



Ministry of Finance  
Corporations Tax Branch  
PO Box 620  
33 King Street West  
Oshawa ON L1H 8E9

# 2000 CT23 Corporations Tax and Annual Return

Corporations Tax Act - Ministry of Finance (MOF)  
Corporations Information Act - Ministry of Consumer and Commercial Relations (MCCR)

This return is a combination of the Ministry of Finance (MOF) CT23 Corporations Tax Return and the Ministry of Consumer and Commercial Relations (MCCR) Annual Return. Page 1 is a common page required for both returns. In addition, 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, together with the applicable schedules on pages 18-22. 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 MCCR 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.

MCCR Annual Return Required? (Refer to Guide) Yes  No

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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  No  Date of Change  year  month  day

Date of Incorporation or Amalgamation

year  month  day

Registered/Head Office Address

Ontario Corporation No. (MCCR)

Location of Books and Records

Canada Customs and Revenue Agency (formerly Revenue Canada) Business No.

If applicable, enter  RC

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) (MCCR)

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  (MCCR)

(Not Applicable)

Information on Directors/Officers/Administrators must be completed on MCCR Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MCCR). ▶

No. of Schedule(s)

Preferred Language / Langue de préférence

English  français

If there is no change to the Directors'/Officers'/Administrators' information previously submitted to MCCR, please check  this box. Schedule(s) A and K are not required (MCCR). ▶  No Change

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## Certification (MCCR)

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 individual 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.



# 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) %

- 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 Corporation 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

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

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

- First Year of Filing
- Amended Return
- Taxation Year End has changed - Canada Customs and Revenue Agency (formerly Revenue Canada) 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
<input type="text"/>	<input type="text"/>	<input type="text"/>

	Yes	No
Was the corporation inactive throughout the taxation year?	<input type="checkbox"/>	<input type="checkbox"/>
Has the corporation's Canada Customs and Revenue Agency Return (T2) been filed?	<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"/>



Income Tax continued from Page 4

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)

Table with 4 columns: Name of associated corporation, Ontario Corporations Tax Account No. (MOF), Taxation Year End, and \*\* Taxable Income.

Aggregate of Taxable Incomes 80 + 82 + 83 + 84, etc. = 85
Subtract - = 86
(If negative, enter nil)

Number of Days in Taxation Year

Table for Calculation of Specified Rate for Surtax with columns for rate (4.0%, 4.33%, 4.67%, 5.0%), days before/after, and total days.

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.

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

Lesser of 56 or 121 + 122
120 - 56 + 122 = 130

Taxable Income + From 10
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) - From 56
Add: Adjustments for Surtax on Canadian-controlled private corporations + From 122
Subtract: Taxable Income 10 X Allocation % to jurisdictions outside Canada - 140
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses - 141
10 - 56 + 122 - 140 - 141 = 142

Claim 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 (Attach schedule) = 161

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, has not yet received legislative authority at the time of printing. (Refer to Guide.)

**DOLLARS ONLY**

**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 - 170 - 180 - - = 190 \_\_\_\_\_

**Specified Tax Credits** (*Refer to Guide*)

**Ontario Innovation Tax Credit (OITC) (s.43.3)** *Applies* to research and development in Ontario.

Eligible Credit From 5620 OITC Claim Form (*Attach original Claim Form*) - - - - - + 191 \_\_\_\_\_

**Co-operative Education Tax Credit (CETC) (s.43.4)** *Applies* to employment of eligible students.

Eligible Credit From 5799 Summary Schedule F - - - - - + 192 \_\_\_\_\_

**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 5899 Claim Form Certified by Ontario Film Development Corporation (*Attach original Claim Form*) - - - + 193 \_\_\_\_\_

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

*Applies* to employment of eligible unemployed graduate students. No. of Graduates From 6597

Eligible Credit From 6599 Summary Schedule G - - - - - 194 \_\_\_\_\_ + 195 \_\_\_\_\_

**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 6900 OBPTC Claim Form (*Attach original Claim Form*) - - - - - + 196 \_\_\_\_\_

**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 6700 Claim Form Certified by Ontario Film Development Corporation (*Attach original Claim Form*) - - - + 197 \_\_\_\_\_

**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 7100 OBRITC Claim Form (*Attach original Claim Form*) - - - - - + 198 \_\_\_\_\_

**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 7300 Claim Form certified by Ontario Film Development Corporation (*Attach original Claim Form*) - - - + 199 \_\_\_\_\_

**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 7400 Claim Form certified by Ontario Film Development Corporation (*Attach original Claim Form*) - - - + 200 \_\_\_\_\_

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

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

Eligible Credit From 7500 OSRTC Claim Form (*Attach original Claim Form*) - - - - - + 201 \_\_\_\_\_

**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 - - - - - = 230 \_\_\_\_\_

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see **Determination of Applicability** section for the CMT on **Page 7**. 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 income tax otherwise payable, then proceed to and complete the **Application of CMT Credit Carryovers** section part B, on **Page 7**.

# Corporate Minimum Tax (CMT)

## 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
			+ [243] _____ ●	+ [244] _____ ●
			+ [245] _____ ●	+ [246] _____ ●
			+ [247] _____ ●	+ [248] _____ ●
Aggregate of Total Assets [240] + [243] + [245] + [247], etc. - - - - -			= [249] _____ ●	
Aggregate of Total Revenue [241] + [244] + [246] + [248], etc. - - - - -				= [250] _____ ●

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

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

Gross CMT Payable - - - - - CMT Base From [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 17.) - - - - - = [280] \_\_\_\_\_ ●

If [280] is less than zero and you do not have a CMT credit carryover, transfer [230] from **Page 6 to Income Tax Summary, on Page 17.**

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 17** and transfer [280] to **Page 17**, and to **Schedule D: Continuity of CMT Credit Carryovers, on Page 20.**

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 17*

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)

DOLLARS ONLY

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

If Gross Revenue and Total Assets as calculated on Page 9 in  and  respectively, are both \$1,000,000 or less and your corporation is not a member of an associated group and/or partnership, your corporation is exempt from Capital Tax. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in  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 (any reference to partnership includes joint venture). 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)

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	- - - - -	+ <input type="text" value="350"/>	<input type="text"/>	•
Retained earnings (if deficit, deduct)	- - - - -	± <input type="text" value="351"/>	<input type="text"/>	•
Capital and other surpluses, excluding appraisal surplus (Inf.B.30-83)	- - - - -	+ <input type="text" value="352"/>	<input type="text"/>	•
Loans and advances (Attach schedule)	- - - - -	+ <input type="text" value="353"/>	<input type="text"/>	•
Bank loans	- - - - -	+ <input type="text" value="354"/>	<input type="text"/>	•
Bankers acceptances	- - - - -	+ <input type="text" value="355"/>	<input type="text"/>	•
Bonds and debentures payable	- - - - -	+ <input type="text" value="356"/>	<input type="text"/>	•
Mortgages payable	- - - - -	+ <input type="text" value="357"/>	<input type="text"/>	•
Lien notes payable	- - - - -	+ <input type="text" value="358"/>	<input type="text"/>	•
Deferred credits (including income tax reserves)	- - - - -	+ <input type="text" value="359"/>	<input type="text"/>	•
Contingent, investment, inventory and similar reserves	- - - - -	+ <input type="text" value="360"/>	<input type="text"/>	•
Other reserves not allowed as deductions for income tax purposes (Attach schedule)	- - - - -	+ <input type="text" value="361"/>	<input type="text"/>	•
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s))	- - - - -	+ <input type="text" value="362"/>	<input type="text"/>	•
<b>Subtotal</b>	- - - - -	= <input type="text" value="370"/>	<input type="text"/>	•
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Attach schedule)	- - - - -	- <input type="text" value="371"/>	<input type="text"/>	•
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes	- - - - -	- <input type="text" value="372"/>	<input type="text"/>	•
<b>Total Paid-up Capital</b>	- - - - -	= <input type="text" value="380"/>	<input type="text"/>	•
Subtract: Deferred mining exploration and development expenses (s.62(1)(d))	- - - - -	- <input type="text" value="381"/>	<input type="text"/>	•
<b>Net Paid-up Capital</b>	- - - - -	= <input type="text" value="390"/>	<input type="text"/>	•

## 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 (Refer to Guide)	- - - - -	+ <input type="text" value="400"/>	<input type="text"/>	•
Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	- - - - -	+ <input type="text" value="402"/>	<input type="text"/>	•
Mortgages due from other corporations	- - - - -	+ <input type="text" value="403"/>	<input type="text"/>	•
Shares in other corporations (certain restrictions apply) (Refer to Guide)	- - - - -	+ <input type="text" value="404"/>	<input type="text"/>	•
Loans and advances to unrelated corporations	- - - - -	+ <input type="text" value="405"/>	<input type="text"/>	•
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	- - - - -	+ <input type="text" value="406"/>	<input type="text"/>	•
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	- - - - -	+ <input type="text" value="407"/>	<input type="text"/>	•
<b>Total Eligible Investments</b>	- - - - -	= <input type="text" value="410"/>	<input type="text"/>	•

continued on Page 9

**Capital Tax** *continued from Page 8*

**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	
<b>Total Assets as adjusted</b>	- - - - -	= 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	
<b>Total Assets</b>	- - - - -	= 450	

<b>Investment Allowance</b> ( 410 ÷ 450 ) X 390	- - - - -	<b>Not to exceed</b> 410	= 460
<b>Taxable Capital</b> 390 - 460	- - - - -		= 470

<b>Gross Revenue</b> (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue) ( <i>Attach schedule</i> )	- - - - -	480	
<b>Total Assets</b> (as adjusted) -	- - - - -	From 430	

**Calculation of Capital Tax for all corporations except Financial Institutions**

(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 the capital tax calculations in 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 9 to 11 and select and complete the one specific subsection (e.g. B6) 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 the capital tax headings under Section D on page 12 and under Section E on page 13 and select the section (e.g. D) that applies to the corporation. Within that section (e.g. D), select and complete the one specific subsection (e.g. D2) that applies to the corporation. **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.

**A1.** If the corporation's taxation year ends on or before May 4, 1999 enter the lesser of (a) or if applicable (b) in 543 on page 13 and complete the return from that point.

(a) \$100 special rate (not reduced for short taxation years)

or, if applicable (b) NIL – applies only if both total assets From 430 and gross revenue From 480 are each \$1,000,000 or less

**A2.** If the corporation's taxation year ends after May 4, 1999 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 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 430 or 480 exceeds \$1,000,000 and 470 is \$1,000,000 or less, enter the lesser of (a) or (b) in 543 on page 13 and complete the tax return from that point. **Note:** if the corporation's taxation year commences after May 4, 1999 enter NIL in 550 on page 13 and complete the return from that point.

(a) - - - - - \$100 X 551 Days in taxation year before May 5, 1999 = 414

365

(b) From 470 X From 30 Days in taxation year before May 5, 1999 = 415

Ontario Allocation 365

continued on Page 10



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

**B6.** If [470] exceeds \$2,300,000 but is \$2,400,000 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 for the period prior to May 5, 1999**

+ (a) From [470] \_\_\_\_\_ • X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X 0.3% X [551] \_\_\_\_\_ - - - - = + [502] \_\_\_\_\_

Days in taxation year  
before May 5, 1999  
Ontario Allocation  
365

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

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

Deduct:

[ \$2,400,000 - From [470] \_\_\_\_\_ ] • X 1.5% = - [492] \_\_\_\_\_

( [504] = [490] - [492] ) = [504] \_\_\_\_\_ • X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X [552] \_\_\_\_\_ = + [505] \_\_\_\_\_

Days in taxation year  
after May 4, 1999  
and  
before Jan 1, 2000  
Ontario Allocation  
365

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

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

Deduct:

[ \$2,800,000 - From [470] \_\_\_\_\_ ] • X 0.75% = - [493] \_\_\_\_\_

( [506] = [490] - [493] ) = [506] \_\_\_\_\_ • X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X [553] \_\_\_\_\_ = + [507] \_\_\_\_\_

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

≡ **Total Capital Tax for the taxation year** [502] + [505] + [507] - - - - - = [508] \_\_\_\_\_

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

**B7.** If [470] exceeds \$2,400,000 but is \$2,800,000 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 for the period prior to January 1, 2000**

+ (a) From [470] \_\_\_\_\_ • X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X 0.3% X [554] \_\_\_\_\_ - - - - = + [502] \_\_\_\_\_

Days in taxation year  
before Jan 1, 2000  
Ontario Allocation  
365

▼ **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 - From [470] \_\_\_\_\_ ] • X 0.75% = - [493] \_\_\_\_\_

( [506] = [490] - [493] ) = [506] \_\_\_\_\_ • X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X [553] \_\_\_\_\_ = + [507] \_\_\_\_\_

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

≡ **Total Capital Tax for the taxation year** [502] + [507] - - - - - = [508] \_\_\_\_\_

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

**B8.** If [470] exceeds \$2,800,000 complete the following calculation 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)  
Ontario Allocation



# Capital Tax Calculation *continued from Page 12*

## SECTION E

This section applies if the corporation IS a member of an associated group and/or partnership AND the AGGREGATE taxable capital [520] exceeds \$2,000,000.

**E1.** If [520] exceeds \$2,000,000 but is \$2,400,000 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 for the period prior to May 5, 1999

(a) From [470] \_\_\_\_\_ X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X 0.3% X [551] \_\_\_\_\_ = + [502] \_\_\_\_\_

Ontario Allocation Days in taxation year before May 5, 1999  
365

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

(b) From [470] \_\_\_\_\_ X 0.3% = + [490] \_\_\_\_\_

Deduct:  $\$2,400,000 -$  From [520] \_\_\_\_\_ X 1.5% X From [521] 

--	--	--	--	--	--	--	--	--	--

 = - [492] \_\_\_\_\_

( [504] = [490] - [492] ) = [504] \_\_\_\_\_ X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X [552] \_\_\_\_\_ = + [505] \_\_\_\_\_

Ontario Allocation Days in taxation year after May 4, 1999 and before Jan 1, 2000  
365

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

(c) From [470] \_\_\_\_\_ X 0.3% = + [490] \_\_\_\_\_

Deduct:  $\$2,800,000 -$  From [520] \_\_\_\_\_ X 0.75% X From [521] 

--	--	--	--	--	--	--	--	--	--

 = - [493] \_\_\_\_\_

( [506] = [490] - [493] ) = [506] \_\_\_\_\_ X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X [553] \_\_\_\_\_ = + [507] \_\_\_\_\_

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

Total Capital Tax for the taxation year [502] + [505] + [507] = [508] \_\_\_\_\_

*Transfer to [543] and complete the return from that point*

**E2.** If [520] exceeds \$2,400,000 but is \$2,800,000 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 for the period prior to January 1, 2000

(a) From [470] \_\_\_\_\_ X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X 0.3% X [554] \_\_\_\_\_ = + [502] \_\_\_\_\_

Ontario Allocation Days in taxation year before Jan 1, 2000  
365

▼ 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:  $\$2,800,000 -$  From [520] \_\_\_\_\_ X 0.75% X From [521] 

--	--	--	--	--	--	--	--	--	--

 = - [494] \_\_\_\_\_

( [506] = [490] - [494] ) = [506] \_\_\_\_\_ X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X [553] \_\_\_\_\_ = + [507] \_\_\_\_\_

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

Total Capital Tax for the taxation year [502] + [507] = [508] \_\_\_\_\_

*Transfer to [543] and complete the return from that point*

**E3.** If [520] exceeds \$2,800,000 complete the following calculation and transfer the amount From [502] to [543] and complete the return from that point.

From [470] \_\_\_\_\_ X From [30] 

--	--	--	--	--	--	--	--	--	--

 % X 0.3% X [555] \_\_\_\_\_ = [502] \_\_\_\_\_

Ontario Allocation Days in taxation year  
365 (366 if leap year)

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] \_\_\_\_\_

**Calculation of Capital Tax for Financial Institutions**

DOLLARS ONLY

**I.1. Credit Unions only** (Attach schedule(s) detailing calculation for amount in box 565 )

Note: If the corporation's taxation year commences after May 4, 1999 enter NIL in 550 on page 13 and complete the return from that point.

$$\begin{array}{r}
 \text{565} \quad \text{TPUC in accordance with Division B.1} \quad \times \quad 0.05\% \quad \times \quad \text{From } \text{30} \quad \text{Ontario Allocation} \quad \% \quad \times \quad \text{591} \quad \text{Days in taxation year before Jan 1, 1999} \div 365 \quad = \quad + \quad \text{592}
 \end{array}$$

$$\begin{array}{r}
 \text{565} \quad \text{TPUC in accordance with Division B.1} \quad \times \quad 0.1\% \quad \times \quad \text{From } \text{30} \quad \text{Ontario Allocation} \quad \% \quad \times \quad \text{593} \quad \text{Days in taxation year after Dec. 31, 1998 and before May 5, 1999} \div 365 \quad = \quad + \quad \text{594}
 \end{array}$$

**Capital Tax for Financial Institutions – Credit Unions only (before Section III)** 592 + 594 = 575

**I.2. Other than Credit Unions** (Attach schedule(s) detailing calculations for amounts in boxes 565 and 570 )

$$\begin{array}{r}
 \text{565} \quad \text{Lesser of adjusted TPUC and Basic Capital Amount in accordance with Division B.1} \quad \times \quad 0.6\% \quad \times \quad \text{From } \text{30} \quad \text{Ontario Allocation} \quad \% \quad \times \quad \text{555} \quad \text{Days in taxation year} \div 365 \text{ (366 if leap year)} \quad = \quad + \quad \text{569}
 \end{array}$$

$$\begin{array}{r}
 \text{570} \quad \text{Adjusted TPUC in accordance with Division B.1 in excess of Basic Capital Amount} \quad \times \quad \text{571} \quad \text{Capital Tax Rate (Refer to Guide)} \quad \times \quad \text{From } \text{30} \quad \text{Ontario Allocation} \quad \% \quad \times \quad \text{555} \quad \text{Days in taxation year} \div 365 \text{ (366 if leap year)} \quad = \quad + \quad \text{574}
 \end{array}$$

**Capital Tax for Financial Institutions – other than Credit Unions (before Sections II and III)** 569 + 574 = 575

**II. Temporary Surcharge on Deposit-Taking Financial Institutions**

(Excluding Credit Unions)

$$\begin{array}{r}
 \text{579} \quad \text{Adjusted TPUC in accordance with Division B.1} \quad - \quad \text{580} \quad \text{Corporation's share of Exempt Amount (Max \$400,000,000)} \quad \times \quad \text{From } \text{30} \quad \text{Ontario Allocation} \quad \% \quad \times \quad 0.09\% \quad \times \quad \text{581} \quad \text{Days in taxation year after May 6, 1997 and before Nov 1, 1998} \div \text{582} \quad \text{Days in taxation year} \quad = \quad \text{584}
 \end{array}$$

**III. Small Business Investment Tax Credit**

Allowable Credit for Eligible Investments (Attach schedules) - - - - - 585

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

If Yes, please enclose the original letter approving the credit issued in accordance with the Community Small Business Investment Funds Act.

**Capital Tax - Financial Institutions** 575 + 584 - 585 = 586

Transfer to 543 on Page 13

**Premium Tax (s.74.2 & 74.3)** (Refer to Guide)

(1) Uninsured Benefits Arrangements - - - - - 587 X 2% = 588  
**Applies** to Ontario-related uninsured benefits arrangements for amounts paid after June 30, 1993.

(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.)

**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) - - - - - 589

**Premium Tax** 588 - 589 = 590

Transfer to page 17



DOLLARS ONLY

**Continuity of Losses Carried Forward**

	Non-Capital Losses (1)	Net Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
<b>Balance at Beginning of Year</b>	700 (2)	710 (2)	720 (2)	730	740	750
<b>Add:</b>						
Current year's losses	701	711	721	731	741	751
Losses from predecessor corporations (3)	702	712	722	732		752
<b>Subtotal</b>	703	713	723	733	743	753
<b>Subtract:</b>						
Utilized during the year to reduce taxable income	704	714 (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 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
<b>Subtotal</b>	707	717	727	737	747	757
<b>Balance at End of Year</b>	709	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 and indicate 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 calculations for each partnership.

**Analysis of Balance by Year of Origin**

Year of Origin (oldest year first)	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Net Capital Losses from Listed Personal Property only	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
<b>Total</b>	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	Net Capital Losses	Farm Losses	Restricted Farm Losses				
<b>Total amount of loss</b>	910	920	930	940				
<b>Deduct:</b> Loss to be carried back to preceding taxation years and applied to reduce taxable income								
Predecessor Ontario Corporation's Tax Account No. (MOF) <table border="1" style="display: inline-table; margin-left: 20px;"> <tr> <td>901</td> <td>year</td> <td>month</td> <td>day</td> </tr> </table>	901	year	month	day				
901	year	month	day					
i) 3 <sup>rd</sup> preceding	911	921	931	941				
ii) 2 <sup>nd</sup> preceding	912	922	932	942				
iii) 1 <sup>st</sup> preceding	913	923	933	943				
<b>Total loss to be carried back</b>	From 706	From 716	From 726	From 736				
<b>Balance of loss available for carry-forward</b>	919	929	939	949				

### Summary

<b>Income tax</b>	- - - - - + From 230 or 320	•			
<b>Corporate Minimum Tax</b>	- - - - - + From 280	•			
<b>Capital Tax</b>	- - - - - + From 550	•			
<b>Premium Tax</b>	- - - - - + From 590	•			
<b>Total Tax Payable</b>	- - - - - = 950	•			
<b>Subtract: Payments</b>	- - - - - - 960	•			
<b>Capital Gains Refund (s.48)</b>	- 965	•			
<b>Qualifying Environmental Trust Tax Credit (Refer to Guide)</b>	- 985	•			
<b>Specified Tax Credits (Refer to Guide)</b>	- 955	•			
<b>Balance</b>	- - - - - = 970	•			
<b>If payment due</b>	- - - - - Enclosed * 990	•			
<b>If overpayment: Refund (Refer to Guide)</b>	- - - - - = 975	•			
<b>Apply to</b>	<table border="1" style="display: inline-table; margin-left: 20px;"> <tr> <td>year</td> <td>month</td> <td>day</td> </tr> </table> 980	year	month	day	•
year	month	day			

(Includes credit interest)

### 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

\*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.

**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 (Attach forms/calculations as applicable);

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 (Attach calculations) + 2122 \_\_\_\_\_ or - 2123 \_\_\_\_\_

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

Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4) and 44 for current/prior years (Attach forms/calculations as applicable) + 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 (Attach schedule) - - - - - ± 2130 \_\_\_\_\_

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

Share of partnership(s)/joint venture(s) **adjusted** net income/loss (Attach schedule) - - - - - ± 2132 \_\_\_\_\_

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

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

CMT losses: other eligible losses \* - - - - - + 2211 \_\_\_\_\_

= \_\_\_\_\_ ▶ 2134 \_\_\_\_\_

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

**CMT Base** - - - - - = 2135 \_\_\_\_\_

Transfer to CMT Base on Page 7

# Corporate Minimum Tax (CMT)

## 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 (✓)  2205  Yes      Wind-up (✓)  2206  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"/>
<b>Totals</b>				<input type="text" value="2270"/>	<input type="text" value="2290"/>

The sum of amounts  +  must equal amount in .

# Corporate Minimum Tax (CMT)

## Schedule D: Continuity of CMT Credit Carryovers

**Balance at Beginning of year (1)** - - - - - +  \_\_\_\_\_ •

**Add:** Current year's CMT Credit ( on page 7. 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 7*

**Subtract:** CMT Credit utilized during the year to reduce income tax (Page 7) - - - - - + From  \_\_\_\_\_ •  
 CMT Credit expired during the year - - - - - +  \_\_\_\_\_ •

**Subtotal** - - - - - = \_\_\_\_\_ • -  \_\_\_\_\_ •

**Balance 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"/>
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<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"/>
<b>Totals</b>				<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, 1999 taxation year end, hires an eligible student from September 1, 1999 until April 30, 2000, this would be considered 2 work placements. The first work placement is September 1, 1999 to December 31, 1999 and would be claimed in the 1999 taxation year. The second placement is January 1, 2000 to April 30, 2000 and must be claimed in the 2000 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			[5749]	[5775]	
			To					
			From			[5750]	[5776]	
			To					
			From			[5751]	[5777]	
			To					
			From			[5752]	[5778]	
			To					
			From			[5753]	[5779]	
			To					
			From			[5754]	[5780]	
			To					
			From			[5755]	[5781]	
			To					
			From			[5756]	[5782]	
			To					
			From			[5757]	[5783]	
			To					
			From			[5758]	[5784]	
			To					
						Totals	[5774]	[5799]

If insufficient space, attach schedule

\* Credit claimed equals ECP multiplied by rate.

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

Transfer to [192] on Page 6

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

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

Indicate rate used: [ ] %.

# 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, 1999 taxation year end, hires an otherwise eligible graduate on June 1, 1999 who is still employed on December 31, 2000 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 1999 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 2000 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			[6550]	[6575]	
			To					
			From			[6551]	[6576]	
			To					
			From			[6552]	[6577]	
			To					
			From			[6553]	[6578]	
			To					
			From			[6554]	[6579]	
			To					
			From			[6555]	[6580]	
			To					
			From			[6556]	[6581]	
			To					
			From			[6557]	[6582]	
			To					
			From			[6558]	[6583]	
			To					
			From			[6559]	[6584]	
			To					
						Totals	[6574]	[6599]

If insufficient space, attach schedule

\* Credit claimed equals QEE multiplied by rate.

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

Transfer to [195] on Page 6

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

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

Indicate rate used: [ ] %.

Total Number of Graduates - - - - - = [6596] [ ]

Transfer to [194] on Page 6

# 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 <i>(including punctuation)</i>	Ontario Corporation No. (MCCR) <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"></table>	Date of Incorporation or Amalgamation <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">year</td> <td style="width: 33%; text-align: center;">month</td> <td style="width: 33%; text-align: center;">day</td> </tr> <tr> <td style="text-align: center;"> _ _ </td> <td style="text-align: center;"> _ </td> <td style="text-align: center;"> _ </td> </tr> </table>		year	month	day	_ _	_	_																																																																			
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Note: Sections 13 and 14 of the *Corporations Information Act* provide penalties for making false or misleading statements or omissions.

# Schedule 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 <i>(including punctuation)</i>	Ontario Corporation No. (MCCR) <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	Date of Incorporation or Amalgamation <div style="display: flex; justify-content: space-around; font-size: small;"> <span>year</span> <span>month</span> <span>day</span> </div> <div style="display: flex; justify-content: space-around; border-top: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	
Chief Officer/Manager Information			
Name and Office Address of the Chief Officer/Manager in Ontario: <span style="float: right;"><i>Not Applicable</i> <input type="checkbox"/></span>			
Last Name	First Name	Middle Name(s)	
Street Number and Name		Suite	
City/Town/Village	Province <b>Ontario</b>	Country <b>Canada</b>	Postal Code <div style="border-top: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
Indicate the appointment period for the position of Chief Officer/Manager:			
Date Appointed			Date Ceased
<div style="display: flex; justify-content: space-around; font-size: x-small;"> <span>year</span> <span>month</span> <span>day</span> </div> <div style="display: flex; justify-content: space-around; border-top: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>			<div style="display: flex; justify-content: space-around; font-size: x-small;"> <span>year</span> <span>month</span> <span>day</span> </div> <div style="display: flex; justify-content: space-around; border-top: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>

Agent for Service Information			
Indicate if the Agent for Service is an individual or a corporation:			
<i>Please check <input checked="" type="checkbox"/> box if applicable</i> <input type="checkbox"/> <b>Individual</b>			
Agent's Last Name	First Name	Middle Name(s)	
Street Number and Name		Suite	
City/Town/Village	Province <b>Ontario</b>	Country <b>Canada</b>	Postal Code <div style="border-top: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
<i>Please check <input checked="" type="checkbox"/> box if applicable</i> <input type="checkbox"/> <b>Corporation</b>			Ontario Corporation No. <div style="border-top: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
Corporation Name <i>(including punctuation)</i>			
Care Of			
Street Number and Name		Suite	
City/Town/Village	Province <b>Ontario</b>	Country <b>Canada</b>	Postal Code <div style="border-top: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>

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