



## Film or Video Production Services Tax Credit (2018 and later tax years)

Corporation's name	Business number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> </tr> <tr> <td style="text-align: center;">Year      Month      Day</td> </tr> <tr> <td style="text-align: center;">                                         </td> </tr> </table>	Tax year-end	Year      Month      Day	
Tax year-end					
Year      Month      Day					

• Use this form to claim a tax credit for qualified Canadian labour expenditures of an eligible production corporation. The corporation must have incurred the expenditures for a production that the Minister of Canadian Heritage certified as an accredited production.

**Do not use this area**  
Code number **048**

- To claim this credit, include the following with your T2 Corporation Income Tax Return for the tax year:
  - the accredited film or video production certificate (or a copy) issued by the Canadian Audio-Visual Certification Office (CAVCO), and
  - a completed copy of this form for each accredited production. For television series or a collection of films, each of the episodes in the series or each of the films in the collection is considered a separate production. However, we will accept one form for episodes in a series that are accredited productions.
  
- For information on claiming this tax credit, go to [canada.ca/taxes-film](http://canada.ca/taxes-film) or see Guide RC4385, Film or Video Production Services Tax Credit – Guide to Form T1177.

### Part 1 – Contact information

<b>151</b> Name of person to contact for more information	<b>153</b> Telephone number including area code
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### Part 2 – Identifying the film or video production

<b>301</b> Title of production	<b>302</b> Date principal photography began	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td style="text-align: center;">                 </td> <td style="text-align: center;">             </td> <td style="text-align: center;">             </td> </tr> </table>	Year	Month	Day			
Year	Month	Day						
<b>303</b> CAVCO reference number	<b>304</b> CAVCO certificate number							
TC								

### Part 3 – Eligibility

1. Were the activities of the corporation in Canada primarily the carrying on of a film or video production business or a film or video production services business through a permanent establishment in Canada? ..... **330**    Yes     No
  
2. Was all or part of the corporation's taxable income exempt from Part I tax at any time in the tax year? ..... **335**    Yes     No
  
3. Was the corporation at any time in the tax year controlled directly or indirectly in any manner whatever by one or more persons, all or part of whose taxable income was exempt from Part I tax? ..... **340**    Yes     No
  
4. Was the corporation at any time in the tax year a prescribed labour-sponsored venture capital corporation? ..... **345**    Yes     No

If you answered **no** to question 1 or **yes** to any other question, you are **not eligible** for the film or video production services tax credit.

**Part 4 – Qualified Canadian labour expenditure**

Canadian labour expenditure for the tax year is the total of:

Salary or wages paid for services rendered in Canada and directly attributable to the production . . . . **601** \_\_\_\_\_

Remuneration for services rendered in Canada directly attributable to the production and paid to:

– individuals resident in Canada . . . . . **603** \_\_\_\_\_

– other taxable Canadian corporations (for their employees who are resident in Canada) . . . . . **605** \_\_\_\_\_

– taxable Canadian corporations (solely owned by an individual resident in Canada) . . . . . **606** \_\_\_\_\_

– partnerships carrying on business in Canada  
(for their members or employees who are resident in Canada) . . . . . **607** \_\_\_\_\_

Canadian labour expenditure transferred under a reimbursement agreement by the corporation, a wholly owned subsidiary, to the parent corporation that is a taxable Canadian corporation . . . . . **609** \_\_\_\_\_

Canadian labour expenditure for the tax year (total of lines 601 to 609) \_\_\_\_\_ **▶** \_\_\_\_\_ **A**

Canadian labour expenditures for all previous tax years . . . . . **611** \_\_\_\_\_

Total Canadian labour expenditures (amount A plus line 611) . . . . . \_\_\_\_\_ **B**

Total government and non-government assistance that the corporation has not repaid . . . . . **612** \_\_\_\_\_

Qualified Canadian labour expenditures for all previous tax years . . . . . **613** \_\_\_\_\_

Canadian labour expenditure transferred under a reimbursement agreement by the parent corporation, that is a taxable Canadian corporation, to the corporation, a wholly owned subsidiary . . . **615** \_\_\_\_\_

Subtotal (total of lines 612 to 615) \_\_\_\_\_ **▶** \_\_\_\_\_ **C**

**Qualified Canadian labour expenditure** (amount B minus amount C) . . . . . **618** \_\_\_\_\_

**Part 5 – Film or video production services tax credit**

**Film or video production services tax credit** (line 618 multiplied by 16%) . . . . . **620** \_\_\_\_\_

Enter the amount from line 620 on line 797 of your T2 Corporation Income Tax Return. If you are filing more than one Form T1177, add the amounts from line 620 from all the forms and enter the total on line 797 of your T2 return.