

Ontario Film and Television Tax Credit (OFTTC)

Ontario Creates Waiver Declaration

I,

Name of Director and/or Officer (Required)

hereby declare that I am a duly authorized representative of

Name of Corporation (Required)

for the production

Production Title (Required)

and possess sufficient knowledge to be able to confirm to Ontario Creates that:

1. **a Waiver in Respect of the Normal Reassessment Period (CRA form T2029)**, as described in subparagraph 152(4)(a)(ii) of the Income Tax Act (Act), **has been filed** with the Canada Revenue Agency (CRA) within the reassessment period applicable for the above-mentioned corporation for the fiscal year(s) ending

Date (YYYY/MM/DD) (Required)

AND

Date (YYYY/MM/DD) (If Applicable)

Date (YYYY/MM/DD) (Required)

AND

Date (YYYY/MM/DD) (If Applicable)

for the purpose of claiming the Ontario Film and Television Tax Credit (OFTTC) in respect of the production;

OR

2. **a Waiver in Respect of the Normal Reassessment Period (CRA form T2029)**, as described in subparagraph 152(4)(a)(ii) of the Act, **has not been filed** with the CRA for the above-mentioned corporation for the fiscal year(s) ending

Date (YYYY/MM/DD) (Required)

AND

Date (YYYY/MM/DD) (If Applicable)

Date (YYYY/MM/DD) (Required)

AND

Date (YYYY/MM/DD) (If Applicable)

for the purposes of claiming the OFTTC in respect of the production, because the T2 Corporation income tax return(s) of the above-mentioned corporation for the fiscal year(s) indicated herein has/have not been assessed yet.

See page 2 for COVID-19 Extensions and Attestation Signature

If the production is not requesting the COVID 19 Extensions noted below leave page 2 blank except for Attestation Signature section.

Statement of Intent to Claim COVID-19 OFTTC Extensions:

I, hereby declare that I am a duly
Name of Director and/or Officer (Required)
authorized representative of
Name of Corporation (Required)
for the production
Production Title (Required)
and possess sufficient knowledge to be able to confirm to Ontario Creates that:

1. The production incurred an Ontario labour expenditure in respect of the production on or before March 15, 2020, AND
2. The production had not applied for a Letter of Confirmation from Ontario Creates on or before March 15, 2020. (Note that a production that applied for a Letter of Confirmation on or before March 15, 2020 but later withdrew that application will still be considered to have applied for a Letter of Confirmation on or before March 15, 2020.)

For the above noted production I request the following COVID-19 extension(s) be applied:

- Extend the timeline to have the production **shown in Ontario** by an additional 24 months – that is, the company must have an agreement in writing to have the film or television production shown in Ontario within four years of the production being completed and becoming commercially exploitable.
- Extend the **application deadline** by an additional 24 months – to extend the OFTTC application deadline for a Certificate of Eligibility and Letter of Confirmation **from 24 months to 48 months**. Please note that the company must submit an Ontario Creates Waiver Declaration that includes waiver information on Page 1 that indicates the first and second taxation years after principal photography or key animation began.
To extend the application deadline a further 18 months **for a maximum total of 66 months** the company must include waiver information on Page 1 that indicates the third and fourth taxation years after principal photography or key animation began.

To extend the Production Commencement Time for the production:

I also confirm to Ontario Creates that:

3. The production meets the criteria of the above noted requirements in items 1 and 2 above – AND IN ADDITION the production commenced principal photography or key animation after March 15, 2020.

For the above noted production I request the following COVID-19 extension be applied:

- Extend the maximum **Production Commencement Time** to claim eligible labour expenditures for the production from two years prior to the start of principal photography or key animation, to four years. Please note that the company must include waiver information on Page 1 for any taxation years before principal photography or key animation began and in which a credit was claimed.

ATTESTATION

Name (Print) (Required):

Date (YYYY/MM/DD) (Required):

Authorized Person's Signature (required): _____

Title (Required):