Clear Form Print Form

Ontario

Ministry of Revenue
Client Accounts and Services Branch
PO Box 624
Oshawa ON L1H 8H8

Certificate of Eligible Stock Option Agreements – Individual

Ontario Research Employee Stock Option Credit

Please print or type.

Employee - Attach a copy of this Certificate to your Application for Refund (ORESO Credit). Keep a copy for your records.

Version française disponible.

Ministry Use

Instructions

The corporation must complete this certificate for each employee with whom it entered into an eligible stock option agreement. The certificate must be provided to the employee no later than six months after the end of the corporation's taxation year in which it entered into the eligible stock option agreement with the employee.

The corporation must provide the employee with a separate Certificate for each eligible stock option agreement.

The corporation must also complete a *Certificate of Eligible Stock Option Agreements - Employee Summary* and provide it to the Ministry of Revenue.

This information is required to determine if the employee is eligible for a refund of Ontario personal income tax under the Ontario Research Employee Stock Option (ORESO) Credit.

General Information

Personal information on this Certificate is collected under the authority of section 8.7 of the *Income Tax Act* (Ontario) and regulations and is being provided to the Ontario Ministry of Revenue for the administration and audit of the ORESO Credit.

Questions about the collection of this information should be directed to a Program Information Officer at one of the numbers listed, or in writing to the address above.

Enquiries

The ORESO Credit information bulletin provides detailed program information, including definitions of terms used.

For more information about the ORESO Credit or to obtain a copy of the information bulletin contact the ministry:

Toll free	1 866 668-8297
Teletypewriter (TTY)	1 800 263-7776 (Ontario only)
Website	**ontario.ca/revenue**

Or write to the address above.

Date of Eligible Stock Option Agreement YYYY MM DD	Social Insurance Number — —

Employee Last Name	First Name

Corporation Legal Name	Trade Name (if different than Legal Name)

Mailing Address (Street No., Street Name, Suite No., PO Box No., RR No.)		
City	**Province**	**Postal Code**

Employer Certification

I am an authorized signing officer of the Corporation. I certify that, for the purpose of the Ontario Research Employee Stock Option Credit:

1. The employer is an eligible employer.
2. The stock option agreement entered into on the above-noted date with the above-named employee is an eligible stock option agreement.
3. The above-named employee is an eligible employee in relation to the agreement.

Name (print)	Title (print)	Telephone Number
		( )
Signature		Date

I understand that it is an offence to make a false or misleading statement on this Certificate.

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