



Canadian Heritage

Patrimoine canadien

CAVCO

Canadian Audio-Visual Certification Office

FOR CAVCO USE ONLY

Date of receipt

Reference No

1

CANADIAN FILM OR VIDEO TAX CREDIT APPLICATION

Part A

Part B (once production is completed)

Treaty co-production Yes No

Domestic co-production Yes No

Title of production

Previous title(s)

If TV series ►

Cycle no.

Episode number(s) (attach a list of specific titles on a separate page)

Section 1

CORPORATE INFORMATION

Production Company (complete for all Canadian Production Companies) (attach a separate sheet if needed)

Name

Independent Producer

Broadcaster-affiliated production company

Address

Telephone No.

Extension

Fax No.

E-Mail address

Incorporation No.

Business No.

Fiscal Year End

Contact

Parent Production Company

Name

Address

Telephone No.

Extension

Fax No.

E-Mail address

Incorporation No.

Business No.

Fiscal Year End

Contact

Mailing Address

same as above

Name

Address

Telephone No.

Extension

Fax No.

E-Mail address

Contact

Officers of production company (attach a separate sheet for parent company)	Citizenship

Directors of production company (attach a separate sheet for parent company)	Citizenship

Section 2

DISTRIBUTION

Canadian Distribution Rights (attach separate sheet if needed)

Name of distribution company			
Amount of advance or presale	Media	Term	Date of first commercial release
Name of distribution company			
Amount of advance or presale	Media	Term	Date of first commercial release
Name of distribution company			
Amount of advance or presale	Media	Term	Date of first commercial release

Canadian Broadcaster Rights (attach separate sheet if needed)

Name of broadcaster			
Amount of license fee	Media	Term	Date of first commercial release
Name of broadcaster			
Amount of license fee	Media	Term	Date of first commercial release
Name of broadcaster			
Amount of license fee	Media	Term	Date of first commercial release

Non-Canadian Rights (attach separate sheet if needed)

Name of company				<input type="checkbox"/> broadcaster	<input type="checkbox"/> distributor
Amount of advance (or presale or licence fee)	Media	Term	Territory		
Name of company				<input type="checkbox"/> broadcaster	<input type="checkbox"/> distributor
Amount of advance (or presale or licence fee)	Media	Term	Territory		
Name of company				<input type="checkbox"/> broadcaster	<input type="checkbox"/> distributor
Amount of advance (or presale or licence fee)	Media	Term	Territory		

Production Category

Genre		Type		Market
<input type="checkbox"/> Fiction	<input type="checkbox"/> Performing arts	<input type="checkbox"/> Anthology	<input type="checkbox"/> Direct to video	Theatrical
<input type="checkbox"/> Children	<input type="checkbox"/> Music	<input type="checkbox"/> Feature film	<input type="checkbox"/> MOW/MFT	Non-Theatrical
<input type="checkbox"/> Documentary	<input type="checkbox"/> Variety	<input type="checkbox"/> TV program	<input type="checkbox"/> Pilot	Television
<input type="checkbox"/> Magazine	<input type="checkbox"/> Educational/Instructional	<input type="checkbox"/> Mini-series	<input type="checkbox"/> Series	Indicate : (1) for primary
<input type="checkbox"/> Other _____				(2) for secondary
Total running length (in minutes)		If series, number of episodes		Length in minutes (per episode)

Production Specifications

_____ % Live action	_____ % Animation	_____ % Archival footage	_____ % Special effects
Original version		Dubbed or subtitled version	
<input type="checkbox"/> English	<input type="checkbox"/> French	<input type="checkbox"/> English	<input type="checkbox"/> French
<input type="checkbox"/> Double shooting (English and French)	<input type="checkbox"/> Other _____	<input type="checkbox"/> Other _____	

Production Format

Production	Post-Production	Delivery or release
<input type="checkbox"/> Film _____ MM <input type="checkbox"/> Tape	<input type="checkbox"/> Film _____ MM <input type="checkbox"/> Tape	<input type="checkbox"/> Film _____ MM <input type="checkbox"/> Tape
<input type="checkbox"/> Other _____	<input type="checkbox"/> Other _____	<input type="checkbox"/> Other _____

Production Schedule

LIVE ACTION	FROM (year – month – day)	TO (year – month – day)
Preparation		
Shooting		
Post-production		
Answer print		

LOCATION OF SHOOTING

NUMBER OF DAYS

ANIMATION

FROM (year – month – day)

TO (year – month – day)

Storyboard		
Dialogue Recording		
Design and Layout		
Animation		
Opaquing		
Post-Production		
Answer print		

SYNOPSIS

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A. ESTIMATE OF THE ELIGIBLE PRODUCTION COST

Total production cost _____ (A)
 (in case of a treaty co-production, the Canadian portion of the budget)

Equity owned by prescribed persons

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total equity owned by prescribed persons _____

Deferrals/Non-deductible expenses

_____	_____
_____	_____
_____	_____

Total deferrals and non-deductible expenses _____

Assistance received or to be received

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total assistance _____

Total equity owned by prescribed persons, deferrals and assistance
 received or to be received _____ (B)

Net production cost (subtract B from A) _____ (C)

Eligible production cost (multiply C x 48%) _____ (D)

B. ESTIMATE OF THE NET LABOUR EXPENDITURE

Labour expenditure _____ (E)

Deferrals

_____	_____
_____	_____

Total deferrals _____ (F)

Sub-total (subtract F from E) _____ (G)

Percentage of ownership retained by the production entity _____ (H)

Net labour expenditure (multiply G x H) _____ (I)

**The producer may estimate the qualified labour expenditure by using the lesser of (D and (I)).
 The tax credit may also be estimated by multiplying the qualified labour expenditure by 25%.**

A. ESTIMATE OF THE ELIGIBLE PRODUCTION COST

Total production cost (in case of a treaty co-production, the Canadian portion of the budget)		_____	(A)
Deferrals/Non-deductible expenses			
_____	_____		
_____	_____		
_____	_____		
Total deferrals and non-deductible expenses		_____	
Assistance received or to be received/Equity from Public Funding (EPF)			
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
_____	_____		
Total assistance and EPF		_____	
Total deferrals, assistance and EPF		_____	(B)
Net production cost	(subtract B from A)	_____	(C)
Eligible production cost	(multiply C x 60%)	_____	(D)

B. ESTIMATE OF THE NET LABOUR EXPENDITURE

Labour expenditure		_____	(E)
Deferrals			
_____	_____		
_____	_____		
Total deferrals		_____	(F)
Sub-total	(subtract F from E)	_____	(G)
Percentage of ownership retained by the production entity		100%	(H)
Net labour expenditure	(multiply G x H)	_____	(I)

The producer may estimate the qualified labour expenditure by using the lesser of (D and (I)).
 The tax credit may also be estimated by multiplying the qualified labour expenditure by 25%.

(Note : list both Canadian and non-Canadian personnel)

NAME OF PERSONS	CITIZENSHIP	DATE OF LANDING	REMUNERATION
Producer(s)			
Co-producer(s)			
Line producer(s)			
Executive producer(s)			
Associate producer(s)			
Other producer related to the production			

REQUEST FOR NON-CANADIAN COURTESY CREDIT(S)

NAME OF PERSONS	COMPANY	CITIZENSHIP	SCREEN CREDIT REQUESTED

LIVE ACTION

NAME OF PERSONS	CITIZENSHIP	DATE OF LANDING	REMUNERATION	POINTS
Lead performer				
Second lead performer				
Director(s)				
Screenwriter(s)				

NAME OF PERSONS		CITIZENSHIP	DATE OF LANDING	REMUNERATION	POINTS
Additional screenwriter(s)					
Art director(s)					
Director(s) of photography					
Music composer(s)					
Picture editor(s)					
ANIMATION					
NAME OF PERSONS		CITIZENSHIP	DATE OF LANDING	REMUNERATION	POINTS
Director(s)					
Scriptwriter(s) and storyboard supervisor					
First or second voice					
Design supervisor					
Music composer(s)					
Picture editor(s)					
LOCATION WHERE FUNCTIONS PERFORMED		COUNTRY			POINTS
Layout and background					
Key animation					
Assistant animation / in-betweening					
CAMERA OPERATOR AND OPERATION	CITIZENSHIP	DATE OF LANDING	REMUNERATION	COUNTRY	POINTS

I hereby declare that in accordance with Class 10 of Schedule II of the Income Tax Regulations and with the terms outlined in Subsection 125.4(1) of the *Income Tax Act* and Subsections 1106(1) to (11) of the Income Tax Regulations which I have read and understand :

- 1) I am a duly authorised representative of the production company noted above in Section 1 (the "Corporation");
- 2) I have conducted a diligent search of the Corporation's records and have made appropriate inquiries of other persons to inform myself in order to make this declaration;
- 3) The Corporation is a Canadian-controlled corporation, as defined for the purposes of sections 26 to 28 of the *Investment Canada Act*;
- 4) The Corporation is not controlled directly or indirectly in any manner whatever by one or more persons all or part of whose taxable income is exempt for tax under Part I of the *Income Tax Act*;
- 5) The Corporation is not a prescribed labour-sponsored venture capital corporation;
- 6) I have the authority to make the following commitments on behalf of the Corporation :
 - a) for Part A : the Corporation will comply;
 - b) for Part B : the Corporation has complied; with requirements of Subsection 125.4(1) of the *Income Tax Act* and Subsections 1106(1) to (11) of the Income Tax Regulations;
 - c) the Corporation agrees to notify the Canadian Audio-Visual Certification Office of any changes in the control of the Corporation or of its corporate structure (and provide related documentation), which occur after the date of this application; and
 - d) the Corporation will furnish upon request all additional records and documents deemed necessary by the Canadian Audio-Visual Certification Office and will consent to the conduct of any audit required to be performed on the production company for certification purposes and agree to provide working space and the necessary time required for such audit.

I hereby declare that the information given above and in any documents attached or requested in relation to this application is to the best of my knowledge true, correct and complete in every respect.

Authorised person's signature

Date

Name (print)

Position or Office Held