

Corporate name

Revenue Canada

Revenu Canada

## CLAIMING A CANADIAN FILM OR VIDEO PRODUCTION TAX CREDIT

You must use this form to claim a tax credit for qualified labour expenditures of a qualified corporation. The corporation has to have incurred the expenditures after 1994, for a production that the Minister of Canadian Heritage certified as a Canadian film or video production.

To claim this credit, attach the following items on top of the T2 Corporation Income Tax Return for the year:

- Canadian film or video production certificate (or a copy);
- if applicable, certificate of completion (or a copy), and a copy of the audited statement of production costs and notes provided to the Canadian Audio-Visual Certification Office (CAVCO); and
- a completed copy of this form for each film or video production. At Revenue Canada, we consider each episode in a series to be a production. However, we will accept one form for episodes in a series that are certified Canadian film or video productions.

To assist in completing this form please refer to section 125.4 of the Income Tax Act and proposed section 1106 of the Income Tax Regulations.

For departmental use						
Code Number	047					

Business Number

## Part 1 - Corporate information (please print)

151	Contact person's name	153 Telephone number	Taxation year	From:			To:						
					Yea	ar	Month	Day		Yea	r	Month	Day
					I I					l			
Part	2 - Eligibility												
1.	Were the activities of the corpor through a permanent establishm										Yes	N	o 🔲
2.	Was all or part of the corporation	n's taxable income exempt fro	om Part I tax at a	ny tir	me in	the ye	ear? .				Yes	N	o 🗌
3.	Was the corporation at any time more persons, all or part of who		•	•							Yes	N	o 🗌
4.	Was the corporation at any time	in the year a prescribed labo	ur-sponsored ver	nture	cap	ital cor	poratio	n?			Yes	N	o 🗌
5.	Is an investor, or a partnership i production, able to deduct an ar										Yes	N	o 🗌
lf	you answered "no" to question 1	or "yes" to any other question	, you are not eligi	ible f	for th	e Cana	adian fi	lm or vi	deo	prod	uctior	n tax cr	edit.
Part	3 - Identifying the film or vi	deo production											

301 Production's title	Enter date that principal filming or taping began:							
Enter CAVCO film identification number	Enter CAVCO certificate number (that starts with A or B)							
303 PCH	304							
For a series of episodes enter range of CAVCO certificate numbers (that start with A or B)								
From: <b>305</b> To: <b>306</b>								
Is the production a Canadian co-production involving only qualified corporations? If answer is <i>ye</i> s, enter in Parts 4 and 5, only your corporation's cost.	<b>311</b> Yes No							
Is the production a treaty co-production? If answer is <i>yes</i> , enter in Parts 4 and 5, only your corporation's cost.	312 Yes No							
Is production co-owned by a prescribed person? If answer is <i>yes</i> , enter in Parts 4 and 5, only your corporation's cost.	313 Yes No							

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Part 4 - Determining the production cost limit			
404			
Production cost at the end of the taxation year	+ -		—
Less: Total government and non-government assistance that corporation has not repaid			_ ,
(Amount on line 401 minus amount on line 403)		48%	— A В
Applicable rate		1070	с
(Amount on line A multiplied by rate on line B)			•
Production cost limit (Amount on line C minus amount on line 407)			_
Production cost minit (Amount on line o minus amount on line 407)			
Part 5 - Determining the qualified labour expenditure and tax credit			
Labour expenditure for the taxation year			
Salary or wages paid that are directly attributable to production			
Other remuneration that is directly attributable to production			
paid to: Individuals	-		
	-		
Other taxable Canadian corporations			
(solely owned by an individual)  Partnerships carrying on business in Canada  506 +  507 +			
	-		
Enter any reimbursement of labour expenditure that a wholly-owned subsidiary			
corporation made under a reimbursement agreement to a parent corporation	<u>.</u>		_
Labour expenditure for the taxation year (Add amounts on lines 501 to 509)	= _		D
Labour expenditures for all previous taxation years 511 +			
Less: qualified labour expenditures for all previous taxation years 513 – (Amount on line 511 minus amount on line 513) =	•		_
(Amount on line D plus amount on line E)			— - F
Less: Labour expenditure that a parent corporation transferred under a reimbursement agreement to			— ·
a wholly-owned subsidiary corporation	_		
Labour expenditure (Amount on line F minus amount on line 515).	= -		_
<b>Note</b> : If the amount on line 515 is greater than the amount on line F enter "0" on line 518	_		_
Qualified labour expenditure (Amount from line 410 or line 518, whichever is lower)			G
Applicable rate		25%	Н
Canadian film or video production tax credit 520			
(Amount on line G multiplied by rate on line H)	_		
Enter on line 796 of your return the amount of the Canadian film or video production tax credit from line 52	20. II	f you are subm	itting
more than one of these forms, add the amounts from line 520 of all the forms and enter the total on line 78			•
Certification			
I,, of			
certify that the information given in this form, and in all attached documents is, to the best of my knowledge, correct	t and	d complete.	

255

Date

Position or Office

Printed in Canada

Authorized officer's signature