



**ONTARIO BUSINESS-RESEARCH INSTITUTE TAX CREDIT  
(2009 and later tax years)**

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year</td> <td style="text-align: center; border-bottom: 1px solid black;">Tax year-end Month</td> <td style="text-align: center; border-bottom: 1px solid black;">Day</td> </tr> <tr> <td style="border-bottom: 1px solid black; height: 20px;"></td> <td style="border-bottom: 1px solid black; height: 20px;"></td> <td style="border-bottom: 1px solid black; height: 20px;"></td> </tr> </table>	Year	Tax year-end Month	Day			
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- Use this schedule to claim the Ontario business-research institute tax credit (OBRITC) under section 97 of the *Taxation Act, 2007* (Ontario).
- The OBRITC is a 20% refundable tax credit based on qualified expenditures incurred in Ontario under an eligible contract with an eligible research institute (ERI).
- A list of eligible research institutes and the applicable ERI codes for eligible contracts can be found on our web site. Go to [www.cra.gc.ca/ctao](http://www.cra.gc.ca/ctao) and select "business-research institute tax credit".
- The criteria for a corporation to be eligible for the OBRITC include the eligibility requirements in Part 1 of this schedule.
- The annual qualified expenditure limit is \$20 million. If a corporation is associated with other corporations at any time in the calendar year, the \$20 million limit must be allocated among the associated corporations.
- Qualifying corporations are defined in subsection 97(3) of the *Taxation Act, 2007* (Ontario).
- For each eligible contract, you must complete a separate Schedule 569, *Ontario Business-Research Institute Tax Credit Contract Information*.
- Keep the eligible contract to support your claim. Do not submit the contract with the *T2 Corporation Income Tax Return*.
- To claim the OBRITC, include the following with the *T2 Corporation Income Tax Return*:
  - a completed copy of this schedule; and
  - a completed copy of Schedule 569 for each eligible contract.

**Part 1 – Eligibility**

1. Did the corporation, for the tax year, carry on business in Ontario through a permanent establishment in Ontario? . . . . . **100** 1 Yes  2 No

2. Was the corporation exempt from tax for the tax year under Part III of the *Taxation Act, 2007* (Ontario)? . . . . . **105** 1 Yes  2 No

If you answered **no** to question 1 or **yes** to question 2, the corporation is **not eligible** for the OBRITC.

**Part 2 – Qualified expenditure limit for the tax year**

Was the corporation associated at any time in the tax year with another corporation? . . . . . **200** 1 Yes  2 No

If the corporation answered **no** at line 200, enter \$20,000,000 on line 205. If the corporation answered **yes** at line 200, complete Part 3 and enter on line 205 the expenditure limit allocated to the corporation in column 310 in Part 3.

Qualified expenditure limit . . . . . **205** \_\_\_\_\_ A

If the tax year is 51 weeks or more, enter amount A on line 210.

If the tax year of the filing corporation is less than 51 weeks, complete the following proration calculation:

Amount A \_\_\_\_\_ ×  $\frac{\text{days in the tax year}}{365}$  = \_\_\_\_\_ B

**Qualified expenditure limit for the tax year** (amount A or amount B, whichever applies) . . . . . **210** \_\_\_\_\_ C

**Part 3 – Allocation of the \$20 million expenditure limit between associated corporations**

Use this part to allocate the \$20 million expenditure limit to the filing corporation and all its associated corporations for each of their tax years ending in the calendar year. See subsection 38(4) of Ontario Regulation 37/09 for expenditure limit allocation rules for associated corporations. Attach additional schedules if you need more space.

	Name of all associated corporations, including the filing corporation (include the associated corporations that have a tax year that ends in the calendar year)	Business Number (enter "NR" if corporation is not registered)	Expenditure limit allocated
	<b>300</b>	<b>305</b>	<b>310</b>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
<b>Total expenditure limit (cannot exceed \$20 million)</b>			<b>315</b> <span style="float: right;">D</span>

Enter the expenditure limit allocated to the corporation on line 205 in Part 2.

**Part 4 – Calculation of the Ontario business-research institute tax credit**

Total number of eligible contracts used to determine the OBRITC for this tax year	<b>400</b> _____
Total qualified expenditures for all eligible contracts identified on line 400 for this tax year (total of amounts on line 310 in Part 3 of each <b>Schedule 569</b> )	<b>405</b> _____ E
Qualified expenditure limit for the tax year (amount C in Part 2)	_____ F
Qualified expenditures for the OBRITC for the tax year (amount E or F, whichever is less)	<b>410</b> _____
<b>Ontario business-research institute tax credit</b> (line 410 × 20%)	_____ G

Enter amount G on line 470 of Schedule 5, *Tax Calculation Supplementary – Corporations*.