

CT23 Short-Form Corporations Tax Return

Please check (✓) box(es) if applicable in sections 1 and 2 below:

1 1 Family Farm Corporation s.1(2) 2 Family Fishing Corporation s.1(2) 14 Bare Trustee Corporation

2 First Year of Filing Final Taxation Year up to Dissolution (wind-up) Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent establishment outside Ontario

Amended Return Final Taxation Year before Amalgamation Acquisition of Control fed s. 249(4)

Taxation Year End has Changed (Canada Customs and Revenue Agency approval required) Floating Fiscal Year End

Date Control was acquired: year month day

Was the corporation inactive throughout the taxation year? Yes No

Has the corporation's Canada Customs and Revenue Agency T2 Return been filed? Yes No

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

Gross Revenue - - - - - 480

Total Assets (per balance sheet) - - - - - 420

Summary

(Refer to Guide)

Total Tax Payable (Income Tax from 230) = 950

Subtract: Payments - - - - - 960

Specified Tax Credits 220 - 225 (Refer to Guide) - - - - - 955

Balance - - - - - = 970

If payment due - - - - - Enclosed * 990

If overpayment: Refund = 975

Apply to: year month day (Includes credit interest)

980

* For payment, please 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 Corporations 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 of Authorized Person (Print clearly in full) Signature Date

Note: Section 76 of the *Corporations Tax Act* provides penalties for making false or misleading statements or omissions.

Request to Carry-Back Losses of the Current Taxation Year to a Prior Taxation Year(s)

	Non-Capital Losses	Net 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:				
i) 3 rd preceding 901 Taxation Year Ending year month day	911	921	931	941
ii) 2 nd preceding 902	912	922	932	942
iii) 1 st preceding 903	913	923	933	943
Total loss to be carried back and applied to reduce taxable income	From 706	From 716	From 726	From 736
Balance of loss available for carry-forward	919	929	939	949

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

Add:

Federal capital cost allowance	- - - - -	+	601	<input type="text"/>	•
Federal cumulative eligible capital deduction	- - - - -	+	602	<input type="text"/>	•
Ontario taxable capital gain	- - - - -	+	603	<input type="text"/>	•
Federal non allowable reserves. Balance beginning of year	- - - - -	+	604	<input type="text"/>	•
Federal allowable reserves. Balance end of year	- - - - -	+	605	<input type="text"/>	•
Ontario non allowable reserves. Balance end of year	- - - - -	+	606	<input type="text"/>	•
Ontario allowable reserves. Balance beginning of year	- - - - -	+	607	<input type="text"/>	•
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	- - - - -	+	608	<input type="text"/>	•
Federal resource allowance	- - - - -	+	609	<input type="text"/>	•
Federal depletion allowance	- - - - -	+	610	<input type="text"/>	•
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	- - - - -	+	614	<input type="text"/>	•

Subtotal of Additions 601 to 614 - - - - - = 640

Deduct:

Ontario capital cost allowance	- - - - -	+	650	<input type="text"/>	•
Ontario cumulative eligible capital deduction	- - - - -	+	651	<input type="text"/>	•
Federal taxable capital gain	- - - - -	+	652	<input type="text"/>	•
Ontario non allowable reserves. Balance beginning of year	- - - - -	+	653	<input type="text"/>	•
Ontario allowable reserves. Balance end of year	- - - - -	+	654	<input type="text"/>	•
Federal non allowable reserves. Balance end of year	- - - - -	+	655	<input type="text"/>	•
Federal allowable reserves. Balance beginning of year	- - - - -	+	656	<input type="text"/>	•
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Attach schedule)	- - - - -	+	657	<input type="text"/>	•
Ontario depletion allowance	- - - - -	+	658	<input type="text"/>	•
Ontario resource allowance	- - - - -	+	659	<input type="text"/>	•

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

Qualifying expenditures: 665 • X 30% X 100% Allocation = 666

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

Qualifying expenditures: 667 • X 100% X 100% Allocation = 668

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)

Qualifying expenditures: 670 • X 30% X 100% Allocation = 671

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

Subtotal of Deductions 650 to 659 + 666 + 668 + 671 + 664 - - - - - = 680

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

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Net Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses
Balance at Beginning of Year	700 (2)	710 (2)	720 (2)	730	740
Add:					
Current year's losses	701	711	721	731	741
Losses from predecessor corporations (3)	702	712	722	732	
Subtotal	703	713	723	733	743
Subtract:					
Utilized during the year to reduce taxable income	704	714 (4)	724	734 (4)	744 (4)
Expired during the year	705		725	735	745
Carried back to prior years to reduce taxable income (5)	706 (2) to Page 3	716 (2) to Page 3	726 (2) to Page 3	736 (2) to Page 3	746
Subtotal	707	717	727	737	747
Balance at End of Year	709	719	729	739	749

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 or income 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.

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
year month day					
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

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. (MCCR)	Date of Incorporation or Amalgamation
		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	Other Titles (please specify):																																																												
<p>Are you a Canadian resident? (Applies to directors of business corporations only)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Date Elected</p> <table border="1"> <tr><td>year</td><td>month</td><td>day</td></tr> <tr><td></td><td></td><td></td></tr> </table> <p>Date Ceased</p> <table border="1"> <tr><td>year</td><td>month</td><td>day</td></tr> <tr><td></td><td></td><td></td></tr> </table>	year	month	day				year	month	day				<p>Indicate the appointment period for each of the following:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Date Appointed</th> <th colspan="3">Date Ceased</th> </tr> <tr> <th>year</th> <th>month</th> <th>day</th> <th>year</th> <th>month</th> <th>day</th> </tr> </thead> <tbody> <tr> <td>President</td> <td></td><td></td><td></td> <td></td><td></td><td></td> </tr> <tr> <td>Secretary</td> <td></td><td></td><td></td> <td></td><td></td><td></td> </tr> <tr> <td>Treasurer</td> <td></td><td></td><td></td> <td></td><td></td><td></td> </tr> <tr> <td>General Manager</td> <td></td><td></td><td></td> <td></td><td></td><td></td> </tr> <tr> <td>Other (specify)</td> <td></td><td></td><td></td> <td></td><td></td><td></td> </tr> </tbody> </table>		Date Appointed			Date Ceased			year	month	day	year	month	day	President							Secretary							Treasurer							General Manager							Other (specify)							<p><input type="checkbox"/> Chair</p> <p><input type="checkbox"/> Chair Person</p> <p><input type="checkbox"/> Chairman</p> <p><input type="checkbox"/> Chairwoman</p> <p><input type="checkbox"/> Vice-Chair</p> <p><input type="checkbox"/> Vice-President</p> <p><input type="checkbox"/> Assistant Secretary</p> <p><input type="checkbox"/> Assistant Treasurer</p> <p><input type="checkbox"/> Chief Manager</p> <p><input type="checkbox"/> Executive Director</p> <p><input type="checkbox"/> Managing Director</p> <p><input type="checkbox"/> Chief Executive Officer</p> <p><input type="checkbox"/> Chief Financial Officer</p> <p><input type="checkbox"/> Chief Information Officer</p> <p><input type="checkbox"/> Chief Operating Officer</p> <p><input type="checkbox"/> Chief Administrative Officer</p> <p><input type="checkbox"/> Comptroller</p> <p><input type="checkbox"/> Authorized Signing Officer</p> <p><input type="checkbox"/> Other (untitled)</p>
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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	Other Titles (please specify):																																																												
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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 (including punctuation)	Ontario Corporation No. (MCCR) <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>year</td><td>month</td><td>day</td> </tr> <tr> <td> </td><td> </td><td> </td> </tr> </table>	year	month	day			
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Chief Officer/Manager Information

Name and Office Address of the Chief Officer/Manager in Ontario: <i>Not Applicable</i> <input type="checkbox"/>															
Last Name	First Name	Middle Name(s)													
Street Number and Name		Suite													
City/Town/Village	Province Ontario	Country Canada	Postal Code <table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>												
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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 Ontario	Country Canada	Postal Code <table border="1"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>										
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Note: Sections 13 and 14 of the Corporations Information Act provide penalties for making false or misleading statements or omissions.

Guide to the 2000 CT23 Short-Form Corporations Tax and Annual Return



**An Information
Guide including
1999 budget items
and other legislative
amendments.**

General Information, Forms & Publications

Revenue Operations and Client Services Branch (ROCSB)

- English 1-800-263-7965
- French 1-800-668-5821
- TTY (Deaf) 1-800-263-7776

Ministry of Finance
P.O. Box 622, 33 King Street West
Oshawa ON L1H 8H5

Corporations Tax Branch Enquiries

We want to provide you with the best service possible. You can help us answer your questions more quickly if you have all of your information ready. Before contacting us you should do all of the following:

- read the appropriate sections of this guide;
- read the appropriate sections of other publications we mention in this guide;
- prepare all the details of your situation and question;
- have on hand the working copy of your CT23, any related papers or receipts, a pencil, and some paper; and
- have the following account numbers available:
 - Ontario Corporations Tax Account No. (MOF)
 - Ontario Corporation Number. (MCCR), and
 - Canada Customs and Revenue Agency Business Number

Accounts

Payments, interest and penalties

- Toronto (416) 920-9048 ext. 3036; French ext. 6062
- Oshawa (905) 433-6708
- Toll-Free 1-800-262-0784 ext. 3036; French ext. 6062
- Fax (905) 433-5197

Desk Audit

General tax enquiries, (re)assessments, amended returns, loss carry-back requests

- Toronto (416) 920-9048 ext. 6559; French ext. 5639
- Oshawa (905) 433-6559
- Toll-Free 1-800-262-0784 ext. 6559; French ext. 5639
- Fax (905) 433-6998

Specialty Assessments

Specified refundable tax credits

- Toronto (416) 920-9048 ext. 5450
- Oshawa (905) 433-5450
- Toll-Free 1-800-262-0784 ext. 5450
- Fax (905) 433-6137

Returns Processing Centre

D-File

- Toronto (416) 920-9048 ext. 4440
- Oshawa (905) 436-4440
- Toll-Free 1-800-262-0784 ext. 4440
- Fax (905) 433-5287

Paper

- Toronto (416) 920-9048 ext. 6700
- Oshawa (905) 433-6700
- Toll-Free 1-800-262-0784 ext. 6700
- Fax (905) 433-5287

Tax Roll Services

Name, address or telephone changes; dissolutions, revivals or amalgamations

- Toronto (416) 920-9048 ext. 6666; French ext. 6263
- Oshawa (905) 433-6666
- Toll-Free 1-800-262-0784 ext.6666; French ext. 6263
- Fax (905) 433-5418

Hours of Service:

- Monday to Friday 8:30 am to 5:00 pm

Write to us at:

Ministry of Finance
Corporations Tax Branch
Unit Name (From above)
PO Box 622, 33 King Street West
Oshawa, ON L1H 8H6

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Overview

New Return and Format for 2000

The CT23 Corporations Tax Return has been redesigned to produce a new CT23 Short-Form Corporations Tax Return. This new return may be used by certain smaller corporations that have a taxation year ending on or after January 1, 2000 (refer to eligibility criteria for using this new return on page 4 of this guide). In addition, to streamline the collection of corporate information, corporations are now able to file a combined CT23 Short-Form Corporations Tax and Annual Return. The CT23 Short-Form Corporations Tax Return collects the information required by the *Corporations Tax Act*. The Annual Return collects information required by the Ministry of Consumer and Commercial Relations (MCCR) under the authority of the *Corporations Information Act*. For information on the Annual Return please refer to pages 9 to 12 of this guide.

This guide is to be used to complete the 2000 CT23 Short-Form Corporations Tax and Annual Return.

Acronyms used in this guide are as follows:

- CT23 - refers to the CT23 Short-Form Corporations Tax Return.
- Annual Return - refers to the MCCR Annual Return.
- CT23 and Annual Return - refers to the combined CT23 Short-Form Corporations Tax and Annual Return.

- References to the Act are noted as - s.5 (meaning refer to section 5).
- References to the Ontario Ministry of Finance Information Bulletins or Interpretation Bulletins are noted - Inf.B.2739 or Int.B.2619. Copies of these Bulletins may be obtained by calling the Revenue Operations and Client Services Branch at the numbers shown on page 2 of this guide.
- References to the federal *Income Tax Act*, Canada are noted as "fed".

CT23 and Short-Form Annual Return Format

The CT23 Short-Form Corporations Tax and Annual Return consists of 8 pages, including 2 pages of schedules relating solely to the MCCR Annual Return (MCCR Schedules A and K).

The Corporations Tax Act

This guide is provided for convenience only. For legislative accuracy refer to the *Corporations Tax Act*, R.S.O. 1990, Chapter 40, as amended ("Act"). Failure to comply with the provisions of the Act may result in loss of your Ontario Charter and dissolution and forfeiture of the corporation's property to the Crown.

Do you have to file an Ontario Corporations Tax Return?

Exempt from Filing (EFF)

- You may be exempt from filing a CT23 for the current taxation year, if your corporation meets **all** of the criteria listed below:
 - files a federal income tax return (T2) with Canada Customs and Revenue Agency (formerly Revenue Canada);
 - has no Ontario taxable income;
 - has no Ontario Corporations Tax payable;
 - is a Canadian-controlled private corporation (CCPC) throughout the taxation year (i.e., generally, a private corporation with 50% or more shares owned by Canadian residents as defined in subsection 125(7) of the *Income Tax Act*, Canada);
 - has provided its Canada Customs and Revenue Agency Business Number to the Ontario Ministry of Finance's Corporations Tax Branch; **and**
 - 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).
- Corporations are required to file an EFF Corporations Tax Return declaration form for **every taxation year** for which the status is claimed (effective for taxation years ending on or after January 1, 2000).
- Corporations who are claiming EFF status may still be required by the Ministry of Consumer and Commercial Relations to file an Annual Return; please refer to page 9 of this guide.
- A Notice of Assessment will not be issued for any CT23 filed by a corporation which is EFF.
- Financial Institutions (banks, credit unions, mortgage investment corporations, registered securities dealers, bank mortgage subsidiaries, loan and trust corporations and trustees to the public) and insurance corporations, **do not** qualify for the exemption from filing a CT23 for a taxation year.
- EFF corporations filing losses to be carried back and applied to prior years or applied to future years **must file a CT23** 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.
- Failure to file a CT23 for a loss year may result in your CT23 being processed without the loss being applied.
- A CT23 for an EFF period may be required, if requested by the Ministry of Finance.

Ontario Corporations Tax Account No. (MOF)

In order to file a CT23 or an EFF declaration you will require an Ontario Corporations Tax Account No. (MOF). This account Number will be assigned to you shortly after you register with the Ministry of Consumer and Commercial Relations (MCCR). If you have already registered with MCCR and are still unaware of your Ontario Corporations Tax Account No. (MOF), please contact the Tax Roll Services Unit (see page 2 of this guide).

Can You File a CT23 Short-Form Corporations Tax and Annual Return?

A corporation that has a permanent establishment only in Ontario and whose taxation year ends on or after January 1, 2000, may file a CT23 Short-Form Corporations Tax and Annual Return if it meets **all** of the following criteria:

- The corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year.
- 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. The gross-up equals the corporation's taxable income multiplied by 365 days and divided by the number of days in its taxation year.
- The corporation is not a member of a partnership/joint venture or a member of an associated group of corporations during the taxation year.
- The corporation's total assets and gross revenues are each \$1,000,000 or less.
- The corporation is not a financial institution.
- The only tax credits the corporation is claiming are the Incentive Deduction for Small Business (IDSBC), the Co-operative Education Tax Credit (CETC), or the Graduate Transitions Tax Credit (GTTC).
- A Family Farm or Fishing Corporation may also use the CT23 Short-Form Corporations Tax and Annual Return if it meets all of the above criteria excluding the total asset and gross revenue test.

If your corporation does not meet all the above criteria required to use the CT23 Short-Form Corporations Tax and Annual Return, then the corporation must file using the regular CT23 Corporations Tax and Annual Return. Copies of this return and related guide may be obtained by contracting the Revenue Operations & Client Services Branch (see page 2 of this guide).

Serving You

General information, brochures and forms may be obtained by contacting the Revenue Operations & Client Services Branch (See page 2 of this guide).

Anyone wishing to electronically view or purchase Government of Ontario Publications, including Ontario Statutes and Regulations such as the *Corporations Tax Act*, *Business Corporations Act* or *Corporations Information Act* may do so by accessing web site www.gov.on.ca/fin

What if you need help to complete this return?

If you need more help after reading this guide, please contact us at the numbers listed on page 2 of this guide.

Authorizing a representative

You can authorize a representative to obtain information on your tax matters by sending, or including with your return, a letter on your corporate letterhead indicating the individual or organization that you authorize to represent your interests. This letter must be signed by an authorized signing officer of the company.

Filing Your CT23 and Annual Return

Who must file?

Generally, every corporation carrying on a business in Ontario through a permanent establishment (as defined in s.4) **other than corporations exempt from filing** (as outlined on page 4 of this guide) must submit a Regular or Short-Form CT23 Corporations Tax and Annual Return signed by an officer of the corporation. For specific information on who must file an Annual Return please see page 9 of this guide.

How can you file?

The following methods are available to file a CT23 and Annual Return.

- Complete and submit the pre-printed paper return received with this information guide;
- Submit a plain paper return produced with certified computer software purchased from any one of many companies; or
- Submit a return on diskette (Dfile) produced with certified software available from certified vendors.
- In future, Electronic filing (Efile) will be available.

Your corporation's CT23 and Annual Return will be imaged. Please ensure that the document is neat, legible and suitable for imaging. Please type or print all information in block capital letters using dark ink .

Previous versions of the CT23 including Ministry preprinted, computer generated, or Dfile format may not be used by corporations required to file a CT23 and Annual Return. Please ensure that any software is Y2K compliant.

Where can a corporation obtain more information about Dfile?

Information Bulletin 2749 provides the requirements for Dfiling of the CT23. If you are interested in Dfiling, copies of this Bulletin may be obtained by contacting the Ministry at the numbers listed on page 2 of this guide.

You may also contact:

Business Services Branch,
Hardware and Software Dfile Enquiries
Oshawa (905) 433-6689
Toronto (416) 920-9048, ext. 6689

When must you file?

A completed CT23, Annual Return (if applicable) and supporting documents must be received within **6 months** after the end of the corporation's taxation year. The Minister considers the CT23 delivered on the date it is received by the Ministry of Finance.

What are the penalties if you file your CT23 return late and have not made sufficient payments for the year?

Rules for Calculating Penalty

The penalty for filing incomplete or late CT23s that are required to be filed on or after December 18, 1998, is 5% of the deficiency in the tax account for the taxation year plus an additional 1% for each full month that the CT23 is late to a maximum of 12 months. A taxpayer having 2 late filed CT23s within 4 taxation years will be subject to a penalty on the latter return of 10% plus 2% for each full month that the CT23 is late to a maximum of 20 months.

When will we pay or charge interest?

Rules for Calculating Daily Compound Interest for any day that is on or after August 1, 1995 (Information Bulletin 2743-R1)

Notice of (Re)Assessment

1. **Debit Interest** at the rate provided in the Regulations, is calculated and charged daily for every day that there is a deficiency in your account (includes unpaid taxes, interest, penalties and other unpaid amounts). A corporation's account is divided for interest purposes, by period of time, into an instalment account for the instalment period and a tax account for the period after the instalment period. The instalment period is the period from the first day of your taxation year to the day before the balance of tax due date or the day before the most recent (re)assessment for the taxation year, whichever is earlier.
2. **Instalment credit** interest at the rate provided in the Regulations, is calculated daily for each day that there is a surplus in your instalment account, from the last day of the first month in the instalment period, to the end of the instalment period.

3. **Credit interest on overpayments** at the rate provided in the Regulations, is calculated and allowed daily for each day there is a surplus in your tax account after the end of your instalment period, for the taxation year. If a return is not filed on time, no credit interest will be allowed for the period from the day your return was required to be filed, to the day after your return is filed.

Application of Payments

Any amount paid, applied or credited (on or after August 1, 1995) in respect of amounts payable, will be applied firstly against any tax owing, secondly against any penalty owing, thirdly against any interest owing and fourthly against any other amounts owing by the corporation.

Revised Instalments

Instalment debit and credit interest will be re-calculated to reflect revised instalments resulting from the reassessment of the tax payable on which the instalments are based, except in the case of loss carry-backs.

Effects of Loss Carry-backs

Loss carry-backs for losses incurred in taxation years that end on or after August 1, 1995, do not affect the calculation of interest for the instalment account, the tax account or for the purposes of determining the amount of the late-filing penalty (if the CT23 due date is on or after August 1, 1995), until the date that is the later of the following:

1. The first day of the taxation year after the loss year;
2. The day on which the corporation's CT23 for the loss year is delivered to the Minister; or
3. The day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.

Interest off-set

Debit and credit interest is netted for a particular taxation year. Netting between different taxation periods is not permitted.

What should you include with your CT23 and what records should you keep?

With the CT23, attach completed copies of:

- The corporation's financial statements for the taxation year, completed in accordance with Generally Accepted Accounting Principles. (Please note that General Index of Financial Information (GIFI) statements are not acceptable.)
- The federal T2 Corporate Income Tax Return, including all schedules and any other information filed with the T2 return (T2 RSI is not acceptable).
- If applicable, include federal schedules T2057, T2058 and T2059.
- For information on what should be included with your Annual Return, please see page 10 of this guide.

Send your tax payment(s) (payable to the Minister of Finance) and completed CT23 by the appropriate due dates to:

Ministry of Finance
PO Box 620, 33 King Street West
Oshawa ON L1H 8E9

After You File

What happens to your CT23 after we receive it?

When we receive your CT23, we review it based on the information you provided and send you a Notice of Assessment based on that review.

In some cases your CT23 may be selected for a more detailed review and additional information may be requested.

If you move, or wish to have correspondence sent to a different address, what should you do?

If you would prefer that your CT23, statements, (re)assessments and/or refunds be directed to an address other than your general mailing address, please contact the Taxroll Services Unit (see page 2 of this guide).

Is the monthly payment of instalments always required?

No. Monthly instalments are not required in the first year of filing or when taxes payable for either the current or previous taxation year are less than \$2,000. All taxes must be paid on or before the balance of tax due date. (refer to Balance of Tax)

Tax must be paid by monthly instalments if your tax payable for the current taxation year and for the previous taxation year are each \$2,000 or more.

Each instalment, usually due on the last day of the month, should be calculated according to one of the following methods:

- 1/12 of the tax payable for the current taxation year; or
- 1/12 of the tax payable in the previous taxation year; or
- for the first two months, 1/12th of the tax payable two years ago; and for the next ten months, 1/10th of the difference between last year's tax payable and the amount paid for the first two months.

Where instalment calculations are based on a prior short taxation year, the tax payable figure used for that year must be grossed-up to reflect the amount that would have been payable for a full year.

A corporation that is the continuing corporation of amalgamated corporations must use the predecessor corporation's tax liability in the computation of instalments.

Balance of Tax

- The difference between the current year tax liability and the amounts paid by instalments represents the balance of tax due.

- The balance of tax due must be paid within three months after the end of your taxation year, if your corporation was a Canadian-controlled private corporation throughout the taxation year and had taxable income of not more than \$200,000 for the previous taxation year.
- If the previous taxation year was less than 51 weeks, the \$200,000 limit must be prorated (i.e., \$200,000 x the number of days in taxation year ÷ 365). The taxable income must not be more than this prorated limit.

For Accounts or Payment enquiries, please call the Corporations Tax Branch Accounts Enquiry lines at the numbers listed on page 2 of this guide.

Voluntary Disclosure

It is the policy of the Ontario Ministry of Finance that any corporation or individual, who voluntarily discloses a violation of a statute administered by the Ministry of Finance, be allowed to settle any related debt by making full payment including interest.

If the above condition is met, the Ministry will not prosecute or impose civil penalties for gross negligence, wilful evasion, or late-filing. The identity of an individual or corporation making a voluntary disclosure will be held in strict confidence as are all matters between the Ministry and its clients.

For complete information, please obtain a copy of the Ministry's Voluntary Disclosure Bulletin dated March 1999, by contacting the Revenue Operations and Client Services Branch at the numbers shown on page 2 of this guide.

Identification (Page 1)

Page 1 is a common page to both the CT23 and the Annual Return. In order to avoid delays in the processing of the returns, it is essential that page 1 of the return contain **all** of the following:

- Answer to the question: MCCR Annual Return Required?(see page 9 of this guide for further information)
- Corporation's Legal Name and Mailing Address
- Ontario Corporations Tax Account No. (MOF)
- Taxation Year Start Date
- Taxation Year End Date
- Answer to the question: Has address changed since last filed CT23 Return? If yes, please indicate the date of change.
- Date of Corporation's Incorporation or Amalgamation
- Ontario Corporation No. (MCCR)
- Canada Customs and Revenue Agency Business Number
- Jurisdiction Incorporated
- If the corporation was not incorporated in Ontario, the date business activity commenced and ceased (if applicable) in Ontario

Note: If there has been a taxation year end change approved by Canada Customs and Revenue Agency, please attach a copy of the approval to the return.

Name and Address

The **“Corporation's Legal Name”**, for filing purposes, is the legal name of the corporation as stated in the articles of incorporation or subsequent amendment document. Please enter the full name, including all punctuation.

The **“Mailing Address”** is the corporation's **current** address for the purpose of receiving correspondence from the Corporations Tax Branch, i.e.: CT23 and Annual Return form; Notice of (Re)Assessment; Statement of Account; and refund cheques (if applicable).

If the **“Registered /Head Office”** Address and the **“Location of Books and Records”** are the same as the current mailing address, please indicate this by stating “same as above” in each location. If the mailing address is a P.O. Box number, the full street address, including lot, concession, unit or suite number must be provided.

The **“Name of person to contact”** refers to an individual whom the Ministry may contact for further information/clarification regarding the return.

MCCR Information

Page 1 also includes information required by MCCR collected under the authority of the *Corporations Information Act*. If the corporation has answered “Yes” to the question “MCCR Annual Return Required?”, please complete the following additional information:

- The corporation's **“Ontario Corporation No.(MCCR)”**. This is the number assigned to the corporation by the MCCR.
- If the corporation is an Extra-Provincial Corporation as defined by the *Corporations Information Act* please complete the **“Address of Principal Office in Ontario”** and, if applicable the **“Former Corporation Name”**.
- If more than one MCCR Schedule A is being submitted, please indicate the number in the box provided.
- Please tick the “No Change” box if there has not been any change in the Directors/Officers/Administrators information previously submitted to MCCR.

Certification (MCCR) (Page 1)

If the corporation has answered “Yes” to the question “MCCR Annual Return Required?” please complete the certification section on page 1. The authorized person must be an Officer, Director or other person having knowledge of the affairs of the corporation.

Identification (Page 3)

Type of Corporation

If the corporation is one of the 3 specialty types, enter a check mark in the appropriate box.

Amended CT23

If a CT23 was previously filed for this taxation year, enter a check mark in the “Amended Return” indicator field. Although

an amended return is an acceptable method for making adjustments to tax return(s) previously filed, the preferred method is to send a letter to the attention of the Desk Audit Section (see page 2 of this guide for address).

The letter should identify the taxpayer by indicating its legal name and seven-digit Ontario Corporations Tax Account No. (MOF). The letter should clearly describe the adjustment(s) requested and should include supporting documentation, e.g., amended schedules.

Corporations may not file an “Amended Annual Return”. If filing an amended CT23, please ensure the answer to the question “MCCR Annual Return Required”? is “No”.

Other Information

Indicate whether or not the corporation is requesting a refund due to the carry-back of a loss to prior year(s), an over-payment and/or a specified refundable tax credit by entering check marks in the appropriate boxes (see page 9 of this guide for details).

If the corporation has transferred assets to, or received assets from another corporation having a permanent establishment outside Ontario, enter a check mark in the appropriate box and attach copies of the related election and details of the transactions to the return.

Ontario has enacted technical changes to the Act which adopt the elective rules under fed s.85 and 97 in a more rigid fashion. Generally, these rules tie Ontario into the federal elected amounts and apply to elections in respect of dispositions made on or after May 6, 1997.

Income Tax (Page 4)

On page 4, line enter the amount of the corporation’s Income Tax that you determine. Enter NIL if reporting a non-capital loss. If applicable, please complete:

- If claiming an IDSBC, check the YES box and complete lines , , and on page 4.

The 1998 Budget introduced a series of enhancements to the IDSBC rate which will be implemented over 8 years. The schedule below outlines the new IDSBC rates and the applicable periods to which the new rates apply.

For taxation years straddling more than one rate period, each applicable rate must be prorated based on the ratio that the number of days in the period of the taxation year is to the total days in the taxation year.

IDSBC Rate	Period Applies To
7.0%	1999 calendar year
7.5%	2000 calendar year
8.0%	2001 calendar year
8.5%	2002 calendar year
9.0%	2003 calendar year
9.5%	2004 calendar year
10.0%	2005 calendar year
10.75%	January 1, 2006 and thereafter

Specified Tax Credits (Page 4)

The following 2 tax credits are specified refundable tax credits. These tax credits must first be applied to reduce income taxes payable and any unused portion of the tax credit will be treated as a deemed payment on account of taxes payable. For administrative ease, the sum of all the credits should be entered on page 4, line .

Enter the amount of the specified tax credit applied:

- To reduce income tax on page 4, line .

Enter any unused portion to be used as a deemed payment on the summary on page 3, line .

Co-operative Education Tax Credit (CETC)

If claiming the CETC, complete Schedule F.

Graduate Transitions Tax Credit (GTTC)

If claiming the GTTC, complete Schedule G.

Reconciliation of Net Income (Loss) for Federal Tax Purposes to Ontario (if different) (Page 5)

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

Transfer the net income (loss) determined on page 5, line to page 4 of the CT23.

The following changes were introduced in the 1998 and 1999 Ontario Budgets.

Workplace Child Care Tax Incentive

(Page 5, line)

The Workplace Child Care Tax Incentive (WCCTI), introduced in the 1998 Ontario Budget, is a 30% deduction of qualifying capital cost expenditures, incurred by a corporation to construct new on-site licensed child care facilities in Ontario, to renovate existing facilities in Ontario or for contributions made to an unrelated party for these types of expenditures.

For additional information on the WCCTI refer to Tax Legislation Bulletin, Number 99-2, dated August 1999.

Workplace Accessibility Tax Incentive

(Page 5, line)

The Workplace Accessibility Tax Incentive (WATI), introduced in the 1998 Ontario Budget, provides for an additional 100% deduction of qualifying expenditures that are incurred by an employer to accommodate a newly-hired person with a disability. The maximum amount of qualifying expenditures is \$50,000 per eligible employee.

For additional information on the WATI refer to Tax Legislation Bulletin, Number 99-1, dated August 1999.

Ontario School Bus Safety Tax Incentive (OSBSTI)

(Page 5, line 671)

The Ontario School Bus Safety Tax Incentive (OSBSTI), introduced in the 1999 Ontario Budget, is a 30% deduction of the capital cost of acquiring a new school bus.

Continuity of Losses Carried Forward - Analysis of Balance by Year of Origin (Page 6)

Complete these schedules whenever losses are incurred or losses are carried forward.

Request for Loss Carry-back (Page 3)

Complete this schedule if the corporation is carrying back a non-capital, net-capital, farm or restricted farm loss. The onus is on the taxpayer to substantiate any loss being carried back to a prior year.

Summary of Taxes Payable (Page 3)

In the summary section, bring forward the amount of Income Tax, and enter on page 3, line 950. Enter payments made on page 3, line 960 . If claiming the Specified Tax Credits, enter the unapplied amount (see Specified Tax Credits section) on page 3, line 955 .

If you are requesting a refund

- for the full overpayment, complete line 975 - any related credit interest will also be refunded.
- if you want the total overpayment, including any related credit interest, to be applied to a particular taxation year, complete the "Apply to" field but leave line 980 blank.
- if you want to apply a specific amount to a taxation year, complete the "Apply to" field and put the amount in line 980 -any remaining balance will be refunded.

Certification (CT23) (Page 17)

Complete the "Certification" section by providing the name of the authorized signing officer of the corporation. Be sure to sign and date the CT23.

The Annual Return (MCCR)

The Annual Return is comprised of page 1 of the combined CT23 and Annual Return and either of MCCR Schedule A or MCCR Schedule K (page 7 or 8). The information provided on these pages is collected under the authority of the *Corporations Information Act* for the purpose of maintaining a public database of corporate information. The Ministry of Finance (MOF) is collecting this information on behalf of the Ministry of Consumer and Commercial Relations (MCCR).

This collection process applies to corporations that have a taxation year ending on or after January 1, 2000.

If you answer "Yes" to the question below, most of the information on page 1 of the combined return and where applicable, MCCR Schedule A or MCCR Schedule K, will be provided to MCCR by the MOF. Authority for providing this information is given pursuant to subsection 98(4) of the *Corporations Tax Act*.

Is An MCCR Annual Return Required?

Every corporation that is incorporated, amalgamated or continued in Ontario under the *Business Corporations Act*, Ontario must file an Annual Return. This type of corporation is referred to as an "Ontario Corporation".

Every foreign corporation which has a licence endorsed under the *Extra-Provincial Corporations Act* to carry on business in Ontario must file an Annual Return. Foreign extra-provincial corporations are those corporations that are incorporated, amalgamated or continued outside Canada. This type of corporation is referred to as a "Foreign Business Corporation".

If neither of the above applies to the corporation then please answer "No" to the question "MCCR Annual Return Required?".

If one of the above conditions does apply but the corporation has filed the Annual Return electronically to MCCR, then the corporation's response to the question will be "No".

Note:

A corporation that is incorporated, continued, or amalgamated in a Canadian jurisdiction other than Ontario is **not required** to file an Annual Return.

How Can You File?

The following methods are available to file the Annual Return:

- Complete and submit the combined preprinted paper CT23 and Annual Return to the Minister of Finance at the address indicated on the top of page 1 of the CT23 and Annual Return.
- Complete the electronic filing version of the Annual Return found through the MCCR website, www.ccr.gov.on.ca/mccr/companies. This website will take you to the two primary service providers for electronic filing, OnCorp Direct Inc. and Cyberbahn Inc. If applicable, the corporation would submit their CT23 to the Minister of Finance separately.

When Must You File?

A corporation with share capital that is required to file a CT23 (or is EFF) and an Annual Return is required to deliver the Annual Return within six months after the end of its taxation year. This applies whether the Annual Return is delivered to the MOF or electronically to the MCCR.

A corporation is only required to file **one** Annual Return in a calendar year. This return is due at the time the first CT23 is required to be delivered to the MOF during the calendar year. A corporation's CT23 is required to be delivered on or before the last day of the sixth month after the end of the taxation year.

The Annual Return will be considered delivered on the date it is received by the Ministry of Finance. The effective date of filing for the Annual Return is the date the information is updated in the Ontario Business Information System. The effective date for filing for the CT23 is the date the Minister of Finance receives it.

If the Annual Return is filed electronically during MCCR business hours, the date of receipt will be considered to be that day. Otherwise, the date of receipt will be the next business day of MCCR.

An Annual Return is considered filed if it is complete and has been recorded in the ONBIS.

Incomplete Annual Returns are considered to be deficient. MCCR will contact corporations regarding Annual Return deficiencies. The Annual Return will not be considered **filed** until the deficiency is corrected.

What Must You File?

Ontario Corporations must complete all of the information on page 1 of the combined CT23 and Annual Return. MCCR Schedule A will only be required if there has been a change in the information previously submitted to MCCR with regard to the Directors, Officers, or Administrators of the corporation.

Foreign Business Corporations must complete all of the information on page 1 of the combined CT23 and Annual Return and MCCR Schedule K. MCCR Schedule K will only be required if there has been a change in the information previously submitted to MCCR with regard to Chief Officer/ Manager or Agent for Service.

All information in the Annual Return must be current as of the **date of delivery** to the Ministry of Finance or to the MCCR.

Each corporation must keep an up-to-date paper or electronic record of the prescribed information set out in the return available for examination at its registered office or principal place of business in Ontario.

Note: If you are filing a CT23 or are claiming an exempt from filing (EFF) status please refer to the beginning of this guide for information on completion and filing requirements.

Completion of Page 1

Page 1 is a common page to both the CT23 and the Annual Return. In order to avoid delays in the processing of the return, it is essential that page 1 of the return contain all of the following:

- Answer to the question: MCCR Annual Return Required? (see above to determine whether the corporation is required to file)
- Corporation's Legal Name and Mailing Address
- Ontario Corporations Tax Account No. (MOF)
- Taxation Year Start Date
- Taxation Year End Date

- Answer to the question: Has address changed since last filed CT23 Return? If yes, please indicate the date of change.
- Date of Corporation's Incorporation or Amalgamation
- Ontario Corporation No. (MCCR)
- Canada Customs and Revenue Agency Business Number
- Jurisdiction Incorporated

Note: If there has been a taxation year end change approved by Canada Customs and Revenue Agency, please attach a copy of the approval to the return.

What If You Need Help to Complete this Annual Return?

If you need more help after reading this section, please contact the Revenue Operations and Client Services Branch at the numbers listed on page 2 of this guide.

Fines and Penalties

Sections 13 and 14 of the *Corporations Information Act* provide penalties for failure to file an Annual Return and the appropriate MCCR Schedule(s) A or K.

A person, other than a corporation, is liable to a fine of not more than \$2,000. A corporation is liable to a fine of not more than \$25,000.

MCCR Schedule A

MCCR Schedule A **must** report current information on all directors and the five most senior officers of the corporation. All changes that have taken place since the last filing of the Annual Return, Initial Return or Notice of Change **must** also be included. Schedule A is not required where there has not been any change in the information reported on the last filing. Senior officers include the following positions or their equivalent: president, general manager, treasurer and secretary.

- A minimum of one director is required in a non-offering business corporation and a minimum of three directors is required for all others.
- The MCCR Schedule A provides space for information on two Director/Officer positions.

- **Please photocopy the blank MCCR Schedule A if you require additional space.** Please state the number of MCCR Schedule A's being submitted in the box on page 1 of the Annual Return.
- Please complete all of the applicable fields on the schedule, ensuring that the Corporation's name includes all punctuation and that the Ontario Corporation No. (MCCR) is the number assigned by MCCR.
- If the box "Other (specify)" is applicable, in order to cease or change an officer previously reported under "Other Titles", cease the officer, then use a blank schedule "A" to add (if applicable) the new information.

Instructions for completing MCCR Schedule A

Field Name	Items to include
Corporation's Legal Name	include all punctuation
Ontario Corporation No. (MCCR)	enter your Ontario Corporation No.
Date of Incorporation or Amalgamation	enter your incorporation or amalgamation date in the box provided
Director/Officer Information Full Name and Address for Service: <ul style="list-style-type: none"> • Last Name • First Name • Middle Name(s) • Street Number and Street Name • Suite No. • City/Town/Village • Province/State • Country • Postal/Zip Code 	complete all fields where applicable
Director <ul style="list-style-type: none"> • Canadian Resident "Yes" or "No" boxes • Date Elected • Date Ceased 	complete all fields where applicable <ul style="list-style-type: none"> • check applicable box (applies for directors of business corporations only) • insert the date the individual became a director • insert the date the director ceased to hold his/her position
Officer <ul style="list-style-type: none"> • "Date Appointed" boxes • "Other (specify)" • "Date Ceased" boxes • "Other (specify)" 	complete all fields where applicable <ul style="list-style-type: none"> • indicate the position currently held by the individual and complete the date appointed as an officer to his/her current position(s) • insert the date the officer was appointed and check the appropriate box under "other titles" • insert the date the officer ceased to hold his/her position(s) • please specify if "other titles" apply • to cease or change an officer previously reported under "Other Titles" cease the officer, then use a blank schedule "A" to add (if applicable) the new information.

