



**ONTARIO BOOK PUBLISHING TAX CREDIT  
(2009 and later tax years)**

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Tax year-end Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Day</td> </tr> <tr> <td style="border-bottom: 1px solid black; width: 33.33%;"></td> <td style="border-bottom: 1px solid black; width: 33.33%;"></td> <td style="border-bottom: 1px solid black; width: 33.33%;"></td> </tr> </table>	Year	Tax year-end Month	Day			
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- Use this schedule to claim an Ontario book publishing tax credit (OBPTC) under section 95 of the *Taxation Act, 2007* (Ontario). Complete a separate Schedule 564 for each eligible literary work.
- The OBPTC is a refundable tax credit that is equal to 30% of the qualifying expenditures incurred during a tax year by an Ontario book publishing company (OBPC) for an eligible literary work up to a maximum credit of \$30,000 per work. Qualifying expenditures include pre-press costs, marketing expenditures, and 50% of production costs paid by the OBPC for the publishing of an eligible literary work.
- The criteria for a corporation to be eligible for the OBPTC include the eligibility requirements in Part 3 of this schedule.
- Before claiming an OBPTC, the OBPC must first complete and sign the Ontario Media Development Corporation (OMDC) application for an OBPTC, and send it to the OMDC along with a copy of the book for which the request is being made. If the book is eligible, the OMDC will issue a certificate certifying that the book is an eligible literary work. Enter the certificate information for this literary work in Part 2 of this schedule.
- To claim the OBPTC, include the following with the *T2 Corporation Income Tax Return* for the tax year:
  - a completed copy of this schedule for each literary work; and
  - the original or certified copy of the certificate of eligibility issued by the OMDC for each literary work.

**Part 1 – Corporate information** (please print)

<b>100</b> Corporation name (from certificate of eligibility, if different from above)	
<b>110</b> Name of person to contact for more information	<b>120</b> Telephone number including area code
Is the claim filed for an OBPTC earned through a partnership?* <span style="float: right;"><b>150</b> 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/></span>	
If you answered <b>yes</b> to the question at line 150, what is the name of the partnership? <span style="float: right;"><b>160</b> _____</span>	
Enter the percentage of the partnership's OBPTC allocated to the corporation <span style="float: right;"><b>170</b> _____ %</span>	
* When a corporate member of a partnership is claiming an amount for qualifying expenditures incurred by a partnership, complete a Schedule 564 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 564 to claim the partner's share of the partnership's OBPTC. The allocated amounts can never exceed the amount of the partnership's OBPTC.	

**Part 2 – Identifying the eligible literary work**

<b>200</b> Certificate of eligibility number													
<b>210</b> Title of literary work													
<b>220</b> Name(s) of author(s) / illustrator(s)													
<b>230</b> Date of publication	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Month</td> <td style="text-align: center; border-bottom: 1px solid black;"><b>240</b> Date of certificate</td> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Day</td> </tr> <tr> <td style="border-bottom: 1px solid black; width: 33.33%;"></td> <td style="border-bottom: 1px solid black; width: 16.67%;"></td> <td style="border-bottom: 1px solid black; width: 33.33%;"></td> <td style="border-bottom: 1px solid black; width: 16.67%;"></td> <td style="border-bottom: 1px solid black; width: 16.67%;"></td> <td style="border-bottom: 1px solid black; width: 16.67%;"></td> </tr> </table>	Year	Month	<b>240</b> Date of certificate	Year	Month	Day						
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<b>250</b> Genre													

**Part 3 – Eligibility**

1. Was the corporation a Canadian-controlled corporation throughout the tax year, as determined under sections 26 to 28 of the <i>Investment Canada Act</i> ?	<b>300</b> 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>
2. Did the corporation, for the tax year, carry on a book publishing business primarily through a permanent establishment in Ontario?	<b>310</b> 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>
3. Was the corporation exempt from tax under Part III of the <i>Taxation Act, 2007</i> (Ontario)?	<b>320</b> 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>
4. Is the corporation controlled by the author of the literary work, or by a person not dealing at arm's length with the author?	<b>330</b> 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>
If you answered <b>no</b> to question 1 or 2 or <b>yes</b> to question 3 or 4, then you are <b>not eligible</b> for the OBPTC.	

**Part 4 – Qualifying expenditures**

**Pre-press costs: Advances to author**

Amount of non-refundable monetary advances made to the eligible Canadian author(s) ..... **400** \_\_\_\_\_ A

**Pre-press costs: Technical expenditures** (include only the expenditures for activities carried out primarily in Ontario)

Salaries and wages for editing, design, and project management ..... **410** \_\_\_\_\_  
 Freelance fees relating to editing, design, and research ..... **420** \_\_\_\_\_  
 Amounts for artwork, developing prototypes, set-up, and typesetting ..... **430** \_\_\_\_\_  
 Subtotal (total of lines 410 to 430) = \_\_\_\_\_ ▶ \_\_\_\_\_ B

**Printing, assembling, and binding expenditures** (include only expenditures for activities carried out primarily in Ontario)

Expenditures ..... **440** \_\_\_\_\_ × 50% = ..... **450** \_\_\_\_\_ C

**Marketing expenditures** (include expenditures incurred within 12 months following the publication date of the book)

Expenditures for book promotional tours of eligible Canadian authors  
 (excluding costs for meals and entertainment) ..... **460** \_\_\_\_\_  
 Expenditures for meals and entertainment  
 of eligible Canadian authors on  
 promotional tours ..... **465** \_\_\_\_\_ × 50% = **470** \_\_\_\_\_  
 Salaries and wages of employees for the marketing of the book ..... **480** \_\_\_\_\_  
 Other amounts (not included above) incurred for promoting and marketing the book ..... **490** \_\_\_\_\_  
 Subtotal (total of lines 460 to 490) = \_\_\_\_\_ ▶ \_\_\_\_\_ D

**Total qualifying expenditures** (total of amounts A to D) ..... **500** \_\_\_\_\_ E

**Deduct:**

Government assistance attributed to qualifying expenditures on line 500 (includes  
 amounts received, entitled to be received, or reasonably expected to be received) ... **510** \_\_\_\_\_  
 Qualifying expenditures included in the amount on line 500 that were included  
 in determining the available credit in a previous tax year ..... **520** \_\_\_\_\_  
 Subtotal (line 510 plus line 520) = \_\_\_\_\_ ▶ \_\_\_\_\_ F

**Total qualifying expenditures eligible for the OBPTC** (amount E minus amount F) ..... **530** \_\_\_\_\_ G

**Part 5 – Tax credit calculation**

Total qualifying expenditures eligible for credit (amount G in Part 4) ..... × 30% = \_\_\_\_\_ H

**Credit available to be claimed in the tax year**

Maximum credit available ..... 30,000 \_\_\_\_\_  
**Deduct:** Total credit claimed in a previous tax year\* ..... **540** \_\_\_\_\_  
 Unused credit available ..... = \_\_\_\_\_ ▶ \_\_\_\_\_ I

**Ontario book publishing tax credit** (lesser of amount H or amount I) ..... **550** \_\_\_\_\_ J

or, if the corporation answered **yes** at line 150 (in Part 1), determine the partner's share of amount J:

Amount J \_\_\_\_\_ × percentage (line 170 in Part 1) \_\_\_\_\_ % = \_\_\_\_\_ K

Enter amount J or K (as applicable) on line 466 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 564, add the amounts from line J or K (as applicable) on all the schedules and enter the total amount on line 466 of Schedule 5.

\* Include the total of all credits previously claimed for the particular literary work by the filing corporation (and, in the case of OBPTCs earned through a partnership, include all amounts that were claimed by corporate partners). When a corporate reorganization has occurred under section 87, subsection 88(1), or subsection 85(1) of the federal *Income Tax Act*, include the credits claimed for the particular literary work by the predecessor corporations, subsidiaries, and transferor corporations, respectively.