

Exempt From Filing (EFF) Corporations Tax Return Declaration

Taxation Year End
year month day



Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)
(Please print name in full)	

I, _____ declare that:

The above corporation satisfies **all** of the exempt from filing criteria (a) through (f) below for the taxation year and therefore qualifies under the *Corporations Tax Act* as exempt from filing an Ontario Corporations Tax Return.

Criteria for exempt from filing status:

- | | |
|--|--|
| <ul style="list-style-type: none"> a) has filed a federal Income Tax Return (T2) with Canada Customs and Revenue Agency (<i>formerly Revenue Canada</i>) for the taxation year; b) had no Ontario taxable income for the taxation year (subject to the provisions in NOTE 2 below); c) had no Ontario Corporations Tax payable for the taxation year; | <ul style="list-style-type: none"> d) was a Canadian-controlled private corporation throughout the taxation year (i.e. generally a private corporation with 50% or more shares owned by Canadian residents as defined by the <i>Income Tax Act</i> (Canada)); e) had provided its Canada Customs and Revenue Agency business number to the Ministry of Finance, Corporations Tax Branch; and f) is NOT subject to the Corporate Minimum Tax (i.e. alone or as part of an associated group whose total assets exceed \$5 million or whose total revenues exceed \$10 million for the taxation year). |
|--|--|

Signature	Title/Relationship to Corporation	Telephone Number	Date

Please note that making a false statement to avoid compliance with the *Corporations Tax Act* is an offence which can result in a penalty and/or fine.

- NOTE 1:** Filing of this declaration and the Annual Return does not constitute the filing of a Corporations Tax Return under section 75 of the *Corporations Tax Act*.
- NOTE 2:** The following loss situations will require otherwise EFF corporations to file a CT23 tax return complete with all related schedules and financial statements:
1. If a corporation has a loss in the current taxation year that is to be carried back and applied to a previous taxation year(s), regardless of whether the loss is the same as for federal purposes or not, a CT23 tax return is required for the current taxation year. The corporation must also provide information indicating that the loss is to be carried back and specify the year and the amount of loss to be carried back to each taxation year.
 2. If a corporation has a prior year loss, that is not the same for both federal and Ontario purposes and the corporation is applying a loss carryforward from the prior year to the current year, a CT23 tax return is required for the current taxation year, and if not previously filed, a CT23 tax return for the prior taxation year in which the loss was incurred is also required. Although a tax return for the loss year is not required where the loss is not being applied, the Corporations Tax Branch will accept the filing of a tax return for a loss year at the time the loss is incurred.
 3. If a corporation has a prior year loss, that is the same for both federal and Ontario purposes, but in the current taxation year the corporation is applying a different amount of loss for Ontario than the loss amount being applied for federal income tax purposes, the corporation is required to file a CT23 tax return for the current taxation year only.

The following 3 items **MUST** be completed if the EFF declaration only is being submitted at this time. In cases where the annual return, which includes page 1, is **also** being filed, completion of these fields is NOT necessary.

<p>1. Corporation's Mailing Address</p> <div style="border: 1px solid black; height: 50px; width: 100%;"></div>	<p>2. Ontario Corporation No. (MCBS)</p> <div style="border: 1px solid black; width: 100%; height: 30px;"></div>	<p>3. Canada Customs and Revenue Agency (formerly Revenue Canada) Business No.</p> <p style="font-size: small;">If applicable, enter</p> <div style="border: 1px solid black; width: 100%; height: 30px; text-align: right;"> RC </div>
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A corporation **must** file an **Exempt From Filing Corporations Tax Return Declaration** form for each taxation year that the corporation is exempt from filing, **within 6 months** after the end of its taxation year, to the address shown at the top of Page 1.

If you check "Yes" to ALL of the following criteria, you are eligible to file the CT23 Short-Form Corporations Tax Return. To obtain a copy, contact the Ministry Information Centre at the numbers listed on page 2 of the Guide.

<table style="width: 100%;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td></td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(a) The corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year.</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; font-size: small;">(nearest whole percentage)</td> </tr> <tr> <td></td> <td></td> <td>Indicate Share Capital with full voting rights owned by Canadian Residents <input style="width: 50px;" type="text"/> %</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(b) The corporation's taxable income for the taxation year is \$200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (<i>Refer to guide</i>)</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(c) The corporation is NOT a member of a partnership/joint venture or a member of an associated group of corporations during the taxation year.</td> </tr> </table>	Yes	No		<input type="checkbox"/>	<input type="checkbox"/>	(a) The corporation is a Canadian-controlled private corporation (CCPC) throughout the taxation year.			(nearest whole percentage)			Indicate Share Capital with full voting rights owned by Canadian Residents <input style="width: 50px;" type="text"/> %	<input type="checkbox"/>	<input type="checkbox"/>	(b) The corporation's taxable income for the taxation year is \$200,000 or less. For a taxation year with less than 51 weeks, taxable income must be grossed-up. (<i>Refer to guide</i>)	<input type="checkbox"/>	<input type="checkbox"/>	(c) The corporation is NOT a member of a partnership/joint venture or a member of an associated group of corporations during the taxation year.	<table style="width: 100%;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td></td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(d) The corporation's taxation year ends on or after January 1, 2001, and its gross revenue and total assets are each \$1,500,000 or less and the corporation is not a financial institution; OR The corporation's taxation year commences after September 30, 2001, and its gross revenue and total assets are each \$3,000,000 or less and the corporation is not a financial institution.</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(e) The corporation is NOT claiming a tax credit other than the Incentive Deduction for Small Business Corporations (IDSBC), Co-operative Education Tax Credit (CETC) or Graduate Transitions Tax Credit (GTTTC).</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(f) The corporation's Ontario allocation factor is 100%.</td> </tr> </table>	Yes	No		<input type="checkbox"/>	<input type="checkbox"/>	(d) The corporation's taxation year ends on or after January 1, 2001, and its gross revenue and total assets are each \$1,500,000 or less and the corporation is not a financial institution; OR The corporation's taxation year commences after September 30, 2001, and its gross revenue and total assets are each \$3,000,000 or less and the corporation is not a financial institution.	<input type="checkbox"/>	<input type="checkbox"/>	(e) The corporation is NOT claiming a tax credit other than the Incentive Deduction for Small Business Corporations (IDSBC), Co-operative Education Tax Credit (CETC) or Graduate Transitions Tax Credit (GTTTC).	<input type="checkbox"/>	<input type="checkbox"/>	(f) The corporation's Ontario allocation factor is 100%.
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NOTE: Family Farm or Fishing corporations that have a taxation year ending on or after January 1, 2000 and that are NOT subject to the Corporate Minimum Tax, may also use the **CT23 Short-Form Corporations Tax Return** if the corporation checks "Yes" to (a), (b), (c), (e) and (f) above.

Allocation – If you carry on a business through a permanent establishment in a jurisdiction outside Ontario, you may allocate that portion of taxable income deemed earned in that jurisdiction, to that jurisdiction (s.39) (Int.B. 3008).

DOLLARS ONLY

Net Income (loss) for Ontario purposes (per reconciliation schedule, page 15)	- - - - -	± From	690		•
Subtract: Charitable donations	- - - - -		1		•
Subtract: Gifts to Her Majesty in right of Canada or a province and gifts of cultural property (Attach schedule 2)	- - - - -		2		•
Subtract: Taxable dividends deductible, per federal T2 SCH 3	- - - - -		3		•
Subtract: Ontario political contributions (Attach schedule 2A) (Int.B. 3002)	- - - - -		4		•
Subtract: Federal Part VI.1 tax	• X ⁹ / ₃		5		•
Subtract: Prior years' losses applied – Non-capital losses	- - - - -	From	704		•
Net capital losses	From 715 (page 16) • X inclusion rate				•
Farm losses	- - - - -	From	724		•
Restricted farm losses	- - - - -	From	734		•
Limited partnership losses	- - - - -	From	754		•
Taxable Income (Non-capital loss)	- - - - -	=	10		•
Addition to taxable income for unused foreign tax deduction for federal purposes	- - - - -	+	11		•
Adjusted Taxable Income	10 + 11 (if 10 is negative, enter 11)	=	20		•

Taxable Income

From 10 (or 20 if applicable)	• X 30	Ontario Allocation	% X 12.5%	X	33	÷	73	= +	29	•
From 10 (or 20 if applicable)	• X 30	Ontario Allocation	% X 14.0%	X	34	÷	73	= +	32	•

Number of Days in Taxation Year

Days after Sept. 30, 2001 and before Jan. 1, 2004	Total Days	
33	73	= + 29
Days after Dec. 31, 2003	Total Days	
34	73	= + 32

Income Tax Payable (before deduction of tax credits) 29 + 32 = 40

Incentive Deduction for Small Business Corporations (IDSBC) (s.41) (If this section is not completed, the IDSBC will be denied.)

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

* Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a))	- - - - -	50	•
Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b))	+ 51	•	
Add: Losses of other years deducted for federal purposes (fed.s.111)	+ 52	•	
Subtract: Losses of other years deducted for Ontario purposes (s.34)	- 53	•	
	=	54	•
Federal Business limit (line 410 of the T2 Return) for the year before the application of fed.s.125(5.1)	- - - - -	55	•

Ontario Business Limit Calculation

280,000 X	Days after Sept. 30, 2001 and before Jan. 1, 2003	28	÷	**365	= +	43	•	
320,000 X	Days after Dec. 31, 2002 and before Jan. 1, 2004	31	÷	**365	= +	46	•	
400,000 X	Days after Dec. 31, 2003	34	÷	**365	= +	47	•	
Business Limit for Ontario purposes	43 + 46 + 47	=	44	• X	48	÷	45	•

*** Percentage of Federal Business limit (from T2 Sch. 23). Enter 100% if not associated.

Income eligible for the IDSBC From 30 • X 56 = 60
 ****Ontario Allocation Least of 50, 54 or 45

* **Note:** Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)

** **Note:** Adjust accordingly for a floating taxation year and use 366 for a leap year.

*** **Note:** For a taxation year ending before Jan. 1, 2003, use your proportion of the associated group business limit.

**** **Note:** Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).

Income Tax continued from Page 4

Number of Days in Taxation Year

Calculation of IDSBC Rate

		Days after Sept. 30, 2001 and before Jan. 1, 2003	Total Days		
6.5% X		28	73	= +	79
		Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days		
7.0% X		31	73	= +	89
		Days after Dec. 31, 2003	Total Days		
8.5% X		34	73	= +	90
IDSBC Rate for Taxation Year	79 + 89 + 90			=	78

Claim From 60 X From 78 % = 70

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

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

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

**Short Taxation Years - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

Associated Corporation - The taxable income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

** Taxable Income of the corporation From 10 (or 20 if applicable) + 80

If you are a member of an associated group (✓) 81 (Yes)

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

Number of Days in Taxation Year

Subtract:	280,000 X	Days after Sept. 30, 2001 and before Jan. 1, 2003	Total Days		
		28	73	= +	113
	320,000 X	Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days		
		31	73	= +	115
	400,000 X	Days after Dec. 31, 2003	Total Days		
		34	73	= +	116
		113 + 115 + 116		=	114
(If negative, enter nil)				=	86

Number of Days in Taxation Year

		Days after Sept. 30, 2001 and before Jan. 1, 2003	Total Days		
4.333% X		28	73	= +	95
		Days after Dec. 31, 2002 and before Jan. 1, 2004	Total Days		
4.667% X		31	73	= +	96
		Days after Dec. 31, 2003	Total Days		
4.667% X		34	73	= +	97
Specified rate of surtax for Taxation Year	95 + 96 + 97			=	94

From 86 X From 94 % = 87

From 87 X From 60 ÷ From 114 = 88

Surtax Lesser of 70 or 88 = 100

Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17) - - - - - 110 _____

Manufacturing and Processing Profits Credit (M&P) (s.43)

Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Ontario schedule 27.

The whole of the active business income qualifies as Eligible Canadian Profits if: **a)** your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and **b)** the total active business income is \$250,000 or less.

Eligible Canadian Profits - - - - - + 120 _____

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) - - - - - From 56 _____

Add: Adjustment for Surtax on Canadian-controlled private corporations

From 100 _____ ÷ From 30 _____ % ÷ From 78 _____ % = 121 _____

*Ontario Allocation

Lesser of 56 or 121 - - - - - + 122 _____

120 - 56 + 122 - - - - - = 130 _____

Taxable Income - - - - - + From 10 _____

Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) - - - - - From 56 _____

Add: 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

Number of Days in Taxation Year

<p>143 _____ X From 30 _____ % X 1.5% X</p> <p style="text-align: center;">Lesser of 130 or 142 Ontario Allocation</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Days after Sept. 30, 2001 and before Jan. 1, 2004</td> <td style="text-align: center;">Total Days</td> </tr> <tr> <td style="text-align: center;">33 _____ ÷ 73 _____</td> <td style="text-align: center;">= + 154 _____</td> </tr> </table>	Days after Sept. 30, 2001 and before Jan. 1, 2004	Total Days	33 _____ ÷ 73 _____	= + 154 _____
Days after Sept. 30, 2001 and before Jan. 1, 2004	Total Days				
33 _____ ÷ 73 _____	= + 154 _____				
<p>143 _____ X From 30 _____ % X 2.0% X</p> <p style="text-align: center;">Lesser of 130 or 142 Ontario Allocation</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Days after Dec. 31, 2003</td> <td style="text-align: center;">Total Days</td> </tr> <tr> <td style="text-align: center;">34 _____ ÷ 73 _____</td> <td style="text-align: center;">= + 156 _____</td> </tr> </table>	Days after Dec. 31, 2003	Total Days	34 _____ ÷ 73 _____	= + 156 _____
Days after Dec. 31, 2003	Total Days				
34 _____ ÷ 73 _____	= + 156 _____				

M&P claim for taxation year 154 + 156 - - - - - = 160 _____

* **Note:** Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))

Manufacturing and Processing Profits Credit for Electrical Generating Corporations = 161 _____

Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity - - - - - = 162 _____

Credit for Foreign Taxes Paid (s.40)

Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001) (Attach schedule). - - - 170 _____

Credit for Investment in Small Business Development Corporations (SBDC)

Applies if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Small Business Development Corporations Act)

Eligible Credit 175 _____ Credit Claimed 180 _____

Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180 = 190 _____

Income Tax *continued from Page 6*

Specified Tax Credits *(Refer to Guide)*

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

Eligible Credit From OITC Claim Form *(Attach original Claim Form)* - - - - - + _____ ●

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

Eligible Credit From Summary Schedule F - - - - - + _____ ●

Ontario Film & Television Tax Credit (OFTTC) (s.43.5)

Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television productions.

Eligible Credit From either Claim Form from Ontario Media Development Corporation (OMDC) or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.

(Attach the original Certification/Claim Form received from the OMDC or the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.) - - - - - + _____ ●

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

No. of Graduates From

Applies to employment of eligible unemployed post secondary graduate.

Eligible Credit From Summary Schedule G - - - - - + _____ ●

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

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

Eligible Credit From OBPTC Claim Form *(Attach both the original Claim Form and the Certification Form)* - - - - - + _____ ●

Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)

Applies to labour relating to computer animation and special effects on an eligible production.

Eligible Credit From Claim Form Certified by Ontario Media Development Corporation

(Attach the original Claim/Certification Form with the CT23 Tax Return.) - - - - - + _____ ●

Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)

Applies to qualifying R&D expenditures under an eligible research institute contract.

Eligible Credit From OBRITC Claim Form *(Attach original Claim Form)* - - - - - + _____ ●

Ontario Production Services Tax Credit (OPSTC) (s.43.10)

Applies to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not been claimed.

Eligible Credit From either Claim Form from Ontario Media Development Corporation (OMDC) or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.

(Attach the original Certification/Claim Form received from the OMDC or the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.) - - - - - + _____ ●

Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)

Applies to qualifying labour expenditures of eligible products for the taxation year.

Eligible Credit From Claim Form certified by Ontario Media Development Corporation

(Attach original Claim/Certification Form.) - - - - - + _____ ●

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

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

Eligible Credit From OSRTC Claim Form *(Attach both the original Claim Form and the Certification Form)* - - - - - + _____ ●

Total Specified Tax Credits + + + + + + + + + = _____ ●

Specified Tax Credits Applied to reduce Income Tax - - - - - = _____ ●

Income Tax - OR Enter NIL if reporting Non-Capital Loss *(amount cannot be negative)* - - - - - = _____ ●

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see **Determination of Applicability** section for the CMT on **Page 8**. If CMT is not applicable, transfer amount in to Income Tax in **Summary** section on **Page 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 8**.

Determination of Applicability

Applies if either Total Assets [249] exceeds \$5,000,000 or Total Revenue [250] exceeds \$10,000,000.

* These amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

Short Taxation Years - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

* Total Assets of the corporation - - - - - + [240] _____ ●
 * Total Revenue of the corporation - - - - - + [241] _____ ●

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

Name of associated corporation (Canadian & foreign) <i>(if insufficient space attach schedule)</i>	Ontario Corporations Tax Account No. (MOF) <i>(if applicable)</i>	Taxation Year End	* Total Assets	* Total Revenue
_____	_____	_____	+ [243] _____ ●	+ [244] _____ ●
_____	_____	_____	+ [245] _____ ●	+ [246] _____ ●
_____	_____	_____	+ [247] _____ ●	+ [248] _____ ●
Aggregate Total Assets	[240] + [243] + [245] + [247], etc.	- - - - -	= [249] _____ ●	- - - - -
Aggregate 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 7 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 and Int.B. 3011)

If your corporation is a Financial Institution (s.58(2)), complete lines 480 and 430 on page 10 then proceed to page 13.

If your corporation is not a member of an associated group and/or partnership and (1) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,500,000 or less and the taxation year ends on or after January 1, 2001, or (2) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$3,000,000 or less and the taxation year commences after September 30, 2001, your corporation is exempt from Capital Tax for the taxation year. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on page 12 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 or joint venture of which they are a member. 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 (Int.B. 3017).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (b), and whose **business is not carried on solely in Canada** is deemed to be the **greater** of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Paid-up Capital

Paid-up capital stock (Int.B. 3012 and 3015)	- - - - -	+ 350	
Retained earnings (if deficit, deduct) (Int.B. 3012)	- - - - -	+ 351	
Capital and other surpluses, excluding appraisal surplus (Int.B.3012)	- - - - -	+ 352	
Loans and advances (Attach schedule) (Int.B. 3013)	- - - - -	+ 353	
Bank loans (Int.B. 3013)	- - - - -	+ 354	
Bankers acceptances (Int.B. 3013)	- - - - -	+ 355	
Bonds and debentures payable (Int.B. 3013)	- - - - -	+ 356	
Mortgages payable (Int.B. 3013)	- - - - -	+ 357	
Lien notes payable (Int.B. 3013)	- - - - -	+ 358	
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013)	- - - - -	+ 359	
Contingent, investment, inventory and similar reserves (Int.B. 3012)	- - - - -	+ 360	
Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012)	- - - - -	+ 361	
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017)	- - - - -	+ 362	
Subtotal	- - - - -	= 370	
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012)	- - - - -	- 371	
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015)	- - - - -	- 372	
Total Paid-up Capital	- - - - -	= 380	
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015)	- - - - -	- 381	
<i>Electrical Generating Corporations Only</i> - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	- - - - -	- 382	
Net Paid-up Capital	- - - - -	= 390	

Eligible Investments (Refer to Guide and Int.B. 3015)

Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial paper, 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.

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

continued on Page 10

Capital Tax Calculation *continued from Page 10*

SECTION C

This section applies **ONLY** to a corporation that is a member of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership. You must check either 509 or 524 and complete this section before you can calculate your capital tax calculation under either Section D or Section E.

C1. 509 (✓ if applicable) **All corporations that you are associated with do not have a permanent establishment in Canada.**

If taxable capital on page 10 is \$5,000,000 or less, enter NIL in on page 12 and complete the return from that point.
 If taxable capital on page 10 exceeds \$5,000,000 proceed to **Section D**, enter \$5,000,000 in Section D, and complete Section D and the return from that point.

C2. 524 (✓ if applicable) **One or more of the corporations that you are associated with maintains a permanent establishment in Canada.**

If the taxation year **ends before January 1, 2003**, you must complete the *Calculation* below.
 If the taxation year **ends after December 31, 2002**, you and your associated group may continue to allocate the \$5,000,000 taxable capital exemption by completing the *Calculation* below. Or, the associated group **may file an election** under subsection 69(2.1) of the Corporations Tax Act, whereby total assets are used to allocate the taxable capital exemption among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as **Net Deduction**) of the \$15,000 capital tax effect, relating to the \$5,000,000 taxable capital exemption, to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.
 The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.
 In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

Calculation Do NOT complete this calculation if ss.69(2.1) election is filed

Taxable Capital From on page 10 - - - - - + From

Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada

Names of associated corporations (excluding financial institutions and corporations exempt from capital tax) or related partners having a permanent establishment in Canada (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (If applicable)	Taxation Year End	Taxable Capital
			+ <input type="text" value="531"/>
			+ <input type="text" value="532"/>
			+ <input type="text" value="533"/>
Aggregate Taxable Capital <input type="text" value="470"/> + <input type="text" value="531"/> + <input type="text" value="532"/> + <input type="text" value="533"/> , etc.			= <input type="text" value="540"/>

If above is \$5,000,000 or less, the corporation's Capital Tax for the taxation year, is NIL. Enter NIL in in section D on page 12, as applicable.

If above is greater than \$5,000,000, the corporation must compute its share of the \$5,000,000 exemption below in order to calculate its Capital Tax for the taxation year under Section D on page 12.

From ÷ From X 5,000,000 - - - =

Transfer to in Section D on page 12

Ss.69(2.1) Election Filed

591 (✓ if applicable) **Election filed. Attach a copy of the election with this CT23 Return.** Proceed to **Section E** on page 12.

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

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 - - - - - ± 600 Transfer to Page 15

Add:

Federal capital cost allowance - - - - -	+	601	
Federal cumulative eligible capital deduction - - - - -	+	602	
Ontario taxable capital gain - - - - -	+	603	
Federal non-allowable reserves. Balance beginning of year - - - - -	+	604	
Federal allowable reserves. Balance end of year - - - - -	+	605	
Ontario non-allowable reserves. Balance end of year - - - - -	+	606	
Ontario allowable reserves. Balance beginning of year - - - - -	+	607	
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE) - - - - -	+	608	
Federal resource allowance - - - - -	+	609	
Federal depletion allowance - - - - -	+	610	
Federal foreign exploration and development expenses - - - - -	+	611	
Management fees, rents, royalties and similar payments to non-arms' length non-residents ▼			

Number of Days in Taxation Year

$$612 \cdot X^{5/12.5} \cdot \left[\frac{\text{Days after Sept. 30, 2001 and before Jan. 1, 2004}}{73} \right] = + 633$$

$$612 \cdot X^{5/14.0} \cdot \left[\frac{\text{Days after Dec. 31, 2003}}{73} \right] = + 634$$

Total add-back amount for Management fees, etc. 633 + 634 - - = 613

Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661 excluding any negative amount in 473 from Ont. CT23 schedule 161 - - - - - + 615

Add any negative amount in 473 from Ont. CT23 Schedule 161 - - - - - + 616

Federal allowable business investment loss - - - - - + 620

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

Total of Additions 601 to 611 + 613 + 615 + 616 + 620 + 614 - - - - - = 640 Transfer to Page 15

Deduct:

Ontario capital cost allowance (excludes amounts deducted under 675) - - - - -	+	650	
Ontario cumulative eligible capital deduction - - - - -	+	651	
Federal taxable capital gain - - - - -	+	652	
Ontario non-allowable reserves. Balance beginning of year - - - - -	+	653	
Ontario allowable reserves. Balance end of year - - - - -	+	654	
Federal non-allowable reserves. Balance end of year - - - - -	+	655	
Federal allowable reserves. Balance beginning of year - - - - -	+	656	
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+	657	
Ontario depletion allowance - - - - -	+	658	
Ontario resource allowance - - - - -	+	659	
Ontario current cost adjustment (Attach schedule) - - - - -	+	661	
Incentive for new electricity supply (section 13.6 deduction from income) (Applies only to electrical generating corporations.) - - - - -	+	674	
CCA for investments in qualifying energy-efficient equipment and for assets used to generate electricity from natural gas, alternative or renewable resources. - - - - -	+	675	

Subtotal of deductions for this page 650 to 659 + 661 + 674 + 675 - - - - - = 681

continued on Page 15

Transfer to Page 15

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

continued from Page 14

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 From ± 600

Total of Additions From = 640

Sub Total of deductions on page 14 From = 681

Deduct:

Ontario New Technology Tax Incentive (ONTTI) Gross-up

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

Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year - - - 662

ONTTI Gross-up deduction calculation:

Gross-up of CCA
From 662 X 100
From 30 Ontario Allocation
- From 662 = 663

Workplace Child Care Tax Incentive

Qualifying expenditures: 665 X 30% X 100
From 30 Ontario allocation
= 666

Workplace Accessibility Tax Incentive

Qualifying expenditures: 667 X 100% X 100
From 30 Ontario allocation
= 668

Number of Employees accommodated 669

Ontario School Bus Safety Tax Incentive (OSBSTI) (Applies to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) (Refer to Guide)

Qualifying expenditures: 670 X 30% X 100
From 30 Ontario allocation
= 671

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

Qualifying expenditures: 672 X 15% X 100
From 30 Ontario allocation
= 673

Ontario allowable business investment loss + 678

Ontario Scientific Research Expenses claimed in year in 477 from Ont. CT23 Schedule 161 + 679

Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003) + 677

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

Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 = 680

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

Transfer to Page 4

DOLLARS ONLY

Continuity of Losses Carried Forward

	Non-Capital Losses (1)	Total Capital Losses (9) (10)	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year	700 (2)	710 (2)	720 (2)	730	740	750
Add:						
Current year's losses (7)	701	711	721	731	741	751
Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal	703	713	723	733	743	753
Subtract:						
Utilized during the year to reduce taxable income	704 (2)	715 (2)(4)	724 (2)	734 (2)(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	
Subtotal	707	717	727	737	747	757
Balance at End of Year	709 (8)	719	729	739	749	759

Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes 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.
- (7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been applied.
- (10) Commencing in the 2001 CT23 this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed back up to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

Analysis of Balance at End of Year by Year of Origin

Year of Origin (oldest year first)	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only (9) (10)	Farm Losses	Restricted Farm Losses
800				850	870
801				851	871
802				852	872
803	820	830	840	853	873
804	821	831	841	854	874
805	822	832	842	855	875
806	823	833	843	856	876
807	824	834	844	857	877
808	825	835	845	858	878
809	826	836	846	859	879
Total	829	839	849	869	889

Request for Loss Carry-Back (s.80(16))

Applies to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under **any Act administered by the Ministry of Finance**.

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
 - the first day of the taxation year after the loss year,
 - the day on which the corporation's return for the loss year is delivered to the Minister, or
 - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Application of Losses

	Non-Capital Losses	Total Capital Losses	Farm Losses	Restricted Farm Losses
Total amount of loss	910	920	930	940
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income				
	911	921	931	941
i) 3 rd preceding	912	922	932	942
ii) 2 nd preceding	913	923	933	943
iii) 1 st preceding	From 706	From 716	From 726	From 736
Total loss to be carried back	919	929	939	949
Balance of loss available for carry-forward				

Summary

Income tax	- - - - - +	From 230 Or 320	•
Corporate Minimum Tax	- - - - - +	From 280	•
Capital Tax	- - - - - +	From 550	•
Premium Tax	- - - - - +	From 590	•
Total Tax Payable	- - - - - =	950	•
Subtract: Payments	- - - - - -	960	•
Capital Gains Refund (s.48)	-	965	•
Qualifying Environmental Trust Tax Credit (Refer to Guide)	-	985	•
Specified Tax Credits (Refer to Guide)	- - - - - -	955	•
Balance	- - - - - =	970	•
If payment due	- - - - - Enclosed *	990	•
If overpayment: Refund (Refer to Guide)	- - - - - =	975	•
Apply to	year month day	980	•

(Includes credit interest)

*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. (Refer to Guide for other payment methods.)

Certification

I am an authorized signing officer of the corporation. I certify that this CT23 return, including all schedules and statements filed with or as part of this CT23 return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as required under section 75 of the Corporations Tax Act. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.

Name (please print) _____

Title _____

Full Residence Address _____

Signature _____ Date _____

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

Corporate Minimum Tax - Schedule A: Calculation of CMT Base



DOLLARS ONLY

Banks - Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.

Net Income/Loss (unconsolidated, determined in accordance with GAAP) - - - - - ± 2100 _____

Subtract (to the extent reflected in net income/loss):

Provision for recovery of income taxes / benefit of current income taxes - - - - - + 2101 _____

Provision for deferred income taxes (credits) / benefit of future income taxes - - - - - + 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, under fed.s.191.1(1) _____ X ⁹/₃ - - - - - + 2108 _____

Subtotal - - - - - = _____ ▶ 2109 _____

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

Provision for current taxes / cost of current income taxes - - - - - + 2110 _____

Provision for deferred income taxes (debits) / cost of future income taxes - - - - - + 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 s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) - - - - - + 2114 _____

Subtotal - - - - - = _____ ▶ 2115 _____

Add/Subtract:

Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years

** Fed.s.85 - - - - - + 2116 _____ or - 2117 _____

** Fed.s.85.1 - - - - - + 2118 _____ or - 2119 _____

** Fed.s.97 - - - - - + 2120 _____ or - 2121 _____

** Amounts relating to amalgamations (fed.s.87) as prescribed in regulations for current/prior years - - + 2122 _____ or - 2123 _____

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

** Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for current/prior years + 2126 _____ or - 2127 _____

Interest allowable under ss. 20(1)(c) or (d) of ITA to the extent not otherwise deducted in determining CMT adjusted net income - 2150 _____

Subtotal (Additions) - - - - - = _____ ▶ + 2128 _____

Subtotal (Subtractions) - - - - - = _____ ▶ - 2129 _____

** Other adjustments - - - - - ± 2130 _____

Subtotal ± 2100 - 2109 + 2115 + 2128 - 2129 ± 2130 = 2131 _____

** Share of partnership(s)/joint venture(s) **adjusted** net income/loss - - - - - ± 2132 _____

Adjusted net income (loss) (if loss, transfer to 2202 in **Schedule B: Continuity of CMT Losses Carried Forward, Page 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

** Retain calculations. Do not submit with this tax return.

CMT Base - - - - - = 2135 _____

Transfer to CMT Base on Page 8

Corporate Minimum Tax (CMT)



DOLLARS ONLY

Schedule B: Continuity of CMT Losses Carried Forward

Balance at Beginning of year (1), (2) - - - - - + _____

Add:

- Current year's losses - - - - - + _____
- Losses from predecessor corporations on amalgamation (3) - - - - - + _____
- Losses from predecessor corporations on wind-up (3) - - - - - + _____

Amalgamation (✓) 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"/>	9th preceding taxation year			<input type="text" value="2260"/>	<input type="text" value="2280"/>
<input type="text" value="2241"/>	8th preceding taxation year			<input type="text" value="2261"/>	<input type="text" value="2281"/>
<input type="text" value="2242"/>	7th preceding taxation year			<input type="text" value="2262"/>	<input type="text" value="2282"/>
<input type="text" value="2243"/>	6th preceding taxation year			<input type="text" value="2263"/>	<input type="text" value="2283"/>
<input type="text" value="2244"/>	5th preceding taxation year			<input type="text" value="2264"/>	<input type="text" value="2284"/>
<input type="text" value="2245"/>	4th preceding taxation year			<input type="text" value="2265"/>	<input type="text" value="2285"/>
<input type="text" value="2246"/>	3rd preceding taxation year			<input type="text" value="2266"/>	<input type="text" value="2286"/>
<input type="text" value="2247"/>	2nd preceding taxation year			<input type="text" value="2267"/>	<input type="text" value="2287"/>
<input type="text" value="2248"/>	1st preceding taxation year			<input type="text" value="2268"/>	<input type="text" value="2288"/>
<input type="text" value="2249"/>	Current taxation year			<input type="text" value="2269"/>	<input type="text" value="2289"/>
Totals				<input type="text" value="2270"/>	<input type="text" value="2290"/>

The sum of amounts + must equal amount in .

Corporate Minimum Tax (CMT)



DOLLARS ONLY

Schedule D: Continuity of CMT Credit Carryovers

Balance at Beginning of year (1) - - - - - + _____

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

CMT Credit Carryovers from predecessor corporations (2) - - - - - + _____

Amalgamation (Yes Wind-up (Yes

Subtotal - - - - - = _____ + _____

Adjustments (*Attach schedule*) - - - - - · _____

CMT credit carryover available + ± - - - - - = _____

Transfer to Page 8

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

CMT Credit expired during the year - - - - - + _____

Subtotal - - - - - = _____ - _____

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"/>	9th preceding taxation year			<input type="text" value="2360"/>	<input type="text" value="2380"/>
<input type="text" value="2341"/>	8th preceding taxation year			<input type="text" value="2361"/>	<input type="text" value="2381"/>
<input type="text" value="2342"/>	7th preceding taxation year			<input type="text" value="2362"/>	<input type="text" value="2382"/>
<input type="text" value="2343"/>	6th preceding taxation year			<input type="text" value="2363"/>	<input type="text" value="2383"/>
<input type="text" value="2344"/>	5th preceding taxation year			<input type="text" value="2364"/>	<input type="text" value="2384"/>
<input type="text" value="2345"/>	4th preceding taxation year			<input type="text" value="2365"/>	<input type="text" value="2385"/>
<input type="text" value="2346"/>	3rd preceding taxation year			<input type="text" value="2366"/>	<input type="text" value="2386"/>
<input type="text" value="2347"/>	2nd preceding taxation year			<input type="text" value="2367"/>	<input type="text" value="2387"/>
<input type="text" value="2348"/>	1st preceding taxation year			<input type="text" value="2368"/>	<input type="text" value="2388"/>
<input type="text" value="2349"/>	Current taxation year			<input type="text" value="2369"/>	<input type="text" value="2389"/>
Totals				<input type="text" value="2370"/>	<input type="text" value="2390"/>

The sum of amounts + must equal amount in .



Schedule F: Summary of Co-operative Education Tax Credit Claimed

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 and leading-edge technology work placements. 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, 2001 taxation year end, hires an eligible student from September 1, 2001 until April 30, 2002, this would be considered 2 work placements. The first work placement is September 1, 2001 to December 31, 2001 and would be claimed in the 2001 taxation year. The second placement is January 1, 2002 to April 30, 2002 and must be claimed in the 2002 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			5750	5776
			To				
			From			5751	5777
			To				
			From			5752	5778
			To				
Totals						5774	5798

If insufficient space, attach schedule

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

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: _____%. * Credit claimed equals ECP multiplied by rate.

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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 for a maximum credit of \$4,000 each and may only be claimed once.

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 2001 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 this example, the credit must be claimed in the 2002 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.

Example: A taxpayer, with a December 31, 2001 taxation year end, hires an otherwise eligible graduate on June 1, 2001 who is still employed on December 31, 2002 at a salary of \$3,500 per month. The salaries and wages in the taxpayer's

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			6551	6576
			To				
			From			6552	6577
			To				
			From			6553	6578
			To				
Totals						6574	6598

If insufficient space, attach schedule

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

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: _____%. * Credit claimed equals QEE multiplied by rate.

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Total Number of Graduates - - - - - = **6596** _____

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

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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. (MCBS) <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> </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> </tr> </table>										
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