: center;"> </td></tr> <tr><td style="text-align: center;">●</td></tr> </table> % X 14.5% X <input style="width: 100px;" type="text"/> ÷ <input style="width: 100px;" type="text"/> = <input style="width: 50px; text-align: right; border: 1px solid black; float: right;">C1 </input>	Ontario Allocation		●	Days after May 1, 2000 and before Jan. 1, 2001	Total Days		
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●							
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Ontario Allocation							
●							
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Ontario Allocation							
●							
Tax Payable on Taxed Capital Gains (C1 + C2 + C3 + C4)			=	C			
Ontario Part II taxes payable				D			
Lesser of B, C and D			+	E			
RCGTOH amount transferred on amalgamation			+	F			
Subtotal of A + E + F			=	G			
Deduct: Ontario capital gains refund for the previous taxation year			-	H			
RCGTOH at year end before capital gains refund for the year G - H			=	I			

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Capital Gains Redemption for the Year

RCGTOH at year end

X 1 =

% X
 Inclusion Rate
 from Schedule 6

Number of Days in Taxation Year			
+	14.5% X	<input style="width: 50px;" type="text"/> ÷ <input style="width: 50px;" type="text"/>	Total Days
Days after May 1, 2000 and before Jan. 1, 2001			
+	14.0% X	<input style="width: 50px;" type="text"/> ÷ <input style="width: 50px;" type="text"/>	Total Days
Days after Dec. 31, 2000 and before Oct. 1, 2001			
+	12.5% X	<input style="width: 50px;" type="text"/> ÷ <input style="width: 50px;" type="text"/>	Total Days
Days after Sept. 30, 2001 and before Jan. 1, 2004			
+	14.0% X	<input style="width: 50px;" type="text"/> ÷ <input style="width: 50px;" type="text"/>	Total Days
Days after Dec. 31, 2003			

Add: Fair market value of all issued shares - - - - +

All debts and obligations owing - - - - - +

Subtotal K + L - - - - - = ▶ +

Deduct: Cost of all property - - - - - +

Cash on hand - - - - - +

Subtotal N + O - - - - - = ▶ -

Subtotal M - P if negative enter zero - - - - - = ▶ +

Net total at end of the year **J + Q** - - - - - =

Amount paid to redeem shares in the year - - - - - =

Capital gains redemption for the year $\left(\text{S} \times \text{R} \right) \div \left(\text{S} + \text{K} \right)$ =

Capital Gains Refund for the Year

Capital gains dividends paid in the period commencing 60 days after the commencement of the year and ending 60 days after the year end - - - - - +

Capital gains redemptions for the year **T** - - - - - +

Total Z + T - - - - - =

% X
 Inclusion Rate
 from Schedule 6

Number of Days in Taxation Year			
+	14.5% X	<input style="width: 50px;" type="text"/> ÷ <input style="width: 50px;" type="text"/>	Total Days
Days after May 1, 2000 and before Jan.1, 2001			
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+	12.5% X	<input style="width: 50px;" type="text"/> ÷ <input style="width: 50px;" type="text"/>	Total Days
Days after Sept. 30, 2001 and before Jan. 1, 2004			
+	14.0% X	<input style="width: 50px;" type="text"/> ÷ <input style="width: 50px;" type="text"/>	Total Days
Days after Dec. 31, 2003			

- - - X =

Capital gains refund for the year: Lesser of I and V - - - - - =

Transfer to of the CT23