

**FILM OR VIDEO PRODUCTION SERVICES TAX CREDIT
(2011 and later tax years)**

Name of corporation	Business number	Year	Tax year-end Month	Day
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- 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. We consider each episode in a series to be a 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 **www.cra.gc.ca/filmservices** or see Guide RC4385, *Film or Video Production Services Tax Credit – Guide to Form T1177*.

Part 1 – Contact Information (please print)

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

301 Title of production	302 Date principal photography began Year Month Day
303 CAVCO reference number (for a certificate issued before April 1, 2010) TC	304 CAVCO certificate number
For a series of episodes, enter range of CAVCO certificate numbers that were issued before April 1, 2010	305 From AC To AC

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** 1 Yes ☐ 2 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** 1 Yes ☐ 2 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** 1 Yes ☐ 2 No ☐
4. Was the corporation at any time in the tax year a prescribed labour-sponsored venture capital corporation? **345** 1 Yes ☐ 2 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** _____ a

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

– individuals resident in Canada **603** _____ b

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

– taxable Canadian corporations (solely owned by an individual resident in Canada) **606** _____ d

– partnerships carrying on business in Canada **607** _____ e
(for their members or employees who are resident in Canada)

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** _____ f

Canadian labour expenditure for the tax year (total of amounts a to f) =====▶ _____ A

Canadian labour expenditures for all previous tax years **611** _____ B

Total Canadian labour expenditures (amount A **plus** amount B) C

Deduct:

Total government and non-government assistance that the corporation has not repaid **612** _____ g

Qualified Canadian labour expenditures for all previous tax years **613** _____ h

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** _____ i

Subtotal (total of amounts g to i) =====▶ _____ D

Qualified Canadian labour expenditure (amount C **minus** amount D) **618** _____ E

Part 5 – Film or video production services tax credit

Film or video production services tax credit (amount E in Part 4 **multiplied by** 16%) **620** _____ F

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