



**ONTARIO SPECIALTY TYPES
(2009 and later tax years)**

Name of corporation	Business Number	<table border="1"> <tr> <td data-bbox="1258 155 1356 222">Year</td> <td data-bbox="1356 155 1485 222">Tax year-end Month</td> <td data-bbox="1485 155 1570 222">Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	Year	Tax year-end Month	Day			
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- Use this schedule to identify the specialty type of a corporation carrying on business in the province of Ontario through a permanent establishment if:
 - its tax year includes January 1, 2009;
 - the tax year is the first year after incorporation or an amalgamation; or
 - there is a change to the specialty type.
- If none of the listed specialty types applies, tick box 99 "Other."
- Unless otherwise noted, references to sections, subsections, and clauses are from the *Taxation Act, 2007* (Ontario).

Specialty types

100 Identify the specialty type that applies to your corporation:

- 01 Family farm corporation – See subsection 64(3).
- 02 Family fishing corporation – See subsection 64(3).
- 03 Mortgage investment corporation – See subsection 130.1(6) of the federal *Income Tax Act*.
- 04 Credit union – See subsection 137(6) of the federal Act.
- 06 Bank – See subsection 248(1) of the federal Act.
- 08 Financial institution prescribed by regulation only – See clause 66(2)(f).
- 09 Registered securities dealer – See subsection 248(1) of the federal Act.
- 10 Farm feeder finance co-operative corporation
- 11 Insurance corporation – See subsection 248(1) of the federal Act.
- 12 Mutual insurance – See subsection 27(2) of the *Taxation Act, 2007* (Ontario) and paragraph 149(1)(m) of the federal Act.
- 13 Specialty mutual insurance
- 14 Mutual fund corporation – See subsection 131(8) of the federal Act.
- 15 Bare trustee corporation
- 16 Professional corporation (incorporated professional only) – See subsection 248(1) of the federal Act.
- 17 Limited liability corporation
- 18 Generator of electrical energy for sale, or producer of steam for use in the generation of electrical energy for sale – See subsection 33(7).
- 19 Hydro successor, municipal electrical utility, or subsidiary of either – See subsection 91.1(1) and section 88 of the *Electricity Act, 1998* (Ontario).
- 20 Producer and seller of steam for uses other than for the generation of electricity – See subsection 33(7).
- 21 Mining corporation
- 22 Non-resident corporation
- 99 Other (if none of the previous descriptions apply)