

Government of Newfoundland and Labrador

Interactive Digital Media Tax Credit Certificate Application (PART II)

<i>Date Stamp: (For Internal Use)</i> _____	
SECTION 1: Applicant Information	
Legal Name: _____	Registration Number: _____
Trade Name (If different from legal name): _____	
Please update the remainder of SECTION 1 with any changes that have occurred since your application for registration or your last certificate application	
Mailing Address:	Location Address:
Phone Number: ())	Fax Number: ())
Federal Business Number:	Incorporation Number:
E-Mail Address:	Website:
Fiscal Year-End:	Primary Activity of the Corporation:
Does the Corporation have a Permanent Establishment in the Province? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Is this corporation associated as per subsection 256(1) of the income Tax Act, Canada? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Is the applicant controlled directly or indirectly by a non-resident or by a corporation(s) without a permanent establishment in the province? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Is any of the corporation's income taxable under Part 1 of the <i>Income Tax Act, Canada</i> ? <input type="checkbox"/> Yes or <input type="checkbox"/> No (If No, please explain) _____	
Has this corporation received any government assistance? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Name of Officer or Designated Contact: _____	Title of Officer or Designated Contact: _____

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SECTION 2: Product Information	
Product Title: _____	
Any previous titles? If so, please provide: _____	
Date work commenced on product: _____	
Completion date or anticipated date of completion _____	
Is this the final application for the product? <input type="checkbox"/> Yes or <input type="checkbox"/> No	
Describe how the product is interactive with the user _____ _____	
Provide a brief synopsis of the product _____ _____ _____ _____ _____	

SECTION 3: Required Documents			
Please ensure that all of the following documents are included with the Part II application.			
		Included?	
		Yes	No
1.	Financial Statements for the taxation year in which the credit is being claimed	<input type="checkbox"/>	<input type="checkbox"/>
2.	Individual Declaration of Residency Forms to support Schedule B (Eligible Salaries)	<input type="checkbox"/>	<input type="checkbox"/>
3.	Statement of Eligible Remuneration Form to support Schedule C (Statement of Remuneration)	<input type="checkbox"/>	<input type="checkbox"/>
4.	Workplace Health and Safety Compensation Commission of Newfoundland and Labrador Annual Employer Payroll Statement for the taxation year	<input type="checkbox"/>	<input type="checkbox"/>
5.	Proof of payment for eligible remuneration paid within 60 days after the end of the taxation year as indicated in Schedule C	<input type="checkbox"/>	<input type="checkbox"/>

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SECTION 4: Declaration

I certify that I am an authorized signing officer of the applicant corporation ("the Corporation"), and that the information contained in this application and its inclusions has been examined by me and is true and correct, and that the Corporation is eligible for the tax credit certificate in respect of Newfoundland and Labrador Interactive Digital Media Tax Credit Regulations to the best of my knowledge and belief.

On behalf of the Corporation, I expressly consent to the information in this application being used by the Province of Newfoundland and Labrador to publish in a public document or report, or on a public website, the name of the Corporation and the amount of the Interactive Digital Media Tax Credit received by the Corporation. This express consent also extends to the sharing of information collected in this application with officials of the Canada Revenue Agency and the Newfoundland and Labrador Film Development Corporation to determine eligibility for the Newfoundland and Labrador Interactive Digital Media Tax Credit, and within departments of the Government of Newfoundland and Labrador for the purposes of statistics, analysis, evaluation or development of tax policy.

I also hereby acknowledge on behalf of the Corporation that personal information is collected for the administration of this program. This information is kept confidential and handled as required by applicable privacy laws.

I confirm that the Corporation will comply with Section 46.3 of the Income Tax Act, 2000, as amended, and the Interactive Digital Media Tax Credit Regulations pursuant to the Income Tax Act, 2000.

I will also furnish or cause the Corporation to furnish, upon request, all additional records and documents deemed necessary by the Minister of Finance to assess eligibility for a tax credit certificate in respect of the Newfoundland and Labrador Interactive Digital Media Tax Credit, and hereby consent to the conduct of any audit of the Corporation for this purpose.

Signature: _____ Date: _____

Name: _____ Title: _____

The personal information in this form is collected under the authority of sections 8 and 9 of the Interactive Digital Media Tax Credit Regulations and sections 61(a) and (c) of the Access to Information and Protection of Privacy Act, 2015. The information will be used only for the purpose of assessing eligibility for the Interactive Digital Media Tax Credit. As part of the assessment process, information in this form may be disclosed to the NL Film Development Corporation to confirm qualifications. If you have any questions, please contact the Tax Administration Division at 709-729-6297 or toll free at 1-877-729-6376.

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SECTION 5: Schedules and Forms

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Schedule A Tax Credit Calculation			
For the Period From	_____	to	_____
For the Corporation Year End	_____		
<i>Total Eligible Salaries and Remuneration Paid for Taxation Year</i>			
<u>Salaries</u>			
Total Salaries	\$ _____		
Total Eligible Salaries(Schedule B)	\$ _____ (A)	A	\$ _____
<u>Remuneration</u>			
Total Remuneration Paid (Schedule C)	\$ _____		
65%	\$ _____		
Total Eligible Remuneration Paid	\$ _____	B	\$ _____
<i>Total Eligible Salaries and Remuneration Paid (A+B)</i>		C	\$ _____
Tax Credit Calculated (C*40%)		D	\$ _____
<i>Tax Credit Limit per Eligible Corporation or Group of Associated Corporations for the Taxation Year:</i>			
Total tax credits received in taxation year for other eligible projects of the corporation		E	\$ _____
Total tax credits received in taxation year for eligible projects of associated corporations		F	\$ _____
<i>Tax Credit Limit = \$2,000,000 minus (E+F)</i>		G	\$ _____
Tax Credit Amount (Lesser of D or G)		H	\$ _____
If this is the final application for the project please complete the below:			
Total Cost of Project	I \$ _____		
Less			
Total Tax Credits received in previous years for the project	J \$ _____		
Total Government Assistance received or entitled to be received for the project (Schedule E)	K \$ _____		
Proceeds from the sale or license of the product to a government/municipality, government/municipal agency, or corporation controlled by a government/municipality	L \$ _____		
(I-J-K-L)	M \$ _____		
(Positive M) Eligible Tax Credit		N	\$ _____
(Negative M) Recovery Adjustment (Not applicable if the product was sold to a government/municipality, government/municipal agency, or corporation controlled by a government/municipality)		O	\$ _____
Tax Credit / (Recovery Adjustment) for Final Year of Project (lesser of H, N, and O)			\$ _____

Statement of Eligible Remuneration

IN THE MATTER OF:

Interactive Digital Media Tax Credit Regulations made under Section 46.3 of the Income Tax Act, 2000, as amended, and the Interactive Digital Media Tax Credit Regulations pursuant to the Income Tax Act,2000.

I, _____ of _____
(Supplier) (Corporation)

of the Province of Newfoundland and Labrador, make oath and say as follows:

I am not an employee of the Corporation (in the instance of a proprietorship) and I have supplied the applicant Corporation identified above with goods and/or services for the product titled _____, in the amount of \$_____

(net of HST), as indicated on the attached invoice(s) dated _____.

I attest that the remuneration charged to the applicant for salaries paid to employees reporting to a permanent establishment in Newfoundland and Labrador represented in the invoice(s) amount is _____

%. This calculates to \$_____ worth of eligible remuneration. In addition, I will

not claim an Interactive Digital Media Tax Credit in relation to this remuneration and will provide any requested information to the Government of Newfoundland and Labrador’s Department of Finance for audit purposes, upon their request.

SWORN TO at _____ in the Province of NEWFOUNDLAND AND LABRADOR, this _____ day of _____, 20____, before me.

Supplier Witness

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Declaration of Residency

I, _____ ,herby certify and confirm that:
(full name- please print)

1. I was resident in Newfoundland and Labrador on the 31st day of December 20_____.

2. I understand that _____
(Applicant’s Corporation Name)

will be relying on this declaration for its application for a Newfoundland and Labrador
Interactive Digital Media Tax Credit.

I hereby warrant that the above noted information is true and correct, and I consent to
it being used and disclosed to the Newfoundland and Labrador’s Department of Finance
for the purpose of administering the tax credit.

Signature of Declarant Social Insurance Number Date

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