



**ONTARIO BUSINESS-RESEARCH INSTITUTE TAX CREDIT CONTRACT INFORMATION
(2009 and later tax years)**

Name of corporation	Business Number	Year	Tax year-end Month	Day
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- Use this schedule to support your claim for the Ontario business-research institute tax credit (OBRITC), which is made on Schedule 568, *Ontario Business-Research Institute Tax Credit*. Complete a separate Schedule 569 for each eligible contract.
- The OBRITC is a 20% refundable tax credit based on qualified expenditures incurred in Ontario under an eligible contract with an eligible research institute (ERI). An ERI, for purposes of the OBRITC, is defined in subsection 97(27) of the *Taxation Act, 2007* (Ontario).
- The contract and the expenditures must meet the eligibility requirements in Part 2 of this schedule for the corporation to claim an OBRITC.
- Eligible contracts entered into before August 10, 2007, were subject to advanced ruling legislation. OBRITC claims relating to one of these contracts must have the corresponding Ontario Ministry of Revenue ruling reference number entered at line 130 in Part 1 of this schedule.
- The OBRITC is only eligible for the number of days in the tax year that the corporation is **not** connected to the ERI. Connected corporations, for purposes of the OBRITC, are defined in subsection 97(4) of the *Taxation Act, 2007* (Ontario).
- Eligible contracts and qualified expenditures are defined in subsections 97(6) and 97(8), respectively, of the *Taxation Act, 2007* (Ontario).
- Qualified expenditures must be reduced by contributions that are defined in subsection 97(16) of the *Taxation Act, 2007* (Ontario). Qualified expenditures include repayment of government assistance as defined in subsection 97(19) of the *Taxation Act, 2007* (Ontario).

Part 1 – Contract details

100 Name of person to contact for more information	105 Telephone number including area code - -
110 Name of the ERI on the contract	
115 ERI code <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	120 Date of contract Year: <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> / Month: <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> / Day: <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>
If the date on line 120 is before August 10, 2007, was the contract subject to an advanced ruling? 125 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>	
For all contracts entered into before August 10, 2007, enter the Ontario Ministry of Revenue ruling reference number 130 <input style="width: 30px;" type="text"/> - <input style="width: 30px;" type="text"/>	
Is the claim filed for an OBRITC earned through a partnership? * 135 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>	
If the answer on line 135 is yes , are you a specified partner? 140 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>	
If the answer on line 135 is yes , what is the name of the partnership? 145 _____	
Enter the corporation's percentage share of the income or loss of the partnership's fiscal period ending in the corporation's tax year 150 _____ %	
* When a corporate member of a partnership is claiming an amount for qualified expenditures incurred during the tax year under the eligible contract by the partnership, complete Schedule 569 as if the partnership were a corporation. Each corporate partner, other than a specified partner, should file a Schedule 569 as if it, instead of the partnership, had entered into the contract with the ERI and may claim the corporation's share of the partnership's qualified expenditures. Specified partners cannot claim an OBRITC.	

Part 2 – Eligibility

Contract:

- 1. Did the corporation enter into a contract with an ERI? **200** 1 Yes 2 No
- 2. Do the terms of the contract state that the ERI agrees to perform, in Ontario, scientific research and experimental development (SR&ED) related to the business carried on in Canada by the corporation? **205** 1 Yes 2 No
- 3. Was the corporation entitled to exploit the results of the SR&ED carried out under the contract? **210** 1 Yes 2 No

If you answered **no** to question 1, 2, or 3, the contract is **not** an **eligible** contract for purposes of an OBRITC.

Expenditures:

- 4. Were the expenditures made by a payment of money by the corporation to the ERI? **215** 1 Yes 2 No
- 5. Were the expenditures incurred in respect of SR&ED carried on in Ontario by the ERI? **220** 1 Yes 2 No
- 6. Are the expenditures referred to in subparagraph 37(1)(a)(i), (i.1) or (ii) of the federal *Income Tax Act* and would they also qualify as qualified expenditures, as defined in subsection 127(9) of the federal Act, other than prescribed types of expenditures and certain salaries or wages? **225** 1 Yes 2 No
- 7. Were the expenditures incurred by the corporation for purposes of SR&ED related to the business carried on in Canada by the corporation? **230** 1 Yes 2 No

If you answered **no** to question 4, 5, 6, or 7, the expenditures are **not eligible** expenditures for purposes of an OBRITC.

Part 3 – Qualified expenditures for this contract for the tax year

Qualified expenditures incurred in the tax year **300** _____

If the corporation answered **yes** at line 135 in Part 1, and **no** at line 140 in Part 1, determine the partnerships' share of qualified expenditures available to claim in the tax year:

Line 300 _____ × percentage on line 150 in Part 1 _____ % = _____ A

Number of days in this tax year that the corporation was **not** connected to the ERI identified on line 110 in Part 1 **305** _____

Qualified expenditures for this contract for the tax year:

$$\frac{\text{(Line 300 or amount A, whichever applies)} \times \text{line 305}}{\text{number of days in the tax year}} = \dots\dots\dots \mathbf{310} \text{ } \underline{\hspace{2cm}} \text{ B}$$

Enter amount B on line 405 of Schedule 568, *Ontario Business-Research Institute Tax Credit*.