



Canadian Film or Video Production Tax Credit (2018 and later tax years)

Corporation's name	Business number	Tax year-end Year Month Day
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- Use this form to claim a tax credit for qualified labour expenditures of a qualified corporation. The corporation must have incurred the expenditures for a production that the Minister of Canadian Heritage certified as a Canadian film or video production.

Do not use this area
Code number **047**

- To claim this credit, include the following with your T2 Corporation Income Tax Return for the tax year:
 - Canadian Film or Video Production Certificate "A" (or a copy) issued by the Canadian Audio-Visual Certification Office (CAVCO)
 - if applicable, the certificate of completion "B" (or a copy) issued by CAVCO and a copy of the audited statement of production costs and accompanying notes provided to CAVCO, and
 - a completed copy of this form for each film or video production. For television series or a collection of films, each of the episodes in the series or each of the films in the collection is considered a separate production. However, we will accept one form for all the episodes in the same series that are certified Canadian film or video productions.
- For information on claiming this tax credit, go to canada.ca/taxes-film or refer to guide RC4164, Canadian Film or Video Production Tax Credit – Guide to Form T1131.

Part 1 – Contact Information

151 Name of person to contact for more information	153 Telephone number including area code
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Part 2 – Identifying the Canadian film or video production

301 Title of production	302 Date principal photography began	Year	Month	Day
303 CAVCO reference number	304 CAVCO certificate number			

- Is the production a Canadian co-production involving only qualified corporations? **311** Yes ☐ No ☐
- Is the production a treaty co-production? **312** Yes ☐ No ☐
- Is the production co-owned by a prescribed person? **313** Yes ☐ No ☐

Part 3 – Eligibility

- Were the activities of the corporation primarily the carrying on of a Canadian film or video production business through a permanent establishment in Canada? **330** Yes ☐ No ☐
- Was all or part of the corporation's taxable income exempt from Part I tax at any time in the tax year? **335** Yes ☐ No ☐
- Was the corporation at any time in the tax year controlled directly or indirectly in any way by one or more persons, all or part of whose taxable income was exempt from Part I tax? **340** Yes ☐ No ☐
- Was the corporation at any time in the tax year a prescribed labour-sponsored venture capital corporation? **345** Yes ☐ No ☐
- Is the production, or an interest in a person or partnership that directly or indirectly has an interest in the production, a tax shelter investment for purposes of section 143.2? **350** Yes ☐ No ☐

If you answered **no** to question 1 or **yes** to any other question, you are **not eligible** for the Canadian film or video production tax credit.

Part 4 – Production commencement time

The production commencement time, as defined in subsection 125.4(1) of the Income Tax Act, is the **earliest of these dates**:

The date principal photography began, and	651	Year	Month	Day
The latest of:		Year	Month	Day
i) the date the first script labour expenses were incurred	652	Year	Month	Day
ii) the date the production rights were acquired, and	653	Year	Month	Day
iii) two years before the date principal photography began	654	Year	Month	Day

Part 5 – Production cost limit

Cumulative production cost as at the end of the tax year	421	_____	
Total government and non-government assistance that the corporation has not repaid	423	_____	
		Subtotal (line 421 minus line 423)	A
Amount A _____ × 60% =		_____	B
Qualified labour expenditures for all previous tax years	427	_____	
Production cost limit (amount B minus line 427)	430	_____	

Part 6 – Qualified labour expenditure

Labour expenditure for the tax year is the total of:

Salary or wages paid that are directly attributable to the production	601	_____	
Remuneration directly attributable to the production and paid to:			
– individuals	603	_____	
– other taxable Canadian corporations	605	_____	
– taxable Canadian corporations (solely owned by an individual)	606	_____	
– partnerships carrying on business in Canada (for their members or employees)	607	_____	
Labour expenditure transferred under a reimbursement agreement by the corporation, a wholly owned subsidiary, to the parent corporation that is a taxable Canadian corporation	609	_____	
Labour expenditure incurred in the tax year (total of lines 601 to 609)		_____ ▶	C
Labour expenditures for all previous tax years	611	_____	
Total labour expenditures (amount C plus line 611)		_____	D
Qualified labour expenditures for all previous tax years	613	_____	
Labour expenditure transferred under a reimbursement agreement by the parent corporation, that is a taxable Canadian corporation, to the corporation, a wholly owned subsidiary	615	_____	
Subtotal (line 613 plus line 615)		_____ ▶	E
Labour expenditure for the tax year (amount D minus amount E)	618	_____	
Qualified labour expenditure (the lesser of line 430 and line 618)		_____	F

Part 7 – Canadian film or video production tax credit

Canadian film or video production tax credit (amount F multiplied by 25%)	620	_____
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Enter the amount from line 620 on line 796 of your T2 Corporation Income Tax Return. If you are filing more than one Form T1131, add the amounts from line 620 from all the forms and enter the total on line 796 of your T2 return.