

**ONTARIO INTERACTIVE DIGITAL MEDIA TAX CREDIT**  
**(2009 and later tax years)**

Name of corporation	Business number	Year	Tax year-end Month	Day
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- Use this schedule to claim an Ontario interactive digital media tax credit (OIDMTC) under sections 93, 93.1, and 93.2 of the *Taxation Act, 2007* (Ontario). Complete a separate Schedule 560 for each eligible product or eligible digital game.
- The OIDMTC is a refundable tax credit based on qualifying expenditures incurred by a qualifying corporation for an eligible product or eligible digital game.
- Under section 93, the applicable rates for eligible products are:
  1. for specified products, qualifying corporations including qualifying small corporations (QSC):
    - 20% of qualifying expenditures incurred after March 23, 2006, and before March 26, 2008;
    - 25% of qualifying expenditures incurred after March 25, 2008, and before March 27, 2009; and
    - 35% of qualifying expenditures incurred after March 26, 2009.
  2. for non-specified products, QSC's:
    - 20% of qualifying expenditures incurred before March 24, 2006;
    - 30% of qualifying expenditures incurred after March 23, 2006, and before March 27, 2009; and
    - 40% of qualifying expenditures incurred after March 26, 2009.
  3. for non-specified products, qualifying corporations other than QSC's:
    - 20% of qualifying expenditures incurred after March 23, 2006, and before March 26, 2008;
    - 25% of qualifying expenditures incurred after March 25, 2008, and before March 27, 2009; and
    - 40% of qualifying expenditures incurred after March 26, 2009.
- Under subsection 93.1, the applicable rate for an eligible digital game of a qualifying digital game corporation (QDGC) is 35% of qualifying labour expenditure incurred after March 26, 2009.
- Under subsection 93.2, the applicable rate for an eligible digital game of a specialized digital game corporation (SDGC) is 35% of qualifying labour expenditure incurred after March 26, 2009.
- You can claim an OIDMTC under section 93 for the tax year in which the product is completed. Complete parts 1, 2, 3, 4, 5, and 8 as applicable.
- You can claim an OIDMTC under section 93.1 for the tax year if you were a QDGC and eligible expenditures were incurred for an eligible digital game. Complete parts 1, 2, 3, 6, and 8. If you make a claim under section 93.1 for an eligible product for any tax year, you **cannot** make a claim under section 93 for that product.
- You can claim an OIDMTC under section 93.2 for the tax year if you were a SDGC and eligible expenditures were incurred for an eligible digital game. Complete parts 1, 2, 3, 7, and 8. In the year of product completion, you can make a claim for an OIMDTC under section 93 or section 93.2, but not under both sections, unless the transition rule under subsection 93(2.6) applies.
- The criteria for a corporation to be eligible for the OIDMTC include the eligibility requirements in Part 3 of this schedule; also, it must be a Canadian corporation.
- Before claiming an OIDMTC, a corporation must obtain a certificate of eligibility from the Ontario Media Development Corporation (OMDC). Only one certificate of eligibility will be issued for all of the eligible products or eligible digital games. Enter the certificate information for this product in Part 2 of this schedule.
- To claim the OIDMTC, include the following with the *T2 Corporation Income Tax Return* for the tax year:
  - a completed copy of this schedule for each eligible product or eligible digital game, as well as a copy of the certificate of eligibility issued by the OMDC.

**Part 1 – Contact information** (please print)

<b>110</b> Name of person to contact for more information	<b>120</b> Telephone number including area code
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**Part 2 – Identifying the eligible product or eligible digital game**

<b>200</b> Certificate of eligibility number
<b>210</b> Product title
<b>220</b> Estimated OIDMTC for the eligible product or eligible digital game

**Part 3 – Eligibility**

1. Did the corporation develop, start developing, or complete development of an eligible product or an eligible digital game at a permanent establishment in Ontario? ..... **300** 1 Yes ☐ 2 No ☐
2. Was the corporation exempt from tax for the tax year under Part III of the *Taxation Act, 2007* (Ontario)? ..... **310** 1 Yes ☐ 2 No ☐
3. Was the corporation, at any time in the tax year, controlled directly or indirectly, in any manner, by one or more corporations, all or part of whose taxable income was exempt from tax under section 57 of the *Corporations Tax Act* (Ontario) or Part III of the *Taxation Act, 2007* (Ontario)? ..... **320** 1 Yes ☐ 2 No ☐
4. Was the corporation, at any time in the tax year, a prescribed labour-sponsored venture capital corporation? ..... **330** 1 Yes ☐ 2 No ☐

If you answered **no** to question 1, or **yes** to question 2, 3, or 4, then you are **not eligible** for the OIDMTC.

## Part 4 – Eligible labour expenditures

If you are claiming an Ontario interactive digital media tax credit under section 93 of the *Taxation Act, 2007* (Ontario), complete this part and Part 5, if applicable.

**Note:** If you make a claim under section 93.1 for any tax year, you **cannot** make a claim under section 93. If you make a claim under section 93.2, refer to subsections 93(2.5) and (2.6).

Is the product a specified product? ..... **400** 1 Yes ☐ 2 No ☐

If you answered **yes** to the question at line 400, do not complete Part 5.

A qualifying small corporation (QSC) is defined under subsection 93(14) of the *Taxation Act, 2007* (Ontario).

Is the corporation a QSC? ..... **403** 1 Yes ☐ 2 No ☐

If you answered **no** to the question at line 403, enter "0" on lines 605, 609, and 610 in Part 8.

Ontario labour expenditures for an eligible product is the total of the following amounts:

Qualifying wage amount paid to employees by the qualifying corporation for the eligible product in the tax year ..... **405** \_\_\_\_\_ A

Qualifying remuneration amount incurred for the eligible product by the qualifying corporation in the tax year and paid to:

	Before March 27, 2009 (other than a specified product)	After March 26, 2009	
– individuals .....	<b>410</b> _____	<b>411</b> _____	B
– taxable Canadian corporations .....	<b>415</b> _____	<b>416</b> _____	C
– eligible partnerships .....	<b>420</b> _____	<b>421</b> _____	D
Remuneration incurred before March 27, 2009 (total of lines 410, 415, and 420) ....	_____ × 50% =	<b>425</b> _____	E
	Subtotal (total of amounts A to E)	_____	F

Ontario labour expenditures incurred for the eligible product \*:

– by the qualifying corporation in a previous tax year **430** \_\_\_\_\_ 1

– by a qualifying predecessor corporation before disposition, merger, or windup **435** \_\_\_\_\_ 2

Subtotal (amount 1 **plus** amount 2) \_\_\_\_\_ ► \_\_\_\_\_ a

Eligible labour expenditures for the eligible product included in determining an ODMTC claimed in a previous tax year, or claimed under section 93.2 for this year:

– by the qualifying corporation ..... **440** \_\_\_\_\_ 3

– by a qualifying predecessor corporation ..... **445** \_\_\_\_\_ 4

Subtotal (amount 3 **plus** amount 4) \_\_\_\_\_ ► \_\_\_\_\_ b

Subtotal (amount a **minus** amount b) (if negative, enter "0") \_\_\_\_\_ ► \_\_\_\_\_ G

Total Ontario labour expenditures before government assistance (amount F **plus** amount G) ..... **450** \_\_\_\_\_ H

Government assistance for the Ontario labour expenditures for the eligible product:

Amounts the corporation or any other person or partnership has received, is entitled to receive, or may reasonably expect to receive ..... **455** \_\_\_\_\_ c

### Deduct:

Repayment of government assistance ..... **460** \_\_\_\_\_ d

Net government assistance (amount c **minus** amount d) (if negative, enter "0") ..... ► \_\_\_\_\_ I

Total eligible labour expenditures for the eligible product (amount H **minus** amount I) (if negative, enter "0") ..... **465** \_\_\_\_\_ J

Part of the total eligible labour expenditures from amount J for expenditures incurred before March 24, 2006 ..... **470** \_\_\_\_\_ K

Part of the total eligible labour expenditures from amount J for expenditures incurred after March 23, 2006 and before March 26, 2008 ..... **471** \_\_\_\_\_ L

Part of the total eligible labour expenditures from amount J for expenditures incurred after March 25, 2008 and before March 27, 2009 ..... **472** \_\_\_\_\_ M

Part of the total eligible labour expenditures from amount J for expenditures incurred after March 26, 2009 ..... **473** \_\_\_\_\_ N

\* For a product completed before March 26, 2008, include expenditures that were incurred in the 25-month period ending at the end of the month in which development of the eligible product was completed. For a product completed after March 25, 2008, include expenditures that were incurred in the 37-month period ending at the end of the month in which development of the eligible product was completed.

**Part 5 – Eligible marketing and distribution expenditures for eligible products (other than specified products)**

Maximum eligible marketing and distribution expenditures for the eligible product ..... \$100,000

**Deduct:**

Eligible marketing and distribution expenditures incurred for the eligible product that were already included in determining an OIDMTC for a previous tax year:

– by the qualifying corporation ..... **500** ..... 5– by a qualifying predecessor corporation before disposition, merger, or windup ..... **505** ..... 6Subtotal (amount 5 **plus** amount 6) ..... **e**  
(cannot exceed the maximum)Balance of maximum eligible marketing and distribution expenditures  
(\$100,000 **minus** amount e) ..... **510** ..... OMarketing and distribution expenditures incurred in the month in which development of the eligible product was completed, **plus** expenditures incurred in the 24 months before, or 12 months after, the month in which development of the eligible product was completed:– by the qualifying corporation in the tax year or in a previous tax year ..... **515** ..... f– by a qualifying predecessor corporation before disposition, merger, or windup ..... **520** ..... gSubtotal (amount f **plus** amount g) ..... **525** ..... P

Government assistance for the marketing and distribution expenditures in amount P:

Amounts the corporation or any other person or partnership has received, is entitled to receive, or may reasonably expect to receive ..... **530** ..... 7**Deduct:**Repayment of government assistance ..... **535** ..... 8Net government assistance (amount 7 **minus** amount 8)  
(if negative, enter "0") ..... **h**

Eligible marketing and distribution expenditures incurred for the eligible product already included in determining an OIDMTC claimed in a previous tax year:

– by the qualifying corporation ..... **540** ..... 9– by a qualifying predecessor corporation ..... **545** ..... 10Subtotal (amount 9 **plus** amount 10) ..... **i**

Total of all marketing and distribution expenditures in amount P that are Ontario labour expenditures that were incurred:

– by the qualifying corporation ..... **550** ..... 11– by a qualifying predecessor corporation ..... **555** ..... 12Subtotal (amount 11 **plus** amount 12) ..... **j**Subtotal (total of amounts h, i, and j) ..... **560** ..... QSubtotal (amount P **minus** amount Q) (if negative, enter "0") ..... **565** ..... REligible marketing and distribution expenditures for the tax year (lesser of amount O and amount R) ..... **570** ..... SPart of the eligible marketing and distribution expenditures from amount S for expenditures incurred before March 24, 2006 ..... **575** ..... TPart of the eligible marketing and distribution expenditures from amount S for expenditures incurred after March 23, 2006, and before March 26, 2008 ..... **576** ..... UPart of the eligible marketing and distribution expenditures from amount S for expenditures incurred after March 25, 2008, and before March 27, 2009 ..... **577** ..... VPart of the eligible marketing and distribution expenditures from amount S for expenditures incurred after March 26, 2009 ..... **578** ..... W

## Part 6 – Qualifying labour expenditures for an eligible digital game for a qualifying digital game corporation

If you are a qualifying digital game corporation (QDGC) claiming an Ontario interactive digital media tax credit (OIDMTC) under section 93.1 of the *Taxation Act, 2007* (Ontario), complete this part.

**Note:** If you make a claim under section 93(2.3) for any previous tax year, you **cannot** make a claim under section 93.1. If you claim a credit under section 93.2 for the year, you can also make a claim under section 93.1 for that year if the transitional rules in subsection 93.1(5) apply.

To be eligible to claim an OIDMTC under section 93.1, a QDGC must incur at least \$1 million of qualifying labour expenditures within any period of 36 months that ends in the tax year.

Ontario labour expenditures for the eligible digital game\* is the total of the following amounts:  
(include only Ontario labour expenditures incurred after March 26, 2009)

Qualifying wage amount paid to employees by the QDGC for the eligible digital game in the tax year ..... **705** \_\_\_\_\_ X

Qualifying remuneration amount incurred for the eligible digital game by the QDGC in the tax year and paid to:

– individuals .....	<b>710</b> _____	
– taxable Canadian corporations .....	<b>715</b> _____	
– eligible partnerships .....	<b>720</b> _____	
Subtotal (total of lines 710, 715, and 720) .....	=====	▶ _____ Y

Ontario labour expenditures incurred for the eligible digital game\*:

– by the QDGC in a previous tax year .....	<b>730</b> _____	k
– by a qualifying predecessor corporation before merger or windup .....	<b>735</b> _____	l
Subtotal (amount k <b>plus</b> amount l) .....	=====	▶ _____ Z

Ontario labour expenditures for the eligible digital game (total of amounts X, Y, and Z) ..... **750** \_\_\_\_\_ AA

Eligible labour expenditures for the eligible digital game by the QDGC included in determining an OIDMTC under section 93.2:

– in the current year .....	<b>740</b> _____	m
– in the previous year .....	<b>745</b> _____	n
Subtotal (amount m <b>plus</b> amount n) .....	=====	▶ _____ BB

Government assistance for the Ontario labour expenditures for the eligible digital game:

Amounts the corporation or any other person or partnership has received,  
is entitled to receive, or may reasonably expect to receive ..... **755** \_\_\_\_\_ o

### Deduct:

Repayment of government assistance ..... **760** \_\_\_\_\_ p

Net government assistance (amount o **minus** amount p) (if negative, enter "0") ..... ▶ \_\_\_\_\_ CC

Total qualifying labour expenditures for the eligible digital game for a QDGC  
(amount AA **minus** amount BB **minus** amount CC) (if negative, enter "0") ..... **775** \_\_\_\_\_ DD

\* For an eligible digital game, include Ontario labour expenditures that were incurred in the 36-month period selected by the QDGC that ends in the tax year.

## Part 7 – Qualifying labour expenditures for an eligible digital game for a specialized digital game corporation

If you are a specialized digital game corporation (SDGC) claiming an Ontario interactive digital media tax credit (OIDMTC) under section 93.2 of the *Taxation Act, 2007* (Ontario), complete this part.

**Note:** If you make a claim under section 93.2 for the year, you can also make a claim under section 93 for that year if the transitional rules in subsection 93(2.6) are met. You can also make a claim under 93.1 for that year if the transitional rules in subsection 93.1(5) are met.

To be eligible to claim an OIDMTC under section 93.2, a SDGC must incur at least \$1 million of Ontario labour expenditures for eligible digital games in the tax year.

Ontario labour expenditures for the eligible digital game is the total of the following amounts:  
(include only Ontario labour expenditures incurred after March 26, 2009)

Qualifying wage amount paid to employees by the SDGC for the eligible digital game in the tax year ..... **805** \_\_\_\_\_ EE

Qualifying remuneration amount incurred for the eligible digital game by the SDGC in the tax year and paid to:

– individuals ..... **810** \_\_\_\_\_

– taxable Canadian corporations ..... **815** \_\_\_\_\_

– eligible partnerships ..... **820** \_\_\_\_\_

Subtotal (total of lines 810, 815, and 820) =====> \_\_\_\_\_ FF

Ontario labour expenditures for the eligible digital game before government assistance (amount EE **plus** amount FF) . . . . **830** \_\_\_\_\_ GG

Government assistance for the Ontario labour expenditures for the eligible digital game activities:

Amounts the corporation or any other person or partnership has received,  
is entitled to receive, or may reasonably expect to receive ..... **835** \_\_\_\_\_ q

### Deduct:

Repayment of government assistance ..... **840** \_\_\_\_\_ r

Net government assistance (amount q **minus** amount r) (if negative, enter "0") =====> \_\_\_\_\_ HH

Total qualifying labour expenditures for the eligible digital game for a SDGC (amount GG **minus** amount HH) ..... **875** \_\_\_\_\_ II  
(if negative, enter "0")

## Part 8 – Tax credit calculation

### Ontario interactive digital media tax credit for a specified product

If you answered **yes** to the question at line 400 in Part 4, calculate your credit for the specified product at lines 606, 607, and 608.

Amount from line 471 in Part 4 .....	_____	× 20% =	<b>606</b> _____	JJ
Amount from line 472 in Part 4 .....	_____	× 25% =	<b>607</b> _____	KK
Amount from line 473 in Part 4 .....	_____	× 35% =	<b>608</b> _____	LL
Ontario interactive digital media tax credit for a specified product (total of amounts JJ to LL) .....	=====			MM

### Ontario interactive digital media tax credit for an eligible product that is not a specified product

If you answered **no** to the question at line 400, calculate your credit for the eligible product that is not a specified product at lines 605, 609, 610, 611, 612, and 613.

#### For a qualifying small corporation (QSC):

Amount from line 470 in Part 4 <b>plus</b> amount from line 575 in Part 5 .....	_____	× 20% =	<b>605</b> _____	NN
Amounts from lines 471 and 472 in Part 4 <b>plus</b> amounts from lines 576 and 577 in Part 5 .....	_____	× 30% =	<b>609</b> _____	OO
Amount from line 473 in Part 4 <b>plus</b> amount from line 578 in Part 5 .....	_____	× 40% =	<b>610</b> _____	PP

#### For a qualifying corporation other than a QSC:

Amount from line 471 in Part 4 <b>plus</b> amount from line 576 in Part 5 .....	_____	× 20% =	<b>611</b> _____	QQ
Amount from line 472 in Part 4 <b>plus</b> amount from line 577 in Part 5 .....	_____	× 25% =	<b>612</b> _____	RR
Amount from line 473 in Part 4 <b>plus</b> amount from line 578 in Part 5 .....	_____	× 40% =	<b>613</b> _____	SS
Ontario interactive digital media tax credit for an eligible product that is not a specified product (total of amounts NN to SS) ....	=====			TT

### Qualifying digital game corporation credit for an eligible digital game (section 93.1)

Amount from line 775 in Part 6 .....	_____	× 35% =	<b>616</b> _____	UU
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### Specialized digital game corporation credit for an eligible digital game (section 93.2)

Amount from line 875 in Part 7 .....	_____	× 35% =	<b>617</b> _____	VV
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Ontario interactive digital media tax credit (amount MM, TT, UU or VV, whichever applies) .....	<b>620</b> _____	WW
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Enter amount WW on line 462 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 560, add the amounts from line WW on all the schedules and enter the total amount on line 462 of Schedule 5.