

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**  
Cost of Service  
Historical (2009, 2010, 2011), Bridge (2012) and Test (2013 and 2014) Years  
Year Ending December 31  
(\$ Millions)

Line No.	Particulars	2009 (a)	2010 (b)	2011 (c)	2012 (d)	2013 (e)	2014 (f)
1	Total Operation, Maintenance & Administrative Expenses <sup>(1)</sup>	417.1	420.8	414.5	431.3	453.3	459.7
2	Depreciation & Amortization Expenses	241.5	272.4	301.2	336.9	346.7	374.7
3	Capital Taxes	19.3	5.3	0.3	0.0	0.0	0.0
4	Income Taxes <sup>(2)</sup>	5.2	40.3	76.8	44.1	46.4	55.2
5	<b>Total Cost of Service</b>	<b>683.1</b>	<b>738.8</b>	<b>792.8</b>	<b>812.4</b>	<b>846.4</b>	<b>889.6</b>

<sup>(1)</sup> 2011 and 2012 OM&A totals exclude \$19.2M in 2011 and \$12.5M in 2012 of cost relating to *Licence Amendment to Upgrade TS's to Facilities Renewable Generation (see Exhibit A, Tab 14, Schedule 1, page 15)*

<sup>(2)</sup> In EB-2010-0002 the 2009 Income Tax amount of \$5.5M included Five Nations PILs amount of \$0.3M.

1 **COMPARISON OF OM&A EXPENSE BY MAJOR CATEGORY**

2

	2009	Historic 2010	2011	Bridge 2012	Test 2013	2014
<b><u>Transmission OM&amp;A (\$ millions)</u></b>						
<b>Sustaining</b>						
Transmission Stations						
Land Assessment and Remediation	2.0	1.7	1.5	1.0	2.4	3.3
Environment Management	5.7	13.5	15.2	13.7	13.6	13.4
Power Equipment	67.9	59.4	68.1	54.2	55.8	56.1
Ancillary System Maintenance	12.4	10.0	11.2	10.4	11.6	11.2
Protection, Control, Monitoring, Metering and Telecommunications	38.6	40.6	43.9	48.7	52.0	54.8
Site Infrastructure Maintenance	27.0	25.1	26.9	26.8	30.3	30.8
<b>Total Transmission Stations OM&amp;A</b>	<b>153.7</b>	<b>150.3</b>	<b>166.7</b>	<b>155.0</b>	<b>165.6</b>	<b>169.6</b>
Transmission Lines						
Rights of Way	25.7	24.0	26.6	26.2	29.0	29.3
Overhead Lines	19.4	15.9	16.1	20.0	22.3	23.5
Underground Cables	4.4	4.0	6.6	3.6	4.3	4.4
<b>Total Transmission Lines OM&amp;A</b>	<b>49.4</b>	<b>43.9</b>	<b>49.4</b>	<b>49.7</b>	<b>55.6</b>	<b>57.1</b>
Engineering & Environmental Support	12.5	10.0	12.0	9.9	12.3	10.9
<b>Total "Sustaining"</b>	<b>215.6</b>	<b>204.2</b>	<b>228.2</b>	<b>214.6</b>	<b>233.5</b>	<b>237.6</b>
<b>Development</b>						
Licence Amendment to Upgrade TS's to Facilitate Renewable Generation <sup>1</sup>	0.0 0.0	0.0 0.0	19.2 (19.2)	12.5 (12.5)	0.0 0.0	0.0 0.0
Technical Standards and Technology	14.0	14.1	9.5	7.9	10.0	10.8
Smart Grid	0.0	1.5	3.2	3.3	3.3	3.6
<b>Total Development OM&amp;A</b>	<b>14.0</b>	<b>15.7</b>	<b>12.6</b>	<b>11.2</b>	<b>13.4</b>	<b>14.4</b>

<sup>1</sup> Actual spend and corresponding reversal shown for presentation purposes.

	2009	Historic 2010	2011	Bridge 2012	Test 2013	2014
<b>Operations</b>						
Operations Contracts	16.6	21.0	23.3	24.2	25.7	26.8
Environmental, Health and Safety	1.5	1.8	1.0	2.2	2.2	2.2
Operators	30.6	30.9	33.0	31.9	32.7	33.6
Large Customer & Generator Relations	4.3	4.5	3.7	3.6	3.6	3.7
<b>Total "Operations"</b>	<b>53.0</b>	<b>58.1</b>	<b>61.0</b>	<b>61.8</b>	<b>64.3</b>	<b>66.4</b>
<b>Customer Care</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.2</b>	<b>1.3</b>	<b>1.4</b>
<b>Shared Services and Other Costs</b>						
Asset Management	38.5	28.3	25.0	35.3	35.8	37.0
Common Corporate Functions & Services	71.2	74.8	72.3	83.1	86.1	86.1
Information Technology (including Cornerstone)	61.2	62.2	57.6	60.6	64.5	62.9
Cost of Sales	13.5	14.6	12.8	21.0	10.8	10.8
Other	(116.8)	(105.1)	(124.0)	(128.2)	(127.8)	(129.2)
<b>Total Shared Services &amp; Other Costs</b>	<b>67.7</b>	<b>74.8</b>	<b>43.7</b>	<b>71.8</b>	<b>69.5</b>	<b>67.6</b>
<b>Property Taxes &amp; Rights Payments</b>	<b>65.2</b>	<b>66.5</b>	<b>67.5</b>	<b>70.7</b>	<b>71.5</b>	<b>72.3</b>
<b>Total Transmission OM&amp;A</b>	<b>417.1</b>	<b>420.8</b>	<b>414.5</b>	<b>431.3</b>	<b>453.3</b>	<b>459.7</b>

## COMPARISON OF WAGES AND SALARIES

### 1.0 REGIONAL MAINTAINER LINES – (PWU-REPRESENTED)

The following summarizes the key elements of this job classification and related compensation:

- works on transmission and distribution lines and associated apparatus using a range of mechanical and electrical skills and knowledge.
- Grade 12 plus six-year apprenticeship.

**Table 1**  
**Average Annual Salary—Regional Maintainer Lines**

Year	Total Wages	Base	Overtime	Incentive	Other*
2009	\$121,772	\$80,989	\$37,851	\$0	\$2,932
2010	\$125,425	\$83,418	\$38,987	\$0	\$3,020
2011	\$121,871	\$82,122	\$35,028	\$0	\$4,720
2012	\$125,524	\$84,585	\$36,078	\$0	\$4,861
2013	\$129,291	\$87,123	\$37,161	\$0	\$5,007
2014	\$133,169	\$89,736	\$38,276	\$0	\$5,157

### 2.0 SOCIETY REPRESENTED MP4 (Example: ENGINEER – JOURNEY PERSON LEVEL)

The following summarizes the key elements of this job classification and related compensation:

- Professional Engineer with 8-10 years' experience;
- participates in the design and development of strategies and proposes effective recommendations related to the application and design and performance of various systems, e.g., electrical power systems/telecommunication;
- provides technical guidance and supervision to technical staff.



**Table 2**  
**Average Annual Salary (MP4)**

Year	Total Wages	Base	Overtime	Incentive	Other*
2009	\$104,383	\$101,148	\$1,319	\$0	\$1,916
2010	\$107,514	\$104,182	\$1,359	\$0	\$1,973
2011	\$105,311	\$99,401	\$3,581	\$0	\$2,329
2012	\$107,943	\$101,886	\$3,670	\$0	\$2,387
2013	\$111,180	\$104,942	\$3,780	\$0	\$2,458
2014	\$114,515	\$108,090	\$3,893	\$0	\$2,532

**3.0 MANAGER – BAND 7 (MANAGEMENT COMPENSATION PLAN)**

The following summarizes the key elements of this job classification and related compensation:

- university degree with several years' experience;
- provides direction with respect to corporate strategies and policies, budget and programs, compliance and performance targets and expectations of continuous improvement;
- manages the coordination of work activities of supervisory professional staff;
- co-ordinates the activities of others in the performance of technical projects related to program processes, technical/operational business standards and procedures.

**Table 3**  
**Average Annual Salary MCP Band 7**

Year	Total Wages	Base	Overtime	Incentive	Other*
2009	\$123,456	\$103,444	\$0	\$12,000	\$8,012
2010	\$128,129	\$107,416	\$0	\$12,460	\$8,253
2011	\$123,461	\$107,565	\$0	\$8,683	\$7,210
2012	\$125,309	\$109,178	\$0	\$8,813	\$7,318
2013	\$129,067	\$112,453	\$0	\$9,077	\$7,537
2014	\$132,938	\$115,826	\$0	\$9,349	\$7,763

\* Other includes: travel time, vacation bonus, unused vacation days paid out, standby allowance, shift allowance, vacation pay on termination, depending on the nature of the position.

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**  
Depreciation & Amortization Expenses  
Historical Years (2009, 2010 and 2011)  
Year Ending December 31  
(\$ Millions)

Line No.	Particulars	2009		2010		2011	
		Deprn Rate	Provision	Deprn Rate	Provision	Deprn Rate	Provision
		(a)	(b)	(c)	(d)	(e)	(f)
	<u>Depreciation Expenses</u>						
1	Major Fixed Assets	2.14%	226.3	2.19%	247.1	2.19%	263.5
2	Minor Fixed Assets	9.94%	17.0	11.44%	18.3	10.87%	18.8
4	Depreciation on Fixed Assets		<u>243.3</u>		<u>265.5</u>		<u>282.3</u>
4	Less Capitalized Depreciation		(12.2)		(8.4)		(9.6)
5	Asset Removal Costs		10.1		13.8		19.7
6	Losses/(Gains) on Asset Disposition		<u>(2.3)</u>		<u>(4.8)</u>		<u>(0.1)</u>
7	Total Depreciation Expenses		<u>239.0</u>		<u>266.0</u>		<u>292.3</u>
	<u>Amortization Expenses</u>						
8	OPEB		0.0		0.0		0.0
9	Environmental Costs		2.5		6.5		6.9
10	Other Regulatory Amortization		0.0		0.0		2.0
11	Other Amortization		<u>0.0</u>		<u>0.0</u>		<u>0.0</u>
12	Total Amortization Expenses		<u>2.5</u>		<u>6.5</u>		<u>8.9</u>
13	Total Depreciation & Amortization Expenses		<u>241.5</u>		<u>272.4</u>		<u>301.2</u>
12	Exclude Other Reg Amort		0.0		0.0		2.0
13	Depreciation & Amortization for recovery		<u>241.5</u>		<u>272.4</u>		<u>299.2</u>

HYDRO ONE NETWORKS INC.  
TRANSMISSION  
Depreciation & Amortization Expenses  
Bridge Year (2012) and Test Years (2013 and 2014)  
Year Ending December 31  
(\$ Millions)

Line No.	Particulars	2012		2013		2014	
		Deprn Rate	Provision (\$M)	Deprn Rate	Provision (\$M)	Deprn Rate	Provision (\$M)
		(a)	(b)	(c)	(d)	(e)	(f)
	<u>Depreciation Expenses</u>						
1	Major Fixed Assets	2.19%	287.3	2.03%	287.6	2.04%	307.8
2	Minor Fixed Assets	10.49%	29.0	9.45%	27.3	9.09%	27.8
3	Depreciation on Fixed Assets		<u>316.3</u>		<u>314.9</u>		<u>335.6</u>
4	Less Capitalized Depreciation		(9.5)		(9.8)		(9.8)
5	Asset Removal Costs		<u>23.7</u>		<u>35.3</u>		<u>41.9</u>
6	Total Depreciation Expenses		<u>330.5</u>		<u>340.4</u>		<u>367.7</u>
	<u>Amortization Expenses</u>						
7	Environmental Costs		6.2		6.1		6.9
8	Other Regulatory Amortization		0.0		2.3		2.3
9	Other Amortization		<u>0.2</u>		<u>0.2</u>		<u>0.2</u>
10	Total Amortization Expenses		<u>6.4</u>		<u>8.5</u>		<u>9.3</u>
11	Total Depreciation & Amortization Expenses		<u>336.9</u>		<u>348.9</u>		<u>377.0</u>
12	Exclude Other Reg Amort		0.0		2.3		2.3
13	Depreciation & Amortization for recovery		<u>336.9</u>		<u>346.7</u>		<u>374.7</u>

**CALCULATION OF UTILITY INCOME TAXES**

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- Attachment 1: Calculation of Utility Income Taxes Test Years (2013, 2014)
- Attachment 2: Calculation of Capital Cost Allowance Test Year (2013, 2014)
- Attachment 3: Calculation of Utility Income Taxes Historic Years (2009, 2010)
- Attachment 4: Calculation of Capital Cost Allowance Historic (2009, 2010, 2011)  
& Forecast Years 2012)
- Attachment 5: Calculation of Apprenticeship and Education Tax Credit Test  
Years (2013, 2014)
- Attachment 6: Calculation of Apprenticeship and Education Tax Credit Historic  
Years (2009, 2010)

HYDRO ONE NETWORKS INC.  
TRANSMISSION  
Calculation of Utility Income Taxes  
Test Years (2013 and 2014)  
Year Ending December 31  
(\$ Millions)

Line No.	Particulars	2013 (a)	2014 (b)	
	<u>Determination of Taxable Income</u>			
1	Regulatory Net Income (before tax)	\$ 391.3	\$ 434.8	
2	Book to Tax Adjustments:			
3	Other Post Employment Benefits expense	25.1	27.8	
4	Other Post Employment Benefits payments	(23.5)	(26.0)	
5	Inergi pension payments	0.0	0.0	
6	Depreciation and amortization	346.7	374.7	
7	Capital Cost Allowance	(489.7)	(523.2)	
8	Removal costs	(0.8)	(0.8)	
9	Environmental costs	(6.1)	(6.9)	
10	Hedge loss - amortization	0.2	0.2	
11	Non-deductible meals & entertainment	3.5	3.5	
12	Capital amounts expensed under \$2K	1.2	1.2	
13	Research & Development ITC	0.4	0.4	
14	Ontario education credits	2.5	2.5	
15	Capitalized overhead costs	(27.4)	(27.5)	
16	Capitalized pension costs	(37.5)	(41.4)	
17		\$ (205.4)	\$ (215.4)	
18	Regulatory Taxable Income	\$ 185.9	\$ 219.4	
19	Corporate Income Tax Rate	26.50	% 26.50	%
20	Subtotal	\$ 49.3	\$ 58.1	
21	Less: R&D ITC / Ontario education credits	(2.9)	(2.9)	
22	Regulatory Income Tax	\$ 46.4	\$ 55.2	
	<u>Tax Rates</u>			
23	Federal Tax	15.00	% 15.00	%
24	Provincial Tax	11.50	% 11.50	%
25	Total Tax Rate	26.50	% 26.50	%

HYDRO ONE NETWORKS INC.  
TRANSMISSION  
Calculation of Capital Cost allowance (CCA)  
2013 & 2014 Networks Allocation to Tx  
Year Ending December 31  
(\$ Millions)

2013	Opening	Net	UCC pre-	50% net	UCC for			Closing
CCA Class	UCC	Additions	1/2 yr	additions	CCA	CCA Rate	CCA	UCC
1	2,296.0	0.0	2,296.0	-	2,296.0	4%	91.8	2,204.1
2	644.9	0.0	644.9	-	644.9	6%	38.7	606.2
3	221.2	1.6	222.8	0.79	222.0	5%	11.1	211.7
6	77.5	11.8	89.3	5.92	83.4	10%	8.3	81.0
7	0.0	0.0	0.0	-	0.0	15%	0.0	0.0
8	35.6	8.5	44.1	4.27	39.9	20%	8.0	36.2
9	1.6	0.2	1.8	0.11	1.7	25%	0.4	1.4
10	68.6	38.2	106.7	19.08	87.7	30%	26.3	80.4
12	9.0	18.9	27.9	9.45	18.5	100%	18.5	9.5
13	2.8	1.6	4.4	0.79	3.6	20%	0.7	3.7
17	39.9	5.4	45.3	2.71	42.6	8%	3.4	41.9
35	0.4	0.1	0.4	0.03	0.4	7%	0.0	0.4
42	80.3	3.9	84.3	1.97	82.3	12%	9.9	74.4
45	0.6	0.0	0.6	-	0.6	45%	0.3	0.3
46	2.9	0.4	3.3	0.20	3.1	30%	0.9	2.4
47	2,808.3	693.4	3,501.7	346.68	3,155.0	8%	252.4	3,249.3
50	25.4	5.5	30.8	2.73	28.1	55%	15.5	15.4
	<u>6,315.0</u>	<u>789.5</u>	<u>7,104.5</u>	<u>394.73</u>	<u>6,709.7</u>		<u>486.2</u>	<u>6,618.2</u>

Tx CEC Continuity	<u>53.2</u>	<u>0.0</u>	<u>53.2</u>	<u>0.0</u>	<u>53.2</u>	<u>7%</u>	<u>3.7</u>	<u>49.4</u>
					Total CCA		490.0	
					Five Nations		(0.3)	
					Total CCA for RR		<u>489.7</u>	

2014	Opening	Net	UCC pre-	50% net	UCC for			Closing
CCA Class	UCC	Additions	1/2 yr	additions	CCA	CCA Rate	CCA	UCC
1	2,204.1	0.0	2,204.1	-	2,204.1	4%	88.2	2,116.0
2	606.2	0.0	606.2	-	606.2	6%	36.4	569.9
3	211.7	1.8	213.5	0.9	212.6	5%	10.6	202.9
6	81.0	13.5	94.5	6.8	87.7	10%	8.8	85.7
7	0.0	0.0	0.0	-	0.0	15%	0.0	0.0
8	36.2	8.8	44.9	4.4	40.5	20%	8.1	36.8
9	1.4	0.2	1.6	0.1	1.5	25%	0.4	1.2
10	80.4	45.1	125.6	22.6	103.0	30%	30.9	94.7
12	9.5	21.6	31.1	10.8	20.3	100%	20.3	10.8
13	3.7	1.8	5.5	0.9	4.6	20%	0.9	4.6
17	41.9	6.1	48.0	3.0	44.9	8%	3.6	44.4
35	0.4	0.1	0.5	0.0	0.4	7%	0.0	0.4
42	74.4	4.5	78.9	2.3	76.7	12%	9.2	69.7
45	0.3	0.0	0.3	-	0.3	45%	0.2	0.2
46	2.4	0.3	2.7	0.2	2.6	30%	0.8	2.0
47	3,249.3	792.2	4,041.5	396.1	3,645.4	8%	291.6	3,749.9
50	15.4	6.1	21.5	3.1	18.4	55%	10.1	11.4
	<u>6,618.2</u>	<u>902.3</u>	<u>7,520.5</u>	<u>451.1</u>	<u>7,069.4</u>		<u>520.0</u>	<u>7,000.5</u>

Tx CEC Continuity	<u>49.4</u>	<u>0.0</u>	<u>49.4</u>	<u>0.0</u>	<u>49.4</u>	<u>0.1</u>	<u>3.5</u>	<u>46.0</u>
					Total CCA		523.5	
					Five Nations		(0.3)	
					Total CCA for RR		<u>523.2</u>	

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**  
Calculation of Utility Income Taxes  
Historic and Bridge years 2009 and 2010  
Year Ending December 31  
(\$ Millions)

Line No.	Particulars	2009	2010
	<u>Calculation of Federal and ON Taxable Income</u>		
1	Net Income Before Tax (NIBT)	\$ 294.7	\$ 414.9
2	<b>Required Adjustments to accounting NIBT</b>		
3	<b>Recurring items included in Revenue Requirement (RR):</b>		
4	Other Post Employment Benefit expense	20.2	21.7
5	Other Post Employment Benefit payments	(18.2)	(17.7)
6	Depreciation and amortization	240.0	272.7
7	Capital Cost Allowance	(411.4)	(445.2)
8	Removal costs	(0.5)	(0.8)
9	Environmental costs paid	(0.9)	(6.5)
10	Non-deductible items (50% Meals & entertainment / interest)	4.1	4.3
11	R & D Fed ITC/ Apprenticeship (prior yr addback)	0.3	0.7
12	Ontario hiring credits (Co op & Apprentice)	1.5	0.9
13	Capitalized overhead costs deducted	(25.2)	(25.0)
14	Pension cost deductions	(17.7)	(22.4)
15		\$ (207.8)	\$ (217.3)
16	<b>Deferral accounts not part of RR:</b>		
17	Deferred Pension etc.	0.0	(8.1)
18	Tx Export credit/Earnings Sharing mechanism	(7.2)	(8.1)
19	Regulatory costs previously deducted	5.4	4.3
20		\$ (1.8)	\$ (11.9)
21	<b>Reversal of accounting adjustments not part of RR:</b>		
22	Contingent liability movement	0.2	4.1
23	Capitalized interest deductible for tax	(45.4)	(44.3)
24		\$ (45.2)	\$ (40.2)
25	<b>Recurring items not part of RR:</b>		
26			
27	Cumulative Eligible Capital	(4.9)	(4.6)
28		\$ (4.9)	\$ (4.6)
29	<b>Immaterial items not in business plan detail:</b>		
30	Capital additions deducted for accounting	0.9	2.4
31	Reverse Insurance proceeds included in NIBT	(2.4)	(5.1)
32	Net Underwriting/Finance costs	(2.4)	(2.7)
33	WSIB	(0.8)	(0.8)
34	Tenant Inducement	(0.3)	(0.8)
35	Capital tax provision vs. return	0.8	(1.1)
36	Taxable capital gain (loss)(50%)	1.1	(2.5)
37	Other	(0.2)	(1.8)
38		\$ (3.3)	\$ (12.4)
39			
40	NET Adjustments to Accounting NIBT	\$ (263.0)	\$ (286.4)
41			
42	Taxable Income	\$ 31.7	\$ 128.5
43			
44			
45			
46			
47	Taxable Income	\$ 31.7	\$ 128.5
48			
49	Corporate Income Tax Rate	33%	31%
50			
51	Subtotal	10.5	39.8
52	Less: Tax credits	(3.1)	(4.4)
53	Income Tax	\$ 7.4	\$ 35.4

Note: above amounts include Five Nations

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**

Calculation of Capital Cost allowance (CCA)  
2009 & 2010 Networks Allocation to Transmission  
Year Ending December 31  
(\$ Millions)

**2009 Transmission:**

	Opening		UCC pre-	50% net	UCC for		Closing	
CCA Class	UCC	Net Addition:	1/2 yr	additions	CCA	CCA Rate	CCA	UCC
1	2,701.0	2.8	2,703.9	1.4	2,702.4	4%	108.1	2,595.8
2	826.0	-	826.0	-	826.0	6%	49.6	776.4
3	260.4	-	260.4	-	260.4	5%	13.0	247.4
6	22.7	4.1	26.8	2.1	24.7	10%	2.5	24.3
7	0.1	-	-	-	-	15%	-	-
8	21.6	7.1	28.6	3.6	25.1	20%	5.0	23.6
9	3.4	0.4	3.9	0.2	3.6	25%	0.9	3.0
10	80.7	16.8	97.5	8.4	89.1	30%	26.7	70.8
12	32.7	92.4	125.1	46.2	78.9	100%	78.9	46.2
13	0.1	0.2	0.3	0.1	-	NA	-	0.3
17	12.9	7.2	20.1	3.6	16.5	8%	1.3	18.8
35	0.4	-	0.4	-	0.4	7%	0.0	0.4
42	63.3	44.4	107.7	22.2	85.5	12%	10.3	97.4
45	6.9	-	6.9	-	6.9	45%	3.1	3.8
46	8.6	0.6	9.3	0.3	8.9	30%	2.7	6.6
47	768.2	386.9	1,155.1	193.5	961.6	8%	76.9	1,078.2
50	26.3	-	26.3	-	26.3	55%	14.5	11.8
52	-	17.9	17.9	17.9	17.9	100%	17.9	-
<b>TX UCC</b>	<b>4,835.3</b>	<b>580.8</b>	<b>5,416.2</b>	<b>299.4</b>	<b>5,134.2</b>		<b>411.4</b>	<b>5,004.8</b>
<b>TX Cumulative Eligible Capital</b>	<b>68.6</b>	<b>0.7</b>	<b>69.3</b>	<b>-</b>	<b>69.3</b>	<b>7%</b>	<b>4.9</b>	<b>64.4</b>
					Total CCA		416.2	
					Less Five Nations		(0.4)	
					Total Tx CCA		415.8	

**2010 Transmission:**

[illegible]



Calculation of Capital Cost allowance (CCA)  
2011 & 2012 Networks Allocation to Transmission  
Year Ending December 31  
(\$ Millions)

<u>CCA Class</u>	<u>Opening UCC</u>	<u>Net Additions</u>	<u>UCC pre- 1/2 yr</u>	<u>50% net additions</u>	<u>UCC for CCA</u>	<u>CCA Rate</u>	<u>CCA</u>	<u>Closing UCC</u>
1	2,489.7	1.6	2,491.3		2,491.3	4%	99.7	2,391.60
2	729.9	-	729.9	-	729.9	6%	43.8	686.10
3	235.6	6.8	242.4	3.7	238.7	5%	11.9	230.40
6	52.4	21.3	73.7	10.6	63.1	10%	6.3	67.40
8	36.2	8.5	44.7	4.3	40.4	20%	8.1	36.60
9	2.3	-0.1	2.2		2.2	25%	0.5	1.60
10	61.9	10.6	72.5	5.0	67.5	30%	20.3	52.30
12	7.6	20.3	27.9	9.8	18.1	100%	18.1	9.80
13	0.2	0.9	1.1	0.4	0.6	NA	0.1	0.90
17	25.7	11.2	36.9	5.6	31.3	8%	2.5	34.40
35	0.3	-	0.3		0.3	7%	-	0.30
42	92.9	3.4	96.3	1.7	94.6	12%	11.4	85.00
45	2.1	-	2.1		2.1	45%	0.9	1.10
46	4.6	-	4.6		4.6	30%	1.4	3.20
47	1,523.6	549.6	2,073.2	270.6	1,802.9	8%	144.2	1,929.20
50	5.3	62.4	67.7	31.2	36.5	55%	20.1	47.60
52	-	0.3	0.3		0.3	100%	0.3	-
<b>TX UCC</b>	<b>5,270.2</b>	<b>696.8</b>	<b>5,967.1</b>	<b>342.9</b>	<b>5,624.4</b>		<b>389.6</b>	<b>5,577.5</b>

61.2	0.3	61.5	-	61.5	0.1	4.3	57.2
------	-----	------	---	------	-----	-----	------

Total CCA	393.9
Five Nations	(0.3)
Total Tx CCA	393.6

<u>CCA Class</u>	<u>Opening UCC</u>	<u>Net</u>	<u>UCC pre- 1/2 yr</u>	<u>50% net additions</u>	<u>UCC for CCA</u>	<u>CCA Rate</u>		<u>Closing UCC</u>
1	2,391.6	0.0	2,391.6	-	2,391.6	4%	95.7	2,296.0
2	686.1	0.0	686.1	-	686.1	6%	41.2	644.9
3	230.4	2.4	232.8	1.2	231.6	5%	11.6	221.2
6	67.4	17.7	85.1	8.9	76.2	10%	7.6	77.5
7	0.0	0.0	0.0	-	0.0	15%	0.0	0.0
8	36.6	7.0	43.6	3.5	40.1	20%	8.0	35.6
9	1.6	0.4	2.0	0.2	1.8	25%	0.5	1.6
10	52.3	37.6	89.9	18.8	71.1	30%	21.3	68.6
12	9.8	18.0	27.8	9.0	18.8	100%	18.8	9.0
13	0.9	2.4	3.3	1.2	2.1	20%	0.4	2.8
17	34.4	8.6	43.0	4.3	38.7	8%	3.1	39.9
35	0.3	0.1	0.4	0.0	0.4	7%	0.0	0.4
42	85.0	5.9	90.9	3.0	87.9	12%	10.5	80.3
45	1.1	0.0	1.1	-	1.1	45%	0.5	0.6
46	3.2	0.8	4.0	0.4	3.6	30%	1.1	2.9
47	1,929.2	1076.5	3,005.7	538.2	2,467.5	8%	197.4	2,808.3
50	47.6	5.4	53.0	2.7	50.3	55%	27.7	25.4
<b>TX UCC</b>	<b>5,577.5</b>	<b>1,182.7</b>	<b>6,760.5</b>	<b>591.4</b>	<b>6,169.1</b>	<b>4.0</b>	<b>445.5</b>	<b>6,315.0</b>

57.2	0.0	57.2	0.0	57.2	0.1	4.0	53.2
------	-----	------	-----	------	-----	-----	------

Total CCA	449.5
Five Nations	(0.3)
Total Tx CCA	449.1

**HYDRO ONE NETWORKS INC.**

**TRANSMISSION**

Calculation of Apprenticeship and Education Tax Credit

Test Years

2013 - 2014

Year Ending December 31

(\$ Thousands)

Line No.	Particulars	2013	2014
1	ON Coop Education Tax Credit	\$ 720	\$ 720
2	Eligible Positions	240	240
3			
4	ON Apprenticeship Credit	\$ 1,600	\$ 1,600
5	Eligible Positions	210	210
6			
7	Federal Apprenticeship Credit	\$ 280	\$ 280
8	Eligible Positions	140	140
9			
10	SR&ED	\$ 350	\$ 350
11			
12			
13	TOTAL TAX CREDIT	\$ <u>2,950</u>	\$ <u>2,950</u>

**HYDRO ONE NETWORKS INC.**

**TRANSMISSION**

Calculation of Apprenticeship and Education Tax Credit

Historic Years

2009 - 2010

Year Ending December 31

(\$ Thousands)

Line No.	Particulars	2009	2010
1	ON Coop Education Tax Credit	\$ 621	\$ 834
2	Eligible Positions	235	280
3			
4	ON Apprenticeship Credit	\$ 1,825	\$ 2,454
5	Eligible Positions	224	277
6			
7	Federal Apprenticeship Credit	\$ 299	\$ 317
8	Eligible Positions	151	160
9			
10	SR&ED	\$ 374	\$ 840
11			
12			
13	TOTAL TAX CREDIT	\$ <u>3,119</u>	\$ <u>4,445</u>

1                   **2010 HYDRO ONE NETWORKS INCOME TAX RETURN**

2

3   Attachment 1:           Federal and Ontario Income Tax Return

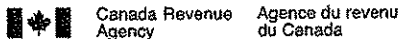
4   Attachment 2:           Calculation of Utility Income Taxes (Transmission and  
5                               Distribution)

6   Attachment 3:           Calculation of Capital Cost Allowance (Transmission and  
7                               Distribution)

1

2

**2010 HYDRO ONE NETWORKS INCOME TAX RETURN**



# T2 CORPORATION INCOME TAX RETURN

200

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, paragraphs, and subparagraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information (GIFI)*, to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see [www.cra.gc.ca](http://www.cra.gc.ca) or Guide T4012, *T2 Corporation - Income Tax Guide*.

055 Do not use this area

## Identification

Business Number (BN) 001 87086 5821 RC0001

### Corporation's name

002 Hydro One Networks Inc.

### Address of head office

Has this address changed since the last time you filed your T2 return? 010 1 Yes ☐ 2 No ☒

(If yes, complete lines 011 to 018.)

011 483 Bay Street, 8th Floor

012 South Tower

City Province, territory, or state

015 Toronto

016 ON

Country (other than Canada)

Postal code/Zip code

017 018 M5G 2P5

### Mailing address (if different from head office address)

Has this address changed since the last time you filed your T2 return? 020 1 Yes ☐ 2 No ☒

(If yes, complete lines 021 to 028.)

021 c/o

022

023

City Province, territory, or state

025

026

Country (other than Canada)

Postal code/Zip code

027 028

### Location of books and records

Has the location of books and records changed since the last time you filed your T2 return? 030 1 Yes ☐ 2 No ☒

(If yes, complete lines 031 to 038.)

031

032

City Province, territory, or state

035

036

Country (other than Canada)

Postal code/Zip code

037 038

### 040 Type of corporation at the end of the tax year

1 ☒ Canadian-controlled private corporation (CCPC) 4 ☐ Corporation controlled by a public corporation

2 ☐ Other private corporation 5 ☐ Other corporation (specify, below)

3 ☐ Public corporation

If the type of corporation changed during the tax year, provide the effective date of the change. 043

YYYY MM DD

### To which tax year does this return apply?

Tax year start Tax year-end  
060 2010-01-01 061 2010-12-31  
YYYY MM DD YYYY MM DD

Has there been an acquisition of control to which subsection 249(4) applies since the previous tax year? 063 1 Yes ☐ 2 No ☒

If yes, provide the date control was acquired 065  
YYYY MM DD

Is the date on line 061 a deemed tax year-end in accordance with subsection 249(3.1)? 066 1 Yes ☐ 2 No ☒

Is the corporation a professional corporation that is a member of a partnership? 067 1 Yes ☐ 2 No ☒

Is this the first year of filing after:  
Incorporation? 070 1 Yes ☐ 2 No ☒  
Amalgamation? 071 1 Yes ☐ 2 No ☒

If yes, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 1 Yes ☐ 2 No ☒

If yes, complete and attach Schedule 24.

Is this the final tax year before amalgamation? 076 1 Yes ☐ 2 No ☒

Is this the final return up to dissolution? 078 1 Yes ☐ 2 No ☒

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada? 080 1 Yes ☒ 2 No ☐ If no, give the country of residence on line 081 and complete and attach Schedule 97.

081

Is the non-resident corporation claiming an exemption under an income tax treaty? 082 1 Yes ☐ 2 No ☒

If yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085 1 ☐ Exempt under paragraph 149(1)(e) or (f)  
2 ☐ Exempt under paragraph 149(1)(f)  
3 ☐ Exempt under paragraph 149(1)(f)  
4 ☐ Exempt under other paragraphs of section 149

Do not use this area

091 092 093 094 095 096  
100



## Attachments

**Financial statement information:** Use GIFI schedules 100, 125, and 141.

**Schedules – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies.**

	Yes	Schedule
Is the corporation related to any other corporations?	<input checked="" type="checkbox"/>	9
Is the corporation an associated CCPC?	<input checked="" type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	<input type="checkbox"/>	49
Does the corporation have any non-resident shareholders?	<input type="checkbox"/>	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	<input type="checkbox"/>	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	<input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	<input checked="" type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	<input checked="" type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	<input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	<input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	<input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	<input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal <i>Income Tax Regulations</i> ?	<input checked="" type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident?	<input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	<input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<input type="checkbox"/>	
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<input checked="" type="checkbox"/>	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	<input type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<input checked="" type="checkbox"/>	3
Is the corporation claiming any type of losses?	<input type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	<input checked="" type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	<input checked="" type="checkbox"/>	6
i) Is the corporation (or its associated corporations) claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or	<input checked="" type="checkbox"/>	7
ii) does the corporation have aggregate investment income at line 440?	<input checked="" type="checkbox"/>	8
Does the corporation have any property that is eligible for capital cost allowance?	<input checked="" type="checkbox"/>	10
Does the corporation have any property that is eligible capital property?	<input type="checkbox"/>	12
Does the corporation have any resource-related deductions?	<input type="checkbox"/>	13
Is the corporation claiming deductible reserves?	<input type="checkbox"/>	16
Is the corporation claiming a patronage dividend deduction?	<input type="checkbox"/>	17
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	<input type="checkbox"/>	18
Is the corporation an investment corporation or a mutual fund corporation?	<input type="checkbox"/>	20
Is the corporation carrying on business in Canada as a non-resident corporation?	<input type="checkbox"/>	21
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	<input type="checkbox"/>	27
Does the corporation have any Canadian manufacturing and processing profits?	<input checked="" type="checkbox"/>	31
Is the corporation claiming an investment tax credit?	<input checked="" type="checkbox"/>	T661
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<input checked="" type="checkbox"/>	
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	<input checked="" type="checkbox"/>	
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	<input checked="" type="checkbox"/>	
Is the corporation claiming a surtax credit?	<input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	<input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	<input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<input type="checkbox"/>	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	<input type="checkbox"/>	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	<input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	<input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	<input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	<input type="checkbox"/>	92



**Attachments – continued from page 2**

	Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256	T1134-A
Did the corporation have any controlled foreign affiliates?	258	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259	T1135
Did the corporation transfer or loan property to a non-resident trust?	260	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	X 55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	X 53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	54

**Additional information**

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes	2 No	X
Is the corporation inactive?	280	1 Yes	2 No	X
Has the major business activity changed since the last return was filed? (enter yes for first-time filers)	281	1 Yes	2 No	X
What is the corporation's major business activity? (only complete if yes was entered at line 281)	282			
If the major business activity involves the resale of goods, show whether it is wholesale or retail	283	1 Wholesale	2 Retail	
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284	Electricity	285	100,000 %
	286		287	%
	288		289	%
Did the corporation immigrate to Canada during the tax year?	291	1 Yes	2 No	X
Did the corporation emigrate from Canada during the tax year?	292	1 Yes	2 No	X
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes	2 No	X
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	294	YYYY MM DD		
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	1 Yes	2 No	

**Taxable income**

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL	300	206,591,994	A
<b>Deduct:</b> Charitable donations from Schedule 2	311		
Gifts to Canada, a province, or a territory from Schedule 2	312		
Cultural gifts from Schedule 2	313		
Ecological gifts from Schedule 2	314		
Gifts of medicine from Schedule 2	315		
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320		
Part VI.1 tax deduction*	325		
Non-capital losses of previous tax years from Schedule 4	331		
Net capital losses of previous tax years from Schedule 4	332		
Restricted farm losses of previous tax years from Schedule 4	333		
Farm losses of previous tax years from Schedule 4	334		
Limited partnership losses of previous tax years from Schedule 4	335		
Taxable capital gains or taxable dividends allocated from a central credit union	340		
Prospector's and grubstaker's shares	350		
Subtotal			B
Subtotal (amount A minus amount B) (if negative, enter "0")		206,591,994	C
<b>Add:</b> Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	355		D
<b>Taxable income</b> (amount C plus amount D)	360	206,591,994	
Income exempt under paragraph 149(1)(t)	370		
<b>Taxable income</b> for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)		206,591,994	Z

\* This amount is equal to 3.2 times the Part VI.1 tax payable at line 724.

# **Small business deduction**

## **Canadian-controlled private corporations (CCPCs) throughout the tax year**

Income from active business carried on in Canada from Schedule 7	400	204,096,311	A
Taxable income from line 360, minus 10/3 of the amount on line 632*, minus 1/(0.38 - X**) 3.57143 times the amount on line 636***, and minus any amount that, because of federal law, is exempt from Part I tax	405	206,591,994	B

## **Calculation of the business limit:**

For all CCPCs, calculate the amount at line 4 below.

400,000	x	Number of days in the tax year before 2009	=	.....	1
		Number of days in the tax year		365	
500,000	x	Number of days in the tax year after 2008	=	.....	500,000 2
		Number of days in the tax year		365	
Add amounts at lines 1 and 2					500,000 4

Business limit (see notes 1 and 2 below)	410	500,000	C
--	-----	---------	---

- Notes:**
- For CCPCs that are not associated, enter the amount from line 4 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate the amount from line 4 by the number of days in the tax year divided by 365, and enter the result on line 410.
  - For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

## **Business limit reduction:**

Amount C	500,000	x	415 ****	30,063,026	D	=	.....	1,336,134,489	E
									11,250
Reduced business limit (amount C minus amount E) (if negative, enter "0")	425								

## **Small business deduction**

Amount A, B, C, or F, whichever is the least	x	17 %	=	.....	430	G
Enter amount G on line 1.						

\* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

\*\* General rate reduction percentage for the tax year. It has to be pro-rated.

\*\*\* Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

## **\*\*\*\* Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the prior year minus \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the current year minus \$10,000,000) x 0.225%
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

# General tax reduction for Canadian-controlled private corporations

## Canadian-controlled private corporations throughout the tax year

Taxable income from line 360						206,591,994	A
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27					B		
Amount QQ from Part 13 of Schedule 27					C		
Amount used to calculate the credit union deduction from Schedule 17					D		
Amount from line 400, 405, 410, or 425, whichever is the least					E		
Aggregate investment income from line 440*				2,495,683	F		
Total of amounts B to F				2,495,683		2,495,683	G
Amount A minus amount G (if negative, enter "0")						204,096,311	H
Amount H	204,096,311	x	Number of days in the tax year after December 31, 2007, and before January 1, 2009		x	8.5 %	=
			Number of days in the tax year	365			I
Amount H	204,096,311	x	Number of days in the tax year after December 31, 2008, and before January 1, 2010		x	9 %	=
			Number of days in the tax year	365			J
Amount H	204,096,311	x	Number of days in the tax year after December 31, 2009, and before January 1, 2011	365	x	10 %	=
			Number of days in the tax year	365			K
Amount H	204,096,311	x	Number of days in the tax year after December 31, 2010, and before January 1, 2012		x	11.5 %	=
			Number of days in the tax year	365			L
Amount H	204,096,311	x	Number of days in the tax year after 2011		x	13 %	=
			Number of days in the tax year	365			L.1

General tax reduction for Canadian-controlled private corporations – Total of amounts I to L.1 20,409,631 M

Enter amount M on line 638.

\* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

# General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)							N
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27					O		
Amount QQ from Part 13 of Schedule 27					P		
Amount used to calculate the credit union deduction from Schedule 17					Q		
Total of amounts O to Q							R
Amount N minus amount R (if negative, enter "0")							S
Amount S		x	Number of days in the tax year after December 31, 2007, and before January 1, 2009		x	8.5 %	=
			Number of days in the tax year	365			T
Amount S		x	Number of days in the tax year after December 31, 2008, and before January 1, 2010		x	9 %	=
			Number of days in the tax year	365			U
Amount S		x	Number of days in the tax year after December 31, 2009, and before January 1, 2011	365	x	10 %	=
			Number of days in the tax year	365			V
Amount S		x	Number of days in the tax year after December 31, 2010, and before January 2012		x	11.5 %	=
			Number of days in the tax year	365			W
Amount S		x	Number of days in the tax year after 2011		x	13 %	=
			Number of days in the tax year	365			W.1

General tax reduction – Total of amounts T to W.1 X

Enter amount X on line 639.

### Refundable portion of Part I tax

#### Canadian-controlled private corporations throughout the tax year

Aggregate investment income ..... **440** .....  $2,495,683 \times 26 \frac{2}{3} \% =$  ..... **665,515** A

Foreign non-business income tax credit from line 632 .....

#### Deduct:

Foreign investment income ..... **445** .....  $\times 9 \frac{1}{3} \% =$  .....  
(If negative, enter "0") .....

Amount A minus amount B (if negative, enter "0") ..... **665,515** C

Taxable income from line 360 ..... **206,591,994**

#### Deduct:

Amount from line 400, 405, 410, or 425, whichever is the least .....

Foreign non-business  
income tax credit  
from line 632 .....  $\times 25 / 9 =$  .....

Foreign business  
income tax credit  
from line 636 .....  $\times 1(0.38 - X^*)$   
 $3.57143 =$  .....

**206,591,994**  
 $\times 26 \frac{2}{3} \% =$  ..... **55,091,198** D

Part I tax payable minus investment tax credit refund (line 700 minus line 780) ..... **35,672,957** E

Refundable portion of Part I tax – Amount C, D, or E, whichever is the least ..... **450** ..... **665,515** F

\* General rate reduction percentage for the tax year. It has to be pro-rated.

### Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year ..... **460** ..... **285,419**  
Deduct: Dividend refund for the previous tax year ..... **465** ..... **285,419**

#### Add the total of:

Refundable portion of Part I tax from line 450 above ..... **665,515**

Total Part IV tax payable from Schedule 3 .....

Net refundable dividend tax on hand transferred from a predecessor corporation on  
amalgamation, or from a wound-up subsidiary corporation ..... **480** ..... **665,515**

Refundable dividend tax on hand at the end of the tax year – Amount G plus amount H ..... **485** ..... **665,515**

### Dividend refund

#### Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 of Schedule 3 ..... **70,455,244**  $\times 1 / 3$  ..... **23,485,081** I

Refundable dividend tax on hand at the end of the tax year from line 485 above ..... **665,515** J

Dividend refund – Amount I or J, whichever is less (enter this amount on line 784) ..... **665,515**

**Part I tax**

<b>Base amount of Part I tax</b> – Taxable income (line 360 or amount Z, whichever applies) multiplied by 38 %	550	78,504,958	A
Recapture of investment tax credit from Schedule 31	602		B
<b>Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income</b> (if it was a CCPC throughout the tax year)			
Aggregate investment income from line 440		2,495,683	I
Taxable income from line 360		206,591,994	
<b>Deduct:</b>			
Amount from line 400, 405, 410, or 425, whichever is the least			
Net amount		206,591,994	II
<b>Refundable tax on CCPC's investment income</b> – 6 2 / 3 % of whichever is less: amount I or II	604	166,379	C
		<b>Subtotal (add lines A to C)</b>	<b>78,671,337 D</b>
<b>Deduct:</b>			
Small business deduction from line 430			1
Federal tax abatement	608	20,659,199	
Manufacturing and processing profits deduction from Schedule 27	616		
Investment corporation deduction	620		
Taxed capital gains 624			
Additional deduction – credit unions from Schedule 17	628		
Federal foreign non-business income tax credit from Schedule 21	632		
Federal foreign business income tax credit from Schedule 21	636		
General tax reduction for CCPCs from amount M	638	20,409,631	
General tax reduction from amount X	639		
Federal logging tax credit from Schedule 21	640		
Federal qualifying environmental trust tax credit	648		
Investment tax credit from Schedule 31	652	1,929,550	
		<b>Subtotal</b>	<b>42,998,380 E</b>
<b>Part I tax payable</b> – Line D minus line E			
Enter amount F on line 700.		35,672,957	F

## Summary of tax and credits

### Federal tax

Part I tax payable	700	35,672,957
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
<b>Total federal tax</b>		<b>35,672,957</b>

### Add provincial or territorial tax:

Provincial or territorial jurisdiction . . . **750** ON  
(If more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta) . . . **760** 31,670,637  
Provincial tax on large corporations (New Brunswick\* and Nova Scotia) . . . **765**

31,670,637 ▶ 31,670,637

### Deduct other credits:

Investment tax credit refund from Schedule 31 . . . **780**  
Dividend refund . . . **784** 665,515  
Federal capital gains refund from Schedule 18 . . . **788**  
Federal qualifying environmental trust tax credit refund . . . **792**  
Canadian film or video production tax credit refund (Form T1131) . . . **796**  
Film or video production services tax credit refund (Form T1177) . . . **797**  
Tax withheld at source . . . **800**

Total payments on which tax has been withheld . . . **801**  
Provincial and territorial capital gains refund from Schedule 18 . . . **808**  
Provincial and territorial refundable tax credits from Schedule 5 . . . **812**  
Tax instalments paid . . . **840** 66,368,025

**Total credits** **890** 67,033,540 ▶ 67,033,540 B

Refund code **894** 2 Overpayment

Balance (line A minus line B) 310,054

### Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information **910**  
Branch number  
**914** Institution number **918** Account number

If the result is negative, you have an overpayment.  
If the result is positive, you have a balance unpaid.  
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid 310,054

Enclosed payment **898**

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due?

**896** 1 Yes ☐ 2 No ☒

\* The New Brunswick tax on large corporations is eliminated effective January 1, 2009.

## Certification

I, **950** ALICANDRI **951** VINCENT **954** Vice President, Corporate Tax  
Last name in block letters First name in block letters Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I further certify that the method of calculating income for this tax year is consistent with that of the previous year except as specifically disclosed in a statement attached to this return.

**955** Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation

**956** (416) 345-6778  
Telephone number

Is the contact person the same as the authorized signing officer? If no, complete the information below

**957** 1 Yes ☐ 2 No ☒

**958** BRIAN SOARES  
Name in block letters

**959** (416) 345-6782  
Telephone number

## Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.  
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

**990** 1





Canada Revenue Agency  
Agence du revenu  
du Canada

**SCHEDULE 141**

**NOTES CHECKLIST**

Corporation's name <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year-end Year Month Day <b>2010-12-31</b>
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- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant") who prepared or reported on the financial statements.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI) for Corporations* and Guide T4012, *T2 Corporation - Income Tax Guide*.
- Complete this schedule, and include it with your T2 return along with the other GIFI schedules.

If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

**Part 1 - Information on the accountant preparing or reporting on the financial statements**

Does the accountant have a professional designation? **095** 1 Yes ☒ 2 No ☐

Is the accountant connected\* with the corporation? **097** 1 Yes ☒ 2 No ☐

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note:** If the accountant does not have a professional designation or is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

**Part 2 - Type of involvement with the financial statements**

Choose the option that represents the highest level of involvement of the accountant: **198**

Completed an auditor's report	1	<input type="checkbox"/>
Completed a review engagement report	2	<input type="checkbox"/>
Conducted a compilation engagement	3	<input checked="" type="checkbox"/>

**Part 3 - Reservations**

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation? **099** 1 Yes ☐ 2 No ☐

**Part 4 - Other information**

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options: **110**

Prepared the tax return (financial statements prepared by client)	1	<input checked="" type="checkbox"/>
Prepared the tax return and the financial information contained therein (financial statements have not been prepared)	2	<input type="checkbox"/>

Were notes to the financial statements prepared? **101** 1 Yes ☒ 2 No ☐

If yes, complete lines 102 to 107 below:

Are any values presented at other than cost?	<b>102</b>	1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>
Has there been a change in accounting policies since the last return?	<b>103</b>	1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>
Are subsequent events mentioned in the notes?	<b>104</b>	1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>
Is re-evaluation of asset information mentioned in the notes?	<b>105</b>	1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>
Is contingent liability information mentioned in the notes?	<b>106</b>	1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>
Is information regarding commitments mentioned in the notes?	<b>107</b>	1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>

Does the corporation have investments in joint venture(s) or partnership(s)? **108** 1 Yes ☐ 2 No ☒

If yes, complete line 109 below:

Are you filing financial statements of the joint venture(s) or partnership(s)?	<b>109</b>	1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>
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**NET INCOME (LOSS) FOR INCOME TAX PURPOSES**

**SCHEDULE 1**

Corporation's name	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 Corporation Income Tax Guide.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Amount calculated on line 9999 from Schedule 125 ..... 568,173,743 A

**Add:**

Provision for income taxes – current	101	58,742,384	
Provision for income taxes – deferred	102	-10,071,412	
Interest and penalties on taxes	103	1,608,329	
Amortization of tangible assets	104	550,221,144	
Taxable capital gains from Schedule 6	113	2,495,683	
Scientific research expenditures deducted per financial statements	118	4,380,023	
Non-deductible meals and entertainment expenses	121	5,727,669	
Reserves from financial statements – balance at the end of the year	126	1,367,959,489	
Subtotal of additions		1,981,063,309	1,981,063,309

**Other additions:**

Capital items expensed	206	5,044,043	
Debt issue expense	208	2,825,388	

**Miscellaneous other additions:**

600 Other Adds - See attached schedule	290	16,916,953	
601 Capital tax expensed (a/c 683010)	291	8,816,706	
602 OCI-Unrealized hedge loss	292	16,559	
603 Federal apprenticeship credit 2009		498,838	
Total	293	498,838	
604 Ontario Co op and Appreniceship Credit in OMA 2010		1,339,423	
Total	294	1,339,423	
Subtotal of other additions	199	35,457,910	35,457,910
Total additions	500	2,016,521,219	2,016,521,219

**Deduct:**

Capital cost allowance from Schedule 8	403	774,930,452	
Cumulative eligible capital deduction from Schedule 10	405	7,010,510	
Deferred and prepaid expenses	409	7,044,985	
SR&ED expenditures claimed in the year from Form T661 (line 460)	411	6,380,503	
Reserves from financial statements – balance at the beginning of the year	414	1,338,772,131	
Subtotal of deductions		2,134,138,581	2,134,138,581



**Other deductions:**

**Miscellaneous other deductions:**

700	Interest cap for acct, exp for tax (761401-13)	390	53,303,600	
701	Capital tax deduction	391	10,636,763	
702	Federal ATC and ITC's credited to OM&A in 2010	392	1,122,845	
703	Deduct OPEB costs capitalized in Sch013 addback		34,375,953	
	Total	393	34,375,953	
704	Other deductions (see attached)		139,463,400	
	Reverse insurance proceeds taken into income		5,061,826	
	Total	394	144,525,226	
	Subtotal of other deductions	499	243,964,387	243,964,387
	Total deductions	510	2,378,102,968	2,378,102,968
	Net income (loss) for income tax purposes – enter on line 300 of the T2 return			206,591,994

T2 SCH 1 E (10)

Canada

## Attached Schedule with Total

Line 409 -- Deferred and prepaid expenses

Title D-Sch 001 - Deferred or prepaid expenses deducted for tax(line 409)

Description	Amount
Def Underwriting costs deductible for tax	3,950,000 00
Def Prospectus fees deductible for tax	187,348 00
Bond Premium/Discount amortization (761120,761130)	2,837,637 00
Bond Discount	70,000 00
<b>Total</b>	<b>7,044,985 00</b>

## Attached Schedule with Total

Line 206 – Capital items expensed

Title A-Sch 001 - Capital items expensed added back for tax (line 206)

Description	Amount
Computer system software (A/C 620040)	34,706 00
Computer Application Software (A/C 620046)	2,300,635 00
Equipment under 2k (A/C 620510)	2,708,702 00
<b>Total</b>	<b>5,044,043 00</b>

## Attached Schedule with Total

Line 208 – Debt issue expense

Title B-Sch 001- Debt issue expenses added back for tax (line 208)

Description

	Amount
Amortization of underwriting fee (GL #761780)	2,408,545 00
Amortization of Prospectus fees (GL #761790)	416,843 00
Total	2,825,388 00

## Attached Schedule with Total

Line 704 – Amount

Title 704.1 - Amount for line 704.1

Description	Amount
Removal Costs	6,079,709 00
Reverse environmental interest reflected on S-13	15,285,515 00
Amortization of WSIB gain included in income	1,793,020 00
Capitalized Overhead general and administration	42,995,411 00
Pension Cost Deductions	57,635,907 00
Hedging loss amortization, deduct accounting (761770)	16,559 00
Landscaping adjustments	7,678,309 00
Amortization of Capital contribution (741701)	234,036 00
RARA Amortization included in Depreciation addback	7,744,934 00
<b>Total</b>	<b>139,463,400 00</b>



Attached Schedule with Total

Line 392 – Amount for line 702

Title Line 702 – Amount for line 702

Description	Amount
2010 Federal Tax credits (ATC & SRED)	1,122,845.00
Total	1,122,845.00

## Attached Schedule with Total

Line 290 -- Amount for line 600

Title Line 290 -- Amount for line 600

Explanatory note

To offset deductions on Schedule 134

Description	Amount
Reverse environmental valuation reflected on S(13)	16,140,364 00
Offset BS item on Schedule 13	776,589 00
Total	16,916,953 00

**DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND  
PART IV TAX CALCULATION**

**SCHEDULE 3**

Name of corporation <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year-end Year Month Day <b>2010-12-31</b>
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- This schedule is for the use of any corporation to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
  - taxable dividends paid in the tax year that qualify for a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a tax year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- Enter in column F1, the amount of dividends received reported in column 240 that are eligible.
- Under column F2, enter the code that applies to the deductible taxable dividend.

**Part 1 – Dividends received in the tax year**

Do not include dividends received from foreign non-affiliates.		Complete if payer corporation is connected			
Name of payer corporation (from which the corporation received the dividend)	A	B Enter 1 if payer corporation is connected	C Business Number of connected corporation	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD	E Non-taxable dividend under section 83
<b>200</b>		<b>205</b>	<b>210</b>	<b>220</b>	<b>230</b>
1		2			
<b>Total (enter on line 402 of Schedule 1)</b>					

**Note:** If your corporation's tax year-end is different than that of the connected payer corporation, your corporation could have received dividends from more than one tax year of the payer corporation. If so, use a separate line to provide the information for each tax year of the payer corporation.

			Complete if payer corporation is connected		
F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d)*	F1 Eligible dividends (included in column F)	F2	G Total taxable dividends paid by connected payer corporation (for tax year in column D)	H Dividend refund of the connected payer corporation (for tax year in column D)**	I Part IV tax before deductions F x 1 / 3 ***
<b>240</b>			<b>250</b>	<b>260</b>	<b>270</b>
1					
					<b>J</b>

**Total (enter the amount from column F on line 320 of the T2 return and amount J in Part 2)**

\* If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

\*\* If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

\*\*\* For dividends received from connected corporations: Part IV tax =  $\frac{\text{Column F} \times \text{Column H}}{\text{Column G}}$

**Part 2 – Calculation of Part IV tax payable**

Part IV tax before deductions (amount J in Part 1) .....

**Deduct:**

Part IV.1 tax payable on dividends subject to Part IV tax ..... **320** .....

Subtotal .....

**Deduct:**

Current-year non-capital loss claimed to reduce Part IV tax ..... **330** .....

Non-capital losses from previous years claimed to reduce Part IV tax ..... **335** .....

Current-year farm loss claimed to reduce Part IV tax ..... **340** .....

Farm losses from previous years claimed to reduce Part IV tax ..... **345** .....

Total losses applied against Part IV tax ..... x 1 / 3 = .....

Part IV tax payable (enter amount on line 712 of the T2 return) ..... **360** .....

**Part 3 – Taxable dividends paid in the tax year that qualify for a dividend refund**

	A	B	C	D	D1
	Name of connected recipient corporation	Business Number	Tax year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD	Taxable dividends paid to connected corporations	Eligible dividends (included in column D)
	<b>400</b>	<b>410</b>	<b>420</b>	<b>430</b>	
1	Hydro One Inc.	86999 4731 RC0001	2010-12-31	70,455,244	
2					

**Note**

If your corporation's tax year-end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information for each tax year of the recipient corporation.

Total **70,455,244**

Total taxable dividends paid in the tax year to other than connected corporations ..... **450** .....

Eligible dividends (included in line 450) ..... **450a** .....

Total taxable dividends paid in the tax year that qualify for a dividend refund (total of column D above plus line 450) ..... **460** ..... **70,455,244**

**Part 4 – Total dividends paid in the tax year**

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460 above) is different from the total dividends paid in the tax year.

Total taxable dividends paid in the tax year for the purposes of a dividend refund (from above) ..... **70,455,244**

Other dividends paid in the tax year (total of 510 to 540) ..... **500** ..... **70,455,244**

Total dividends paid in the tax year .....

**Deduct:**

Dividends paid out of capital dividend account ..... **510** .....

Capital gains dividends ..... **520** .....

Dividends paid on shares described in subsection 129(1.2) ..... **530** .....

Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year ..... **540** .....

Subtotal ..... **70,455,244**

Total taxable dividends paid in the tax year that qualify for a dividend refund ..... **70,455,244**



**SCHEDULE 5**

**TAX CALCULATION SUPPLEMENTARY – CORPORATIONS**

Corporation's name <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year-end Year Month Day <b>2010-12-31</b>
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- Use this schedule if, during the tax year, the corporation:
  - had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only complete columns A, B and D in Part 1);
  - is claiming provincial or territorial tax credits or rebates (see Part 2); or
  - has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation – Income Tax Guide*.
- Enter the regulation number in field 100 of Part 1.

**Part 1 – Allocation of taxable income**

A Jurisdiction Tick yes if the corporation had a permanent establishment in the jurisdiction during the tax year. *		B Total salaries and wages paid in jurisdiction	C (B x taxable income**) / G	D Gross revenue	E (D x taxable income**) / H	F Allocation of taxable income (C + E) x 1/2 (where either G or H is nil, do not multiply by 1/2)
Newfoundland and Labrador	003 1 Yes <input type="checkbox"/>	103		143		
Newfoundland and Labrador offshore	004 1 Yes <input type="checkbox"/>	104		144		
Prince Edward Island	005 1 Yes <input type="checkbox"/>	105		145		
Nova Scotia	007 1 Yes <input type="checkbox"/>	107		147		
Nova Scotia offshore	008 1 Yes <input type="checkbox"/>	108		148		
New Brunswick	009 1 Yes <input type="checkbox"/>	109		149		
Quebec	011 1 Yes <input type="checkbox"/>	111		151		
Ontario	013 1 Yes <input type="checkbox"/>	113		153		
Manitoba	015 1 Yes <input type="checkbox"/>	115		155		
Saskatchewan	017 1 Yes <input type="checkbox"/>	117		157		
Alberta	019 1 Yes <input type="checkbox"/>	119		159		
British Columbia	021 1 Yes <input type="checkbox"/>	121		161		
Yukon	023 1 Yes <input type="checkbox"/>	123		163		
Northwest Territories	025 1 Yes <input type="checkbox"/>	125		165		
Nunavut	026 1 Yes <input type="checkbox"/>	126		166		
Outside Canada	027 1 Yes <input type="checkbox"/>	127		167		
<b>Total</b>		<b>129</b> <b>G</b>		<b>169</b> <b>H</b>		

\* "Permanent establishment" is defined in Regulation 400(2).

\*\* Starting in 2009, if the corporation has income or loss from an international banking centre; the taxable income is the amount on line 360 or line Z of the T2 return plus the total amount not required to be included, or minus the total amount not allowed to be deducted, in calculating the corporation's income under section 33.1 of the federal *Income Tax Act*.

**Notes:**

1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see the instructions for Schedule 5 in the *T2 Corporation – Income Tax Guide*.
2. If the corporation has provincial or territorial tax payable, complete Part 2.

**Part 2 – Newfoundland & Labrador tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Income taxed at low rate	Effective low rate (%)	Income taxed at high rate	Effective high rate (%)	Provincial or territorial tax payable before credits
206,591,994				5.0000		14.0000	
Offshore tax				5.0000		14.0000	
<b>Newfoundland and Labrador tax before credits</b>				<b>200</b>			
<b>Add:</b> Newfoundland and Labrador offshore tax				<b>205</b>			
<b>Gross Newfoundland and Labrador tax</b>					<b>A1</b>		
<b>Deduct:</b>							
Newfoundland and Labrador political contribution tax credit				<b>500</b>			
Contribution				<b>891</b>			
Newfoundland and Labrador foreign tax credit (from Schedule 21)				<b>501</b>			
Newfoundland and Labrador manufacturing and processing profits tax credit (from Schedule 300)				<b>503</b>			
Newfoundland and Labrador direct equity tax credit (from Schedule 303)				<b>505</b>			
Newfoundland and Labrador resort property investment tax credit (from Schedule 304)				<b>507</b>			
Newfoundland and Labrador small business tax holiday *				<b>511</b>			
Small business tax holiday certificate number (from Form NLSBTH)				<b>832</b>			
<b>Subtotal</b>					<b>B1</b>		
<b>Subtotal (amount A1 minus amount B1) (if negative, enter "0")</b>					<b>C1</b>		
<b>Add:</b> Newfoundland and Labrador capital tax on financial institutions (from Schedule 305)				<b>518</b>			
<b>Total Newfoundland and Labrador tax payable before refundable credits (amount C1 plus amount on line 518) (if negative, enter "0")</b>					<b>D1</b>		
<b>Deduct:</b>							
Newfoundland and Labrador research and development tax credit (from Schedule 301)				<b>520</b>			
Newfoundland and Labrador film and video industry tax credit **				<b>521</b>			
Certificate number				<b>821</b>			
<b>Subtotal</b>					<b>E1</b>		
<b>Net Newfoundland and Labrador tax payable or refundable credit (amount D1 minus amount E1) (if a credit, enter a negative amount) Include this amount on line 255.</b>				<b>209</b>	<b>F1</b>		

\* The amount of Newfoundland and Labrador small business tax holiday cannot be more than the gross Newfoundland and Labrador tax minus all other Newfoundland and Labrador tax credits (including the refundable credits).

\*\* To claim the credit, file the original or a copy of the certificate with your T2 return. If you are filing your T2 return electronically, send the original or a copy of the certificate to your tax centre.

**Part 2 – Prince Edward Island tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Income taxed at low rate	Effective low rate (%)	Income taxed at high rate	Effective high rate (%)	Provincial or territorial tax payable before credits
206,591,994				1.2712		16.0000	
<b>Prince Edward Island tax before credits</b>				<b>210</b>	<b>A2</b>		
<b>Deduct:</b>							
Prince Edward Island political contribution tax credit				<b>525</b>			
Contribution				<b>892</b>			
Prince Edward Island foreign tax credit (from Schedule 21)				<b>528</b>			
Prince Edward Island corporate investment tax credit (from Schedule 321)				<b>530</b>			
<b>Subtotal</b>					<b>B2</b>		
<b>Net Prince Edward Island tax payable (amount A2 minus amount B2) (if negative, enter "0")</b>				<b>214</b>	<b>C2</b>		
<b>Include this amount on line 255.</b>							

**Part 2 – Nova Scotia tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
206,591,994			
Offshore tax			

**Nova Scotia tax before credits** (from Schedule 346) ..... **215**

**Add:**

Nova Scotia offshore tax (from Schedule 346) ..... **220**

Recapture of Nova Scotia research and development tax credit (from Schedule 340) ..... **221**

Gross Nova Scotia tax ..... **A3**

**Deduct:**

Nova Scotia political contribution tax credit ..... **550**

Contribution ..... **893**

Nova Scotia foreign tax credit (from Schedule 21) ..... **554**

Nova Scotia manufacturing and processing investment tax credit (from Schedule 344) ..... **561**

Nova Scotia corporate tax reduction for new small businesses \* (from Schedule 341) ..... **556**

Certificate number (from Schedule 341) ..... **834**

Subtotal ..... **B3**

Total Nova Scotia tax payable before refundable credits (amount A3 minus amount B3) (if negative, enter "0") ..... **C3**

**Deduct:**

Nova Scotia film industry tax credit (from Schedule 345)\*\* ..... **565**

Certificate number (from Schedule 345) ..... **836**

Nova Scotia research and development tax credit (from Schedule 340) ..... **566**

Nova Scotia digital media tax credit (from Schedule 347)\*\* ..... **567**

Certificate number ..... **838**

Subtotal ..... **D3**

**Net Nova Scotia tax payable or refundable credit** (amount C3 minus amount D3) ..... **224** **E3**

(if a credit, enter a negative amount) Include this amount on line 255.

\* The amount of Nova Scotia corporate tax reduction for new small businesses cannot be more than the gross Nova Scotia tax minus all other Nova Scotia tax credits (including the refundable credits).

\*\* To claim the credit, file the original or a copy of the certificate with your T2 return. If you are filing your T2 return electronically, send the original or a copy of the certificate to your tax centre.

**Part 2 – New Brunswick tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
206,591,994			

New Brunswick tax before credits (from Schedule 366) ..... **225**

**Add:**

Recapture of New Brunswick research and development tax credit  
(from Schedule 360) ..... **573**

Gross New Brunswick tax ..... **A4**

**Deduct:**

New Brunswick political contribution tax credit ..... **575**

Contribution ..... **894**

New Brunswick foreign tax credit (from Schedule 21) ..... **576**

New Brunswick non-refundable research and development tax credit (from Schedule 360) .. **577**

Subtotal ..... **B4**

Total New Brunswick tax payable before refundable credits (amount A4 minus amount B4) (if negative, enter "0") ..... **C4**

**Deduct:**

New Brunswick film tax credit \* ..... **595**

Certificate number (from Schedule 365) ..... **850**

New Brunswick refundable research and development tax credit (from Schedule 360) ..... **597**

Subtotal ..... **D4**

Net New Brunswick tax payable or refundable credit (amount C4 minus amount D4) ..... **229** **E4**

(If a credit, enter a negative amount) Include this amount on line 255.

\* To claim the credit, file the original certificate with your T2 return. If you are filing your T2 return electronically, send the original certificate to your tax centre.



**Part 2 – Ontario tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
206,591,994		206,591,994	26,800,019

<b>Ontario basic income tax</b> (from Schedule 500)	270	26,839,998	
<b>Deduct:</b> Ontario small business deduction (from schedule 500)	402	39,979	
		Subtotal (if negative, enter "0")	26,800,019
			26,800,019 A6
<b>Add:</b>			
Surtax re Ontario small business deduction (from Schedule 500)	272	39,979	
Ontario additional tax re Crown royalties (from Schedule 504)	274		
Ontario transitional tax debits (from Schedule 506)	276		
Recapture of Ontario research and development tax credit (from Schedule 508)	277		
		Subtotal	39,979
			39,979 B6
		Subtotal (amount A6 plus amount B6)	26,839,998 C6
<b>Deduct:</b>			
Ontario resource tax credit (from Schedule 504)	404		
Ontario tax credit for manufacturing and processing (from Schedule 502)	406		
Ontario foreign tax credit (from Schedule 21)	408		
Ontario credit union tax reduction (from Schedule 500)	410		
Ontario transitional tax credits (from Schedule 506)	414	12,057	
Ontario political contributions tax credit (from Schedule 525)	415		
		Subtotal	12,057
			12,057 D6
		Subtotal (amount C6 minus amount D6) (if negative, enter "0")	26,827,941 E6
<b>Deduct:</b> Ontario research and development tax credit (from Schedule 508)		416	314,151
Ontario corporate income tax payable before Ontario corporate minimum tax credit (amount E6 minus amount on line 416) (if negative, enter "0")			26,513,790 F6
<b>Deduct:</b> Ontario corporate minimum tax credit (from schedule 510)		418	
Ontario corporate income tax payable (amount F6 minus amount on line 418) (if negative, enter "0")			26,513,790 G6
<b>Add:</b>			
Ontario corporate minimum tax (from Schedule 510)	278		
Ontario special additional tax on life insurance corporations (from Schedule 512)	280		
Ontario capital tax (from Schedule 514 or Schedule 515, whichever applies)	282	10,636,763	
		Subtotal	10,636,763
			10,636,763 H6
<b>Total Ontario tax payable before refundable credits</b> (amount G6 plus amount H6)			37,150,553 I6
<b>Deduct:</b>			
Ontario qualifying environmental trust tax credit	450		
Ontario co-operative education tax credit (from Schedule 550)	452	1,390,565	
Ontario apprenticeship training tax credit (from Schedule 552)	454	4,089,351	
Ontario computer animation and special effects tax credit (from Schedule 554)	456		
Ontario film and television tax credit (from Schedule 556)	458		
Ontario production services tax credit (from Schedule 558)	460		
Ontario interactive digital media tax credit (from Schedule 560)	462		
Ontario sound recording tax credit (from Schedule 562)	464		
Ontario book publishing tax credit (from Schedule 564)	466		
Ontario innovation tax credit (from Schedule 566)	468		
Ontario business-research institute tax credit (from Schedule 568)	470		
Other Ontario tax credits			
		Subtotal	5,479,916
			5,479,916 J6
<b>Net Ontario tax payable or refundable credit</b> (amount I6 minus amount J6) (if a credit, enter a negative amount) Include this amount on line 255.	290		31,670,637 K6

**Part 2 – Manitoba tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
206,591,994			

Manitoba tax before credits (from Schedule 383) ..... **230** ..... A7

**Deduct:**

Manitoba foreign tax credit (from Schedule 21) ..... 601 .....  
 Manitoba manufacturing investment tax credit (from Schedule 381) ..... 605 .....  
 Manitoba research and development tax credit (from Schedule 380) ..... 606 .....  
 Manitoba co-op education and apprenticeship tax credit (from schedule 384) ..... 603 .....  
 Manitoba odour-control tax credit (from schedule 385) ..... 607 .....  
 Manitoba small business venture capital tax credit (from Schedule 387) ..... 608 .....  
 Manitoba cooperative development tax credit ..... 609 .....  
 Other Manitoba tax credits .....

Subtotal ..... **B7**

Total Manitoba tax payable before refundable credits (amount A7 minus amount B7) (if negative, enter "0") ..... **C7**

**Deduct:**

Manitoba refundable cooperative development tax credit ..... 612 .....  
 Manitoba refundable research and development tax credit (from Schedule 380) ..... 613 .....  
 Manitoba interactive digital media tax credit ..... 614 .....  
 Manitoba book publishing tax credit (from Schedule 389) ..... 615 .....  
 Manitoba green energy equipment tax credit ..... 619 .....  
 Manitoba film and video production tax credit (from Schedule 388) ..... 620 .....  
 Manitoba refundable manufacturing investment tax credit (from Schedule 381) ..... 621 .....  
 Manitoba refundable co-op education and apprenticeship tax credit (from Schedule 384) ..... 622 .....  
 Manitoba refundable odour-control tax credit for agricultural corporations (from Schedule 385) ..... 623 .....  
 Other Manitoba refundable tax credits .....

Subtotal ..... **D7**

Net Manitoba tax payable or refundable credit (amount C7 minus amount D7) ..... **234** ..... E7

(If a credit, enter a negative amount) Include this amount on line 255.

**Part 2 – Saskatchewan tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
206,591,994			

Saskatchewan tax before credits (from Schedule 411) ..... **235** ..... A8

**Deduct:**

Saskatchewan political contribution tax credit ..... **624** .....

Contribution ..... **890** .....

Saskatchewan foreign tax credit (from Schedule 21) ..... **625** .....

Saskatchewan manufacturing and processing profits tax reduction (from Schedule 404) ... **626** .....

Saskatchewan manufacturing and processing investment tax credit (from Schedule 402) ... **630** .....

Saskatchewan research and development tax credit (from Schedule 403) ..... **631** .....

Saskatchewan royalty tax rebate (from Schedule 400) ..... **632** .....

Subtotal ..... **B8** .....

Total Saskatchewan tax payable before refundable credits (amount A8 minus amount B8) (if negative, enter "0") ..... **C8** .....

**Deduct:**

Saskatchewan qualifying environmental trust tax credit ..... **641** .....

Saskatchewan film employment tax credit \* ..... **643** .....

Certificate number ..... **860** .....

Saskatchewan refundable manufacturing and processing investment tax credit (from Schedule 402) ..... **644** .....

Saskatchewan refundable research and development tax credit (from Schedule 403) ..... **645** .....

Subtotal ..... **D8** .....

Net Saskatchewan tax payable or refundable credit (amount C8 minus amount D8) ..... **239** ..... E8

(if a credit, enter a negative amount) Include this amount on line 255.

\* To claim the credit, file the original or a copy of the certificate with your T2 return. If you are filing your T2 return electronically, send the original or a copy of the certificate to your tax centre.

**Part 2 – British Columbia tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
206,591,994			

**British Columbia tax before credits** (from Schedule 427) ..... **240** \_\_\_\_\_

**Add:**

Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666/Schedule 425) ..... **241** \_\_\_\_\_

Gross British Columbia tax ..... **A10**

**Deduct:**

British Columbia foreign tax credit (from Schedule 21) ..... **650** \_\_\_\_\_

British Columbia logging tax credit (from FIN 542) ..... **651** \_\_\_\_\_

British Columbia political contribution tax credit ..... **653** \_\_\_\_\_

Contribution ..... **896** \_\_\_\_\_

British Columbia small business venture capital tax credit ..... **656** \_\_\_\_\_

Credit at the end of previous tax year ..... **880** \_\_\_\_\_

Current-year credit ..... **881** \_\_\_\_\_

Certificate number (from SBVC 10) ..... **882** \_\_\_\_\_

British Columbia manufacturing and processing tax credit (from Schedule 426) ..... **660** \_\_\_\_\_

British Columbia SR&ED non-refundable tax credit (from Form T666/Schedule 425) ..... **659** \_\_\_\_\_

Subtotal ..... **B10**

Total British Columbia tax payable before refundable credits (amount A10 minus amount B10) (if negative, enter "0") ..... **C10**

**Deduct:**

British Columbia qualifying environmental trust tax credit ..... **670** \_\_\_\_\_

British Columbia film and television tax credit (from Form T1196/Schedule 422) ..... **671** \_\_\_\_\_

British Columbia production services tax credit (from Form T1197/Schedule 423) ..... **672** \_\_\_\_\_

British Columbia mining exploration tax credit (from Schedule 421) ..... **673** \_\_\_\_\_

British Columbia SR&ED refundable tax credit (from Form T666/Schedule 425) ..... **674** \_\_\_\_\_

British Columbia book publishing tax credit (amount on line 886 multiplied by 90%) ..... **665** \_\_\_\_\_

Base amount of Publishing support \* ..... **886** \_\_\_\_\_

contributions received in the tax year

British Columbia training tax credit (from Schedule 428) ..... **679** \_\_\_\_\_

British Columbia interactive digital media tax credit (from Schedule 429) ..... **680** \_\_\_\_\_

Subtotal ..... **D10**

**Net British Columbia tax payable or refundable credit** (amount C10 minus amount D10) ..... **244** ..... **E10**

(if a credit, enter a negative amount) Include this amount on line 255.

\* Previously Book Publishing Industry Development Program.

**Part 2 – Yukon tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
206,591,994			

**Yukon tax before credits** (from Schedule 443) ..... **245** ..... A11

**Deduct:**

Yukon political contribution tax credit ..... **675** .....

Contribution ..... **897** .....

Yukon foreign tax credit (from Schedule 21) ..... **676** .....

Yukon manufacturing and processing profits tax credit (from Schedule 440) ..... **677** .....

Subtotal ..... **B11**

**Total Yukon tax payable before refundable credits** (amount A11 minus amount B11) (if negative, enter "0") ..... **C11**

**Deduct:** Yukon research and development tax credit (from Schedule 442) ..... **698** ..... D11

**Net Yukon tax payable or refundable credit** (amount C11 minus amount D11) ..... **249** ..... E11

(if a credit, enter a negative amount) Include this amount on line 255.

**Part 2 – Northwest Territories tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Income taxed at low rate	Effective low rate (%)	Income taxed at high rate	Effective high rate (%)	Provincial or territorial tax payable before credits
206,591,994				4.0000		11.5000	

**Northwest Territories tax before credits** ..... **250** ..... A12

**Deduct:**

Northwest Territories political contribution tax credit ..... **700** .....

Contribution ..... **898** .....

Northwest Territories foreign tax credit (from Schedule 21) ..... **701** .....

Northwest Territories investment tax credit (from Schedule 460) ..... **705** .....

Subtotal ..... **B12**

**Net Northwest Territories tax payable** (amount A12 minus amount B12) (if negative, enter "0") ..... **254** ..... C12

Include this amount on line 255.

**Part 2 – Nunavut tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Income taxed at low rate	Effective low rate (%)	Income taxed at high rate	Effective high rate (%)	Provincial or territorial tax payable before credits
206,591,994				4.0000		12.0000	

**Nunavut tax before credits** ..... **260** ..... **A13**

**Deduct:**

Nunavut political contribution tax credit ..... **725** .....

Contribution ..... **899** .....

Nunavut foreign tax credit (from Schedule 21) ..... **730** .....

Northwest Territories investment tax credit on investments made before April 1, 1999 (from Schedule 460) ..... **734** .....

Nunavut investment tax credit (from Schedule 480) ..... **735** .....

Subtotal ..... **B13**

Total Nunavut tax payable before refundable credits (amount A13 minus amount B13) (if negative, enter "0") ..... **C13**

**Deduct:**

Nunavut business training tax credit (from Schedule 490) ..... **740** ..... **D13**

**Net Nunavut tax payable** (amount C13 minus amount D13) (if a credit, enter a negative amount) ..... **264** ..... **E13**

Include this amount on line 255.

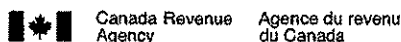
**Summary**

Enter the total net tax payable or refundable credits for all provinces and territories on line 255.

**Net provincial and territorial tax payable or refundable credits** ..... **255** ..... **31,670,637**

If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.

If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.



**SCHEDULE 6**

**SUMMARY OF DISPOSITIONS OF CAPITAL PROPERTY**

Name of corporation <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year-end Year Month Day <b>2010-12-31</b>
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- For use by corporations that have disposed of capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Use this schedule to make a designation under paragraph 111(4)(e) of the federal *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the *T2 Corporation – Income Tax Guide*.

**Designation under paragraph 111(4)(e) of the *Income Tax Act***

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)?

**050** 1 Yes ☐ 2 No ☒ If yes, attach a statement specifying which properties are subject to such a designation.

**Part 1 – Shares**

No. of shares <b>100</b>	Name of corporation <b>105</b>	Class of shares <b>106</b>	Date of acquisition YYYY/MM/DD <b>110</b>	Proceeds of disposition <b>120</b>	Adjusted cost base <b>130</b>	Outlays and expenses (dispositions) <b>140</b>	Gain (or loss) (column 120 minus cols. 130 and 140) <b>150</b>	Foreign source
1								
<b>Totals</b>								
Total adjustment under subsection 112(3) of the Act to all losses identified in Part 1							<b>160</b>	
Actual gain or loss from the disposition of shares (total of line 150 plus line 160)								<b>A</b>

**Part 2 – Real estate (Do not include losses on depreciable property.)**

Municipal address 1 = Address 1 2 = Address 2 3 = City 4 = Province, Country, Postal Code and Zip Code or Foreign Postal Code <b>200</b>			Date of acquisition YYYY/MM/DD <b>210</b>	Proceeds of disposition <b>220</b>	Adjusted cost base <b>230</b>	Outlays and expenses (dispositions) <b>240</b>	Gain (or loss) (column 220 minus cols. 230 and 240) <b>250</b>	Foreign source
1	Land Sales			4,992,534	21	1,148	4,991,365	
	ON							
2								
<b>Totals</b>				4,992,534	21	1,148	4,991,365	<b>B</b>

**Part 3 – Bonds**

Face value <b>300</b>	Maturity date <b>305</b>	Name of issuer <b>307</b>	Date of acquisition YYYY/MM/DD <b>310</b>	Proceeds of disposition <b>320</b>	Adjusted cost base <b>330</b>	Outlays and expenses (dispositions) <b>340</b>	Gain (or loss) (column 320 minus cols. 330 and 340) <b>350</b>	Foreign source
1								
<b>Totals</b>								<b>C</b>

**Part 4 – Other properties (Do not include losses on depreciable property.)**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 420 minus cols. 430 and 440)	Foreign source
400	410	420	430	440	450	
1						
<b>Note:</b> Other property includes capital debts established as bad debts, as well as amounts that arise from foreign currency transactions.					<b>Totals</b>	D

**Part 5 – Personal-use property (Do not include listed personal property.)**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain only (column 520 minus cols. 530 and 540)	Foreign source
500	510	520	530	540	550	
1						
<b>Note:</b> You cannot deduct losses on dispositions of personal-use property (other than listed personal property) from your income.					<b>Totals</b>	E

**Part 6 – Listed personal property**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 620 minus cols. 630 and 640)	Foreign source
600	610	620	630	640	650	
1						
<b>Note:</b> Net listed personal property losses can only be applied against listed personal property gains. The amount on line 655 is from line 530 in Part 5 of Schedule 4, <i>Corporation Loss Continuity and Application</i> .					<b>Totals</b>	
<b>Subtract:</b> Unapplied listed personal property losses from other years					655	
<b>Net gains (or losses)</b>						F

**Part 7 – Determining allowable business investment losses**

**Property qualifying for and resulting in an allowable business investment loss**

Name of small business corporation	Shares, enter 1; debt, enter 2	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Loss only (column 920 minus cols. 930 and 940)	Foreign source
900	905	910	920	930	940	950	
1							
<b>Totals</b>							G

ABILs ..... Amount G ..... x 50.0000 % = ..... H  
(enter amount H on line 406 of Schedule 1, *Net Income (Loss) for Income Tax Purposes*)

**Note:**  
Properties listed in Part 7 should not be included in any other parts of Schedule 6.

**Part 8 – Determining capital gains or losses**

Total of amounts A to F (do not include F if the amount is a loss)	4,991,365	I
<b>Add:</b>		
Capital gains dividend received in the year	875	J <input type="checkbox"/>
Capital gains reserve opening balance (from Schedule 13)	880	K
Subtotal (add amounts I, J, and K)	4,991,365	L
<b>Deduct:</b>		
Capital gains reserve closing balance (from Schedule 13)	885	M
Capital gains or losses, excluding ABILs (amount L minus amount M)	890	4,991,365



**Part 9 – Determining taxable capital gains and total capital losses**

Capital gains or losses, excluding ABILs (amount from line 890 above) ..... 4,991,365 N

**Deduct** the following gains that are included in amount N:

Gain on donation of a share, debt obligation, or right listed on  
a designated stock exchange and other amounts under  
paragraph 38(a.1) of the Act

realized before May 2, 2006 ..... x 50.0000 % = ..... O

realized after May 1, 2006 ..... P

Subtotal (O plus P) 895

Gain on donation of ecologically sensitive land

realized before May 2, 2006 ..... x 50.0000 % = ..... Q

realized after May 1, 2006 ..... R

Subtotal (Q plus R) 896

**Exempt** portion of the gain on the donation of securities arising from the exchange  
of a partnership interest under paragraph 38(a.3) ..... R-2

Total (line 895 plus line 896 plus line R-2) ..... S

Total capital gains or losses (amount N minus amount S) ..... 4,991,365 T

**Note:**

If amount T is a loss, enter it on line 210 of Schedule 4.

Taxable capital gains: If amount T is a gain, enter it on this line and multiply ..... 4,991,365 x 50.0000 % = ..... 2,495,683 U

(Enter amount U on line 113 of Schedule 1.)

Foreign  
source  
☐

Foreign  
source  
☐

Foreign  
source  
☐

Foreign  
source  
☐

Foreign  
source  
☐

**CALCULATION OF AGGREGATE INVESTMENT INCOME AND ACTIVE BUSINESS INCOME**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- This schedule is for the use of Canadian-controlled private corporations to calculate:
  - aggregate investment income and foreign investment income for the purpose of determining the refundable portion of Part I tax, as defined in subsection 129(4) of the *Income Tax Act*;
  - specified partnership income for members of one or more partnership(s); and
  - income from an active business carried on in Canada for the small business deduction.
- For more information, see the sections called "Small Business Deduction" and "Refundable Portion of Part 1 Tax" in the *T2 Corporation - Income Tax Guide*.

**Part 1 - Aggregate investment income calculation**

The aggregate investment income is the aggregate world source income.

The eligible portion of taxable capital gains included in income for the year ..... **002** 2,495,683 A

**Deduct:**

Eligible portion of allowable capital losses for the year (including allowable business investment losses) ..... **012** ..... B

Net capital losses of other years claimed on line 332 on the T2 return ..... **022** ..... C

Amount B plus amount C ..... D

Amount A minus amount D (if negative, enter "0") ..... 2,495,683 E

Total income from property (include income from a specified investment business carried on in Canada other than income from a source outside Canada) ..... **032** ..... F

**Deduct:**

Exempt income ..... **042** ..... G

Amounts received from AGRI Fund No. 2 that were included in computing the corporation's income for the year ..... **052** ..... H

Taxable dividends deductible (total of Column F on Schedule 3) ..... **062** ..... I

Business income from an interest in a trust that is considered property income under paragraph 108(5)(a) ..... **072** ..... J

Total of amounts G to J ..... K

Amount F minus amount K ..... L

Amount E plus amount L ..... 2,495,683 M

Total losses from property (include losses from a specified investment business carried on in Canada other than a loss from a source outside Canada) ..... **082** ..... N

Amount M minus amount N (if negative, enter "0") ..... **092** 2,495,683 O

Enter amount O on line 440 of the T2 return.

**Part 2A - Canadian investment income calculation**

Eligible portion of taxable capital gains included in the income for the year before taking into account the capital gains reserve (federal) of Schedule 13 ..... 2,495,683 1.1

Reserve's eligible portion (addition/deduction) ..... 1.2

The eligible portion of taxable capital gains included in income for the year after taking into account the capital gains reserve (federal) of Schedule 13 (total of amounts 1.1 and 1.2) ..... 2,495,683 1

**Deduct:**

Eligible portion of allowable capital losses for the year (including allowable business investment losses) ..... 2

Net capital losses of other years claimed on line 332 on the T2 return ..... 3

Total of amounts 2 and 3 ..... 4

Amount 1 minus amount 4 (if negative, enter "0") ..... 2,495,683 5

**Part 2A – Canadian investment income calculation (continued)**

Taxable dividends	6.1	
Real estate rental properties (under regulation 1100(11))	6.2	
Other property income	6.3	
Total income from property from a source <b>Canadian</b>		<b>6</b>
<b>Deduct:</b>		
Exempt income	7	
Amounts received from AGRI Fund No. 2 that were included in computing the corporation's income for the year	8	
Taxable dividends deductible (total of Column F on Schedule 3)	9	
Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)	10	
Total of amounts 7 to 10		<b>11</b>
Amount 6 <b>minus</b> amount 11		<b>12</b>
Amount 5 <b>plus</b> amount 12		<b>2,495,683 13</b>
Losses from rental properties (under regulation 1100(11))	14.1	
Other losses from property	14.2	
Total losses from property from a source <b>Canadian</b>		<b>14</b>
Amount 13 <b>minus</b> amount 14 (if negative, enter "0")		<b>2,495,683 15</b>

**Part 2 – Foreign investment income calculation**

The foreign investment income is all income from only sources outside of Canada.

Eligible portion of taxable capital gains included in the income for the year before taking into account the capital gains reserve (federal) of Schedule 13	P1	
Reserve's eligible portion (addition/deduction)	P2	
The eligible portion of taxable capital gains included in income for the year after taking into account the capital gains reserve (federal) of Schedule 13 (total of amounts P1 and P2)		<b>001 P</b>
Eligible portion of allowable capital losses for the year (including allowable business investment losses)		<b>009 Q</b>
Amount P <b>minus</b> amount Q (if negative, enter "0")		<b>R</b>
Taxable dividends	S1	
Real estate rental properties (under regulation 1100(11))	S2	
Other property income	S3	
Total income from property from a source <b>outside Canada</b>		<b>019 S</b>
<b>Deduct:</b>		
Exempt income	<b>029 T</b>	
Taxable dividends deductible (total of Column F on Schedule 3)	<b>049 U</b>	
Business income from an interest in a trust that is considered property income under paragraph 108(5)(a)	<b>059 V</b>	
Total of amounts T to V		<b>W</b>
Amount S <b>minus</b> amount W		<b>X</b>
Amount R <b>plus</b> amount X		<b>Y</b>
Losses from rental properties (under regulation 1100(11))	Z1	
Other losses from property	Z2	
Total losses from property from a source <b>outside Canada</b>		<b>069 Z</b>
Amount Y <b>minus</b> amount Z (if negative, enter "0")		<b>079 AA</b>
Enter amount AA on line 445 of the T2 return		

Net taxable dividends	Canadian	Foreign	Total
Taxable dividends deducted per schedule 3			
Less: Expenses related to such dividends			
Total expenses			
Net taxable dividends			

### Part 3 – Specified partnership income

A		B		C	
Partnership name		Total income (loss) of partnership from an active business		Corporation's share of amount in column B	
200		300		310	
D	E	F	G	H	I
Adjustments [add prior-year reserves under subsection 34.2(5), and deduct expenses incurred to earn partnership income, including any reserve under subsection 34.2(4)]	Corporation's income (loss) of the partnership (column C plus column D)	Number of days in the partnership's fiscal period	Prorated business limit (column C + column B) × [business limit* × (column F + 365)] (if column C is negative, enter "0")**	Column E minus column G (if negative, enter "0")	Lesser of columns E and G (if column E is negative, enter "0")
315	320	325	330		340
Total 350		Total 385		360	

Corporation's losses for the year from an active business carried on in Canada (other than as a member of a partnership) – enter as a positive amount 370 BB

Specified partnership loss of the corporation for the year – enter as a positive amount (total of all negative amounts in column E) 380 CC

Amount BB plus amount CC DD

Amount at line 385 or line DD, whichever is less 390 EE

Specified partnership income (line 360 plus line EE) 400 FF

\* Use one of the following business limits to calculate column G, whichever applies:

- \$400,000 if the corporation's tax year ends in 2007 or 2008; or
- \$500,000 if the corporation's tax year ends after 2008.

\*\* When a partnership carries on more than one business, one of which generates income and another of which realizes a loss, the loss is not netted against the partnership's income.

### Part 4 – Determination of partnership income

Corporation's share of partnership income from active businesses carried on in Canada after deducting related expenses – from line 350 in Part 3 (if the net amount is negative, enter "0" on line KK) GG

Add:  
Specified partnership loss (from amount CC in Part 3) HH

Subtotal II

Deduct:  
Specified partnership income (from amount FF in Part 3) JJ

Partnership income (enter on line SS in Part 5) 450 KK

**Part 5 – Income from active business carried on in Canada**

Net income for income tax purposes from line 300 of the T2 return		206,591,994	LL
<b>Deduct:</b>			
Foreign business income after deducting related expenses*	500		MM
Taxable capital gains minus allowable capital loss (amount A minus amount B* in Part 1)**		2,495,683	NN
Net property income (amount F minus amounts G, H, and N* in Part 1)			OO
Personal services business income after deducting related expenses*	520		PP
Total of amounts MM to PP		2,495,683	QQ
Net amount (line LL minus line QQ)		204,096,311	RR
<b>Deduct:</b>			
Partnership income (line KK in Part 4)			SS
<b>Income from active business carried on in Canada</b> (enter on line 400 of the T2 return – if negative, enter "0")		204,096,311	TT

\* If negative add instead of subtracting.

\*\* This amount may only be negative to the extent of any allowable business investment losses.

CAPITAL COST ALLOWANCE (CCA)

Name of corporation <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year end Year Month Day <b>2010-12-31</b>
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For more information, see the section called "Capital Cost Allowance" in the T2 Corporation Income Tax Guide.

Is the corporation electing under regulation 1101(5c)? **101** 1 Yes ☐ 2 No ☒ **X**

1 Class number (See Note)	2 Description	3 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year)	4 Cost of acquisitions during the year (new property must be available for use)*	5 Net adjustments**	6 Proceeds of dispositions during the year (amount not to exceed the capital cost)	7 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)***	8 Reduced undepreciated capital cost	9 CCA rate %	10 Recapture of capital cost allowance (line 107 of Schedule 1)	11 Terminal loss (line 404 of Schedule 1)	12 Capital cost allowance (column 7 multiplied by column 8; or a lower amount) (line 403 of Schedule 1)****	13 Undepreciated capital cost at the end of the year (column 6 plus column 7 minus column 11)
<b>200</b>		<b>201</b>	<b>202</b>	<b>203</b>	<b>204</b>	<b>205</b>	<b>206</b>	<b>207</b>	<b>208</b>	<b>209</b>	<b>210</b>	<b>211</b>
1.		4,473,574,261	12,743,916		5,061,826	3,841,045	4,477,415,306	4	0	0	179,096,612	4,302,159,739
2.		1,126,769,959			0		1,126,769,959	6	0	0	67,606,198	1,059,163,761
3.		261,225,217	593,854		0	296,927	261,522,144	5	0	0	13,076,107	248,742,964
4.		32,730,036	36,379,346		0	19,189,673	50,919,709	10	0	0	5,091,971	64,017,411
5.		56,882			0		56,882	15	0	0	8,532	48,350
6.		69,553,842	48,205,344		0	24,102,672	93,656,514	20	0	0	18,731,303	99,027,883
7.		6,957,402	293,651		0	146,826	7,104,227	25	0	0	1,776,057	5,474,996
8.		145,923,892	66,307,998		881,300	32,713,349	178,637,241	30	0	0	53,591,172	157,759,418
9.		100,285,431	35,985,825		0	17,992,913	118,278,343	100	0	0	118,278,343	17,992,913
10.	Leases	1,553,098			0		1,553,098	NA	0	0	454,276	1,098,822
11.		21,495,993	9,444,861		0	4,722,431	26,218,423	8	0	0	2,097,474	28,843,380
12.		366,253			0		366,253	7	0	0	25,638	340,615
13.		97,657,947	7,572,280		0	3,786,140	101,444,087	12	0	0	12,173,290	93,056,937
14.	Computers - old cl.10 post-Mar 2	6,180,451			0		6,180,451	45	0	0	2,781,203	3,399,248
15.	cl.8 post-Mar 22/04	6,859,606			0		6,859,606	30	0	0	2,057,882	4,801,724
16.	Electricity Assets > 22-02-2005	2,224,500,629	937,715,847		499,162	468,608,343	2,693,108,971	8	0	0	215,448,718	2,946,268,596
17.	Computers	16,279,677			0		16,279,677	55	0	0	8,953,822	7,325,855
18.	Computer Hardware and Software		73,681,854		0		73,681,854	100	0	0	73,681,854	
	<b>Total</b>	<b>8,591,970,576</b>	<b>1,228,924,776</b>		<b>5,442,288</b>	<b>574,400,319</b>	<b>9,240,052,745</b>				<b>774,930,452</b>	<b>9,039,522,612</b>

**Note:** Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed.

Class 1a: 4% + 6% = 10% (class 1 to 10%), class 1b: 4% + 2% = 6% (class 1 to 6%).

- \* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).
- \*\* Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.
- \*\*\* The net cost of acquisitions is the cost of acquisitions (column 3) plus or minus certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance – General Comments*.
- \*\*\*\* If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

T2 SCH 8 (06)

Canada



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**SCHEDULE 9**

**RELATED AND ASSOCIATED CORPORATIONS**

Name of corporation <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year end Year Month Day <b>2010-12-31</b>
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This schedule is to be completed by a corporation having one or more of the following:

- related corporation(s)
- associated corporations(s)

	Name <b>100</b>	Country of residence (if other than Canada) <b>200</b>	Business Number (Canadian corporation only) (see note 1) <b>300</b>	Relationship code (see note 2) <b>400</b>	Number of common shares owned <b>500</b>	% of common shares owned <b>550</b>	Number of preferred shares owned <b>600</b>	% of preferred shares owned <b>650</b>	Book value of capital stock <b>700</b>
1.	Hydro One Inc.		86999 4731 RC0001	1					
2.	Hydro One Remote Communities In		87083 6269 RC0001	3					
3.	Hydro One Telecom Inc.		86800 1066 RC0001	3					
4.	Hydro One Telecom Link Limited		88786 7513 RC0001	3					
5.	Hydro One Brampton Networks Inc.		86486 7635 RC0001	3					
6.	Hydro One Lake Erie Link Managem		87892 1519 RC0001	3					
7.	Hydro One Lake Erie Link Company		87560 6519 RC0001	3					

Note 1: Enter "NR" if a corporation is not registered.

Note 2: Enter the code number of the relationship that applies from the following order: 1 – Parent 2 – Subsidiary 3 – Associated 4 – Related, but not associated.

T2 SCH 9(99)

**Canada**



CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- For use by a corporation that has eligible capital property. For more information, see the *T2 Corporation Income Tax Guide*.
- A separate cumulative eligible capital account must be kept for each business.

Part 1 – Calculation of current year deduction and carry-forward

<b>Cumulative eligible capital - Balance at the end of the preceding taxation year</b> (if negative, enter "0")		<b>200</b>	<u>98,684,083</u>	<b>A</b>
<b>Add:</b>	Cost of eligible capital property acquired during the taxation year	<b>222</b>	<u>1,954,737</u>	
	Other adjustments	<b>226</b>		
	Subtotal (line 222 plus line 226)		<u>1,954,737</u>	
	$\times 3 / 4 =$ <u>1,466,053</u> <b>B</b>			
	Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002	<b>228</b>	$\times 1 / 2 =$	<b>C</b>
	amount B minus amount C (if negative, enter "0")		<u>1,466,053</u>	<b>D</b>
	Amount transferred on amalgamation or wind-up of subsidiary	<b>224</b>		<b>E</b>
	Subtotal (add amounts A, D, and E)	<b>230</b>	<u>100,150,136</u>	<b>F</b>
<b>Deduct:</b>	Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year	<b>242</b>		<b>G</b>
	The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7)	<b>244</b>		<b>H</b>
	Other adjustments	<b>246</b>		<b>I</b>
	(add amounts G, H, and I)		$\times 3 / 4 =$ <u>248</u>	<b>J</b>
	<b>Cumulative eligible capital balance</b> (amount F minus amount J)		<u>100,150,136</u>	<b>K</b>
	(If amount K is negative, enter "0" at line M and proceed to Part 2)			
	Cumulative eligible capital for a property no longer owned after ceasing to carry on that business	<b>249</b>		
	amount K		<u>100,150,136</u>	
	less amount from line 249		<u>100,150,136</u>	
	<b>Current year deduction</b>		$\times 7.00 \% =$ <u>7,010,510</u>	<b>*</b>
	(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)		<u>7,010,510</u>	<b>L</b>
	<b>Cumulative eligible capital - Closing balance</b> (amount K minus amount L) (if negative, enter "0")	<b>300</b>	<u>93,139,626</u>	<b>M</b>

\* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

**Part 2 -- Amount to be included in income arising from disposition**

(complete this part only if the amount at line K is negative)

Amount from line K (show as positive amount)	_____	N
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988	<b>400</b> _____	1
Total of all amounts which reduced CEC in the current or prior years under subsection 80(7)	<b>401</b> _____	2
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	<b>402</b> _____	3
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	<b>408</b> _____	4
Line 3 minus line 4 (if negative, enter "0")	_____	5
Total of lines 1, 2 and 5	_____	6
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400	_____	7
Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000	_____	8
Subtotal (line 7 plus line 8)	<b>409</b> _____	9
Line 6 minus line 9 (if negative, enter "0")	_____	O
Line N minus line O (if negative, enter "0")	_____	P
Line 5 _____ x 1 / 2 =	_____	Q
Line P minus line Q (if negative, enter "0")	_____	R
Amount R _____ x 2 / 3 =	_____	S
Amount N or amount O, whichever is less	_____	T
<b>Amount to be included in income</b> (amount S plus amount T) (enter this amount on line 108 of Schedule 1)	<b>410</b> _____	

## Continuity of financial statement reserves (not deductible)

### Financial statement reserves (not deductible)

	Description	Balance at the beginning of the year	Transfer on amalgamation or wind-up of subsidiary	Add	Deduct	Balance at the end of the year
1	OPEB Liability Short Term	39,382,000		3,000,000		42,382,000
2	OPEB Liability Long Term	917,016,964		40,510,757		957,527,721
3	Enviromental Short Term	22,008,301			2,339,563	19,668,738
4	Environmental Long Term	295,145,676			14,404,469	280,741,207
5	Contingent Liabilities	18,353,706		39,479		18,393,185
6	Regulatory Accounts	44,674,568			636,640	44,037,928
7	Tenant Inducement	2,190,916			1,894,937	295,979
8	Asset Retirement Obligations			4,912,731		4,912,731
9						
	Reserves from Part 2 of Schedule 13					
<b>Totals</b>		<b>1,338,772,131</b>		<b>48,462,967</b>	<b>19,275,609</b>	<b>1,367,959,489</b>

The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction.  
The total closing balance should be entered on line 126 of Schedule 1 as an addition.

**MISCELLANEOUS PAYMENTS TO RESIDENTS**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- This schedule must be completed by all corporations who made the following payments to residents of Canada: royalties for which the corporation has not filed a T5 slip; research and development fees; management fees; technical assistance fees; and similar payments.
- Please enter the name and address of the recipient and the amount of the payment in the applicable column. If several payments of the same type (i.e., management fees) were made to the same person, enter the total amount paid. If similar types of payments have been made, but do not fit into any of the categories, enter these amounts in the column entitled "Similar payments".

	Name of recipient <b>100</b>	Address of recipient <b>200</b>	Royalties <b>300</b>	Research and development fees <b>400</b>	Management fees <b>500</b>	Technical assistance fees <b>600</b>	Similar payments <b>700</b>
1	Hydro One Inc.	483 Bay Street Toronto ON CA M5G 2P5			4,806,270		
2	Hydro One Telecom Inc.	65 Kelfield St Rexdale ON CA M9W 5A3			14,703,977		
3	Hydro One Brampton Network	175 Sandalwood Parkway We Brampton ON CA L7A 1E8			1,595,127		
4	Hydro One Communities Inc.	483 Bay Street Toronto ON CA M5G 2P5			267,213		



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**SCHEDULE 15**

**DEFERRED INCOME PLANS**

Name of corporation <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year end Year Month Day <b>2010-12-31</b>
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- Complete the information below if the corporation deducted payments from its income made to a registered pension plan (RPP), a registered supplementary unemployment benefit plan (RSUBP), a deferred profit sharing plan (DPSP), or an employee profit sharing plan (EPSP).
- If the trust that governs an employee profit sharing plan is **not resident** in Canada, please indicate if the T4PS, *Statement of Employees Profit Sharing Plan Allocations and Payments*, Supplementary slip(s) were filed for the last calendar year, and whether they were filed by the trustee or the employer.

Type of plan (see note 1)	Amount of contribution \$ (see note 2)	Registration number (RPP, RSUBP, and DPSP only)	Name of EPSP trust	Address of EPSP trust	T4PS slip(s) filed by: (see note 3) (EPSP only)
100	200	300	400	500	600
1	189,123,038	1059104			

**Note 1:** Enter the applicable code number:

- 1 – RPP
- 2 – RSUBP
- 3 – DPSP
- 4 – EPSP

**Note 2:** You do not need to add to Schedule 1 any payments you made to deferred income plans. To reconcile such payments, calculate the following amount:

Total of all amounts indicated in column 200 of this schedule ..... **189,123,038 A**

**Less:**

Total of all amounts for deferred income plans deducted in your financial statements ..... **189,123,038 B**

Deductible amount for contributions to deferred income plans  
(amount A minus amount B) (if negative, enter "0") ..... **C**

**Enter amount C on line 417 of Schedule 1**

**Note 3:** T4PS slip(s) filed by: 1 – Trustee  
2 – Employer



## AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS TO ALLOCATE THE BUSINESS LIMIT

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one tax year ending in a calendar year, is required to file an agreement for each tax year ending in that calendar year.

**Column 1:** Enter the legal name of each of the corporations in the associated group. Include non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act* (ITA) not to be associated for purposes of the small business deduction.

**Column 2:** Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").

**Column 3:** Enter the association code that applies to each corporation:

- 1 – Associated for purposes of allocating the business limit (unless code 5 applies)
- 2 – CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
- 3 – Non-CCPC that is a "third corporation" as defined in subsection 256(2)
- 4 – Associated non-CCPC
- 5 – Associated CCPC to which code 1 does not apply because of a subsection 256(2) election made by a "third corporation"

**Column 4:** Enter the business limit for the year of each corporation in the associated group. The business limit is computed at line 4 on page 4 of each respective corporation's T2 return.

**Column 5:** Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.

**Column 6:** Enter the business limit allocated to each corporation by multiplying the amount in column 4 by the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A falls within the range for the calendar year to which the agreement applies:

Calendar year	Acceptable range
2006	maximum \$300,000
2007	\$300,001 to \$400,000

Calendar year	Acceptable range
2008	maximum \$400,000
2009	\$400,001 to \$500,000

If the calendar year to which this agreement applies is after 2009, ensure that the total at line A does not exceed \$500,000.

### Allocating the business limit

Date filed (do not use this area) .....

025

Year Month Day

Enter the calendar year to which the agreement applies .....

050

Year

2010

Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below? .....

075

1 Yes ☐

2 No ☒

1 Names of associated corporations	2 Business Number of associated corporations	3 Asso- ciation code	4 Business limit for the year (before the allocation) \$	5 Percentage of the business limit %	6 Business limit allocated* \$
100	200	300		350	400
1 Hydro One Networks Inc.	87086 5821 RC0001	1	500,000	100.0000	500,000
2 Hydro One Inc.	86999 4731 RC0001	1	500,000		
3 Hydro One Remote Communities Inc.	87083 6269 RC0001	1	500,000		
4 Hydro One Telecom Inc.	86800 1066 RC0001	1	500,000		
5 Hydro One Telecom Link Limited	88786 7513 RC0001	1	500,000		
6 Hydro One Brampton Networks Inc.	86486 7635 RC0001	1	500,000		
7 Hydro One Lake Erie Link Management Inc	87892 1519 RC0001	1	500,000		
8 Hydro One Lake Erie Link Company Inc.	87560 6519 RC0001	1	500,000		
<b>Total</b>				<b>100.0000</b>	<b>500,000 A</b>

**Business limit reduction under subsection 125(5.1) of the ITA**

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the factors used in this calculation is the "Large corporation amount" at line 415 of the T2 return. If the corporation is a member of an associated group\*\* of corporations in the current tax year, the amount at line 415 of the T2 return is equal to  $0.225\% \times (A - \$10,000,000)$  where, "A" is the total of taxable capital employed in Canada\*\*\* of each corporation in the associated group for its last tax year ending in the preceding calendar year.

\* Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's tax year is less than 51 weeks, prorate the amount in column 6 by the number of days in the tax year divided by 365, and enter the result on line 410 of the T2 return.

Special rules apply if a CCPC has more than one tax year ending in a calendar year and is associated in more than one of those years with another CCPC that has a tax year ending in the same calendar year. If the tax year straddles January 1, 2009, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit that would have been determined for the first tax year ending in the calendar year, if \$500,000 was used in allocating the amounts among associated corporations and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year. Otherwise, the business limit for the second (or subsequent) tax year(s) will be equal to the lesser of the business limit determined for the first tax year ending in the calendar year and the business limit determined for the second (or subsequent) tax year(s) ending in the same calendar year.

\*\* The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

\*\*\* "Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the ITA.

T2 SCH 23 (09)

Canada



## INVESTMENT TAX CREDIT – CORPORATIONS

### General information

1. For use by a corporation that during a tax year:
  - earned an investment tax credit (ITC);
  - is claiming a deduction against its Part I tax payable;
  - is claiming a refund of credit earned during the current tax year;
  - is claiming a carryforward of credit from previous tax years;
  - is transferring a credit following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*;
  - is requesting a credit carryback; or
  - is subject to a recapture of ITC.
2. References to parts, sections, and subsections on this schedule are from the federal *Income Tax Act* and the federal *Income Tax Regulations*. References to interpretation bulletins and information circulars are to the latest versions.
3. The ITC is eligible for a three-year carryback (if not deductible in the year earned). It is also eligible for a twenty-year carryforward for credits earned in tax years that end after 1997 and did not expire before 2008 and a ten-year carryforward for credits earned in tax years that end before 1998. The apprenticeship job creation tax credit can only be carried back to tax years that end after May 1, 2006.
4. Investments or expenditures, as defined in subsection 127(9) and Part XLVI of the federal *Income Tax Regulations*, that earn the ITC are:
  - qualified property (Parts 4 to 7);
  - expenditures that are part of the SR&ED qualified expenditure pool (Parts 8 to 17). Complete and file Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*;
  - pre-production mining expenditures (Parts 18 to 20);
  - apprenticeship job creation expenditures (Parts 21 to 23); and
  - child care spaces expenditures (Parts 24 to 28).
5. Attach a completed copy of this schedule with the *T2 Corporation Income Tax Return*.
6. For more information on ITCs, see the section called "Investment Tax Credit" in the *T2 Corporation – Income Tax Guide*, Information Circular IC 78-4, *Investment Tax Credit Rates*, and its related Special Release. Also, see Interpretation Bulletin IT-151, *Scientific Research and Experimental Development Expenditures*.
7. For information on SR&ED, see Interpretation Bulletin IT-151 (**consolidated**), *Scientific Research and Experimental Development Expenditures*; Information Circular 86-4, *Scientific Research and Experimental Development*; Brochure RC4472, *Overview of the Scientific Research and Experimental Development Program (SR&ED) Tax Incentive Program*; Brochure RC4467, *Support for your R&D in Canada* and T4088, *Guide to Form T661 Scientific Research and Experimental Development (SR&ED) Expenditures Claim*.

### Detailed information

1. For the purpose of this schedule, "investment" means:  
The capital cost of the property (excluding amounts added by an election under section 21), determined without reference to subsections 13(7.1) and 13(7.4), minus the amount of any government or non-government assistance that the corporation has received, is entitled to receive, or can reasonably be expected to receive for that property when it files the income tax return for the year in which the property was acquired.
2. An ITC deducted or refunded in a tax year for a depreciable property, other than a depreciable property deductible under paragraph 37(1)(b), reduces the capital cost of that property in the next tax year. It also reduces the undepreciated capital cost of that class in the next tax year. An ITC for SR&ED deducted or refunded in a tax year will reduce the balance in the pool of deductible SR&ED expenditures and the adjusted cost base (ACB) of an interest in a partnership in the next tax year. An ITC from pre-production mining expenditures deducted in a tax year reduces the balance in the pool of deductible cumulative Canadian exploration expenses in the next tax year.
3. Property acquired has to be "available for use" before a claim for an ITC can be made.
4. Expenditures for SR&ED and capital costs for a property qualifying for an ITC must be identified by the claimant on Form T661 and Schedule 31 no later than 12 months after the claimant's income tax return is due for the tax year in which the expenditures or capital costs were incurred.
5. Partnership allocations – Subsection 127(8) provides for the allocation of the amount that may reasonably be considered to be a partner's share of the ITCs of the partnership at the end of the fiscal period of the partnership. An allocation of ITCs is generally considered to be the partner's reasonable share of the ITCs if it is made in the same proportion in which the partners have agreed to share any income or loss and if section 103 of the Act is not applicable for the agreement to share any income or loss. For more information, see Interpretation Bulletin IT-151. Special rules apply to specified and limited partners.
6. For SR&ED expenditures, the expression "in Canada" includes the "exclusive economic zone" (as defined in the *Oceans Act* to generally consist of an area that is within 200 nautical miles from the Canadian coastline), including the airspace, seabed and subsoil for that zone.



Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

### Part 1 – Investments, expenditures and percentages

	Specified percentage
<b>Investments</b>	
Qualified property acquired primarily for use in Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, the Gaspé Peninsula, or a prescribed offshore region	10 %
<b>Expenditures</b>	
If you are a Canadian-controlled private corporation (CCPC), this percentage may apply to the portion that you claim of the SR&ED qualified expenditure pool that does not exceed your expenditure limit (see Part 10)	35 %
<b>Note:</b> If your current year's qualified expenditures are more than the corporation's expenditure limit (see Part 10), the excess is eligible for an ITC calculated at the 20 % rate.	
If you are a corporation that is not a CCPC that incurred qualified expenditures for SR&ED in any area in Canada	20 %
If you are a taxable Canadian corporation that incurred pre-production mining expenditures	10 %
If you paid salary and wages to apprentices in the first 24 months of their apprenticeship contract for employment	10 %
If you incurred eligible expenditures after March 18, 2007, for the creation of licensed child care spaces for the children of your employees and, potentially, for other children	25 %

### Part 2 – Determination of a qualifying corporation

Is the corporation a qualifying corporation? **101** 1 Yes ☐ 2 No ☒

For the purpose of a refundable ITC, a **qualifying corporation** is defined under subsection 127.1(2). The corporation has to be a CCPC and the taxable income (before any loss carrybacks) for its previous tax year cannot be more than its qualifying income limit for the particular tax year. If the corporation is associated with any other corporations during the tax year, the total of the taxable incomes of the corporation and the associated corporations (before any loss carrybacks), for their last tax year ending in the previous calendar year, cannot be more than their qualifying income limit for the particular tax year.

**Note:** A CCPC calculating a refundable ITC, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of both corporations; and
- one of the corporations has at least one shareholder who is not common to both corporations.

If you are a **qualifying corporation**, you will earn a **100%** refund on your share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

Some CCPCs that are **not qualifying** corporations may also earn a **100%** refund on their share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The expenditure limit can be determined in Part 10. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

The 100% refund will not be available to a corporation that is an **excluded corporation** as defined under subsection 127.1(2). A corporation is an excluded corporation if, at any time during the year, it is a corporation that is either controlled by (directly or indirectly, in any manner whatever) or is related to:

- one or more persons exempt from Part I tax under section 149;
- Her Majesty in right of a province, a Canadian municipality, or any other public authority; or
- any combination of persons referred to in a) or b) above.

### Part 3 – Corporations in the farming industry

Complete this area if the corporation is making SR&ED contributions

Is the corporation claiming a contribution in the current year to an agricultural organization whose goal is to finance SR&ED work (for example, check-off dues)? **102** 1 Yes ☐ 2 No ☒

If **yes**, complete Schedule 125, *Income Statement Information*, to identify the type of farming industry the corporation is involved in. For more information on Schedule 125, see the *Guide to the General Index of Financial Information (GIFI) for Corporations*. Enter contributions on line 350 of Part 8.

# QUALIFIED PROPERTY

## Part 4 – Eligible investments for qualified property from the current tax year

CCA* class number	Description of investment	Date available for use	Location used (province or territory)	Amount of investment
105	110	115	120	125

\*CCA: capital cost allowance

Total investment – enter in formula on line 240 in Part 5

## Part 5 – Calculation of current-year credit and account balances – ITC from investments in qualified property

ITC at the end of the previous tax year .....

**Deduct:**

Credit deemed as a remittance of co-op corporations ..... 210

Credit expired\* ..... 215

Subtotal ..... 220

ITC at the beginning of the tax year .....

**Add:**

Credit transferred on amalgamation or wind-up of subsidiary ..... 230

ITC from repayment of assistance ..... 235

Total current-year credit: total of column 125 ..... x 10 % = 240

Credit allocated from a partnership ..... 250

Subtotal .....

Total credit available .....

**Deduct:**

Credit deducted from Part I tax (enter on line B1 in Part 30) ..... 260

Credit carried back to the previous year(s) (from Part 6) ..... A

Credit transferred to offset Part VII tax liability ..... 280

Subtotal .....

Credit balance before refund ..... B

**Deduct:**

Refund of credit claimed on investments from qualified property (from Part 7) ..... 310

ITC closing balance of investments from qualified property ..... 320

\* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and did not expire before 2008 and 10 tax years if it was earned in a tax year ending before 1998.

## Part 6 – Request for carryback of credit from investments in qualified property

	Year	Month	Day		
1st previous tax year				Credit to be applied	901
2nd previous tax year				Credit to be applied	902
3rd previous tax year				Credit to be applied	903
				Total (enter on line A in Part 5)	

## Part 7 – Calculation of refund for qualifying corporations on investments from qualified property

Current-year ITCs (total of lines 240 and 250 in Part 5) ..... C

Credit balance before refund (amount B from Part 5) ..... D

Refund ( 40 % of amount C or D, whichever is less) ..... E

Enter amount E or a lesser amount on line 310 in Part 5 (also enter it on line 780 of the T2 return if the corporation does not claim an SR&ED ITC refund).

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

**SR&ED**

**Part 8 – Qualified expenditures for SR&ED**

**Current expenditures**

Current expenditures (from line 557 on Form T661) ..... 7,004,510

**Add:**

Contributions to agricultural organizations for SR&ED under  
paragraph 37(1)(a)\* .....

**Deduct:**

Government and non-government assistance\* .....

Contributions to agricultural organizations for SR&ED\* .....

Current expenditures (including contributions to agricultural organizations for SR&ED)\* ..... 7,004,510 **350** 7,004,510

Capital expenditures (from line 558 on Form T661) ..... **360** .....

Repayments made in the year (from line 560 on Form T661) ..... **370** .....

**Total (this must equal the amount from line 570 on Form T661)\*** ..... **380** 7,004,510

\* Do not file form T661 if you are only claiming contributions made to agricultural organizations for SR&ED.

**Part 9 – Components of the SR&ED expenditure limit calculation**

**Part 9 only applies if the corporation is a CCPC.**

**Note:** A CCPC that calculates SR&ED expenditure limit, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of the corporation; and
- one of the corporations has at least one shareholder who is not common to both corporations.

Is the corporation associated with another CCPC for the purpose of calculating the SR&ED expenditure limit? ..... **385** 1 Yes ☒ 2 No ☐

Complete lines 390, 395 and 398, if you answered **no** to the question at line 385 above or if the corporation is not associated with any other corporations (the amounts for associated corporations will be determined on Schedule 49).

a) Enter your taxable income for the previous tax year\* (prior to any loss carry-backs applied). ..... **390** .....

b) Enter your reduced business limit\*\* for the current tax year\* (this amount cannot be more than the amount at line 4 on page 4 of the T2 return). ..... **395** .....

c) Enter your taxable capital employed in Canada for the previous tax year minus \$10 million. If this amount is nil or negative, enter "0".  
If this amount is over \$40 million, enter \$40 million. .... **398** .....

\* If either of the tax years referred to at line 390 or 395 is less than 51 weeks, multiply the taxable income or the business limit by the following result:  
365 divided by the number of days in these tax years. For details on the expression "Reduced business limit," see line 652 of the *T2 Corporation – Income Tax Guide*.

\*\* If the corporation is claiming only a portion of the business limit from line 4 on page 4 of the T2 return because of its association with other corporations, calculate your reduced business limit as if the corporation was not associated in the current tax year. Enter the result at line 395.

**Part 10 – Calculation of SR&ED expenditure limit for a CCPC**

**For stand-alone corporations:**

**Calculation 1:** Tax year ends before February 26, 2008.

$[(\$6,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\text{line 395 from Part 9}) \text{ divided by line 4 on page 4 of the T2 return})]$

**Calculation 2:** Tax year starts after February 26, 2008 and ends before January 1, 2010.

$[(\$7,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \text{ divided by } \$40,000,000)]$

**Calculation 3:** Tax year includes February 26, 2008.

$AA + [(BB \text{ minus } AA) \times (CC \text{ divided by } DD)]$  where,

**AA** =  $[(\$6,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\text{line 395 from Part 9}) \text{ divided by line 4 on page 4 of the T2 return})]$ ;

**BB** =  $[(\$7,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \text{ divided by } \$40,000,000)]$ ;

**CC** = number of days in the tax year after February 25, 2008;

**DD** = number of days in the tax year.

**Calculation 4:** Tax year starts after December 31, 2009.

$[(\$8,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$500,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \text{ divided by } \$40,000,000)]$

**Calculation 5:** Tax year includes January 1, 2010.

$EE + [(FF \text{ minus } EE) \times (GG \text{ divided by } HH)]$  where,

**EE** =  $[(\$7,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \text{ divided by } \$40,000,000)]$ ;

**FF** =  $[(\$8,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$500,000, \text{ whichever is more}))) \times ((\$40,000,000 \text{ minus line 398 from Part 9}) \text{ divided by } \$40,000,000)]$ ;

**GG** = number of days in the tax year after December 31, 2009;

**HH** = number of days in the tax year.

Enter the amount from Calculation 1, 2, 3, 4 or 5, whichever is applicable                      \*G

**For associated corporations:**

If associated, the allocation of the SR&ED expenditure limit as provided on Schedule 49 400 \*H

Where the tax year of the corporation is less than 51 weeks, calculate the amount of the expenditure limit as follows:

Line G or H                      x                      Number of days in the tax year 365 =                      I

Your SR&ED expenditure limit for the year (enter the amount from line G, H, or I, whichever applies) 410

\* Amount G or H cannot be more than \$3,000,000 (\$2,000,000 if tax year ending before February 26, 2008).

### Part 11 – Calculation of investment tax credits on SR&ED expenditures

Enter whichever is less: current expenditures (line 350 from Part 8) or the expenditure limit (line 410 from Part 10)\*

420	x	35 %	=	J			
Line 350 minus line 410 (if negative, enter "0")	430	7,004,510	x	20 %	=	1,400,902	K
Line 410 minus line 350 (if negative, enter "0")			L				

Enter whichever is less: capital expenditures (line 360 from Part 8) or line L above\*

440	x	35 %	=	M	
Line 360 minus line L (if negative, enter "0")	450	x	20 %	=	N

Repayments (amount from line 370 in Part 8)

If a corporation makes a repayment of any government or non-government assistance, or contract payments that reduced the amount of qualified expenditures for ITC purposes, the amount of the repayment is eligible for a credit at the rate that would have applied to the repaid amount. Enter the amount of the repayment on the line that corresponds to the appropriate rate.

460	x	35 %	=	
480	x	20 %	=	
Total				O

Current-year SR&ED ITC (total of lines J, K, M, N, and O; enter on line 540 in Part 12)

1,400,902

\* For corporations that are not CCPCs, enter "0" on lines J and M.

### Part 12 – Calculation of current-year credit and account balances – ITC from SR&ED expenditures

ITC at the end of the previous tax year

Deduct:

Credit deemed as a remittance of co-op corporations	510	
Credit expired*	515	
Subtotal		520

ITC at the beginning of the tax year

Add:

Credit transferred on amalgamation or wind-up of subsidiary	530	
Total current-year credit	540	1,400,902
Credit allocated from a partnership	550	
Subtotal		1,400,902

Total credit available

1,400,902

Deduct:

Credit deducted from Part I tax (enter on line B2 in Part 30)	560	1,400,902
Credit carried back to the previous year(s) (from Part 13)		P
Credit transferred to offset Part VII tax liability	580	
Subtotal		1,400,902

Credit balance before refund

Q

Deduct:

Refund of credit claimed on expenditures of SR&ED (from Part 14 or 15, whichever applies)	610	
---	-----	--

ITC closing balance on SR&ED

620

\* The credit expires after 20 tax years if it was earned in a tax year ending after 1997 and did not expire before 2008 and 10 tax years if it was earned in a tax year ending before 1998.

### Part 13 – Request for carryback of credit from SR&ED expenditures

	Year	Month	Day	
1st previous tax year				Credit to be applied 911
2nd previous tax year				Credit to be applied 912
3rd previous tax year				Credit to be applied 913
Total (enter on line P in Part 12)				

Name of corporation Hydro One Networks Inc.	Business Number 87086 5821 RC0001	Tax year-end Year Month Day 2010-12-31
--	--------------------------------------	--

**Part 14 – Calculation of refund of ITC for qualifying corporations – SR&ED**

Complete this part only if you are a qualifying corporation as determined at line 101.

Is the corporation an excluded corporation as defined under subsection 127.1(2)? ..... **650** 1 Yes ☐ 2 No ☒

Credit balance before refund (amount Q from Part 12) ..... R

Current-year ITC (lines 540 plus 550 from Part 12 minus line O from Part 11) ..... S

Refundable credits (amount R or S, whichever is less)\* ..... T

Amount J from Part 11 ..... U

**Subtract:** Amount T or U, whichever is less ..... V

Net amount (if negative, enter "0") ..... W

Amount W ..... x 40 % ..... X

**Add:** Amount V ..... Y

**Refund of ITC** (amounts X plus Y – enter this, or a lesser amount, on line 610 in Part 12) ..... Z

Enter the total of lines 310 from Part 5 and 610 from Part 12 on line 780 of the T2 return.

\* If you are also an excluded corporation [as defined in subsection 127.1(2)], this amount must be multiplied by 40%.  
Claim this, or a lesser amount, as your refund of ITC on line Z.

**Part 15 – Calculation of refund of ITC for CCPCs that are not qualifying or excluded corporations – SR&ED**

Complete this box only if you are a CCPC that is not a qualifying or excluded corporation as determined in Part 2.

Credit balance before refund (amount Q from Part 12) ..... AA

Amount J from Part 11 ..... BB

**Subtract:** Amount AA or BB, whichever is less ..... CC

Net amount (if negative, enter "0") ..... DD

Amount M from Part 11 ..... EE

Amount DD or EE, whichever is less ..... x 40 % ..... FF

**Add:** Amount CC above ..... GG

**Refund of ITC** (amounts FF plus GG) ..... HH

Enter HH, or a lesser amount, on line 610 in Part 12 and also on line 780 of the T2 return.

# RECAPTURE – SR&ED

## Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED

You will have a recapture of ITC in a year when all of the following conditions are met:

- you acquired a particular property in the current year or in any of the 20 previous tax years, if the credit was earned in a tax year ending after 1997, or in any of the 10 previous tax years, if the credit was earned in a tax year ending before 1998;
- you claimed the cost of the property as a qualified expenditure for SR&ED on Form T661;
- the cost of the property was included in calculating your ITC or was the subject of an agreement made under subsection 127(13) to transfer qualified expenditures; and
- you disposed of the property or converted it to commercial use after February 23, 1998. This condition is also met if you disposed of or converted to commercial use a property that incorporates the particular property previously referred to.

### Note

The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical ITC rate of the original user.

You will report a recapture on the T2 return for the year in which you disposed of the property or converted it to commercial use. In the following tax year, add the amount of the ITC recapture to the SR&ED expenditure pool.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

### Calculation 1 – If you meet all of the above conditions

Amount of ITC you originally calculated for the property you acquired, or the original user's ITC where you acquired the property from a non-arm's length party, as described in the note above	Amount calculated using ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case)	Amount from column 700 or 710, whichever is less
700	710	
1.		

Subtotal (enter this amount on line LL in Part 17)

### Calculation 2 – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil at line JJ in Part 16.

A	B	C
Rate percentage that the transferee used in determining its ITC for qualified expenditures under a subsection 127(13) agreement	Proceeds of disposition of the property if you dispose of it to an arm's length person; or, in any other case, enter the fair market value of the property at conversion or disposition	Amount, if any, already provided for in Calculation 1 (This allows for the situation where only part of the cost of a property is transferred under a subsection 127(13) agreement.)
720	730	740

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

**Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED (continued)**

**- Calculation 2 (continued) – Only if you transferred all or a part of the qualified expenditure to another person under an agreement described in subsection 127(13); otherwise, enter nil on line JJ below.**

<p><b>D</b></p> <p>Amount determined by the formula <b>(A x B) - C</b></p>	<p><b>E</b></p> <p>ITC earned by the transferee for the qualified expenditures that were transferred</p>	<p><b>F</b></p> <p>Amount from column D or E, whichever is less</p>
	<p><b>750</b></p>	

Subtotal (enter this amount on line MM in Part 17) \_\_\_\_\_ JJ

### Calculation 3

As a member of the partnership, you will report your share of the SR&ED ITC of the partnership after the SR&ED ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 550 in Part 12. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line KK below.

Corporate partner's share of the excess of SR&ED ITC (amount to be reported on line NN in Part 17) **760** KK

**Part 17 – Total recapture of SR&ED investment tax credit**

Recaptured ITC for calculation 1 from line II in Part 16	.....	_____	LL
Recaptured ITC for calculation 2 from line JJ in Part 16 above	.....	_____	MM
Recaptured ITC for calculation 3 from line KK in Part 16 above	.....	_____	NN
<b>Total recapture of SR&amp;ED investment tax credit – Add lines LL, MM and NN</b>	.....	<b>=====</b>	<b>OO</b>
Enter amount OO at line A1 in Part 29.			



**PRE-PRODUCTION MINING**

**Part 18 – Pre-production mining expenditures**

**Exploration information**

A mineral resource that qualifies for the credit means a mineral deposit from which the principal mineral to be extracted is diamond, a base or precious metal deposit, or a mineral deposit from which the principal mineral to be extracted is an industrial mineral that, when refined, results in a base or precious metal.

In column 800, list all minerals for which pre-production mining expenditures have taken place in the tax year.

List of minerals
800

For each of the minerals reported in column 800 above, identify each project, mineral title, and mining division where title is registered. If there is no mineral title, identify the project and mining division only.

Project name	Mineral title	Mining division
805	806	807

**Pre-production mining expenditures \***

Pre-production mining expenditures that the corporation incurred in the tax year for the purpose of determining the existence, location, extent, or quality of a mineral resource in Canada:

Prospecting	810	PP
Geological, geophysical, or geochemical surveys	811	QQ
Drilling by rotary, diamond, percussion, or other methods	812	RR
Trenching, digging test pits, and preliminary sampling	813	SS

Pre-production mining expenditures incurred in the tax year for bringing a new mine in a mineral resource in Canada into production in reasonable commercial quantities and incurred before the new mine comes into production in such quantities:

Clearing, removing overburden, and stripping	820	TT
Sinking a mine shaft, constructing an adit, or other underground entry	821	UU

Other pre-production mining expenditures incurred in the tax year:

Description	Amount
825	826

Add amounts at column 826 VV

Total pre-production mining expenditures (add amounts PP to VV) 830

**Deduct:** Total of all assistance (grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line 830 above 832

Excess (line 830 minus line 832) (if negative, enter "0") WW

**Add:** Repayments of government and non-government assistance 835 XX

**Pre-production mining expenditures** (amount WW plus amount XX) YY

\* A pre-production mining expenditure is defined under subsection 127(9) and does not include an amount renounced under subsection 66(12.6).

Name of corporation Hydro One Networks Inc.	Business Number 87086 5821 RC0001	Tax year-end Year Month Day 2010-12-31
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**Part 19 – Calculation of current-year credit and account balances – ITC from pre-production mining expenditures**

ITC at the end of the previous tax year .....

**Deduct:**

Credit deemed as a remittance of co-op corporations ..... **841** .....

Credit expired\* ..... **845** .....

Subtotal ..... **850** .....

ITC at the beginning of the tax year .....

**Add:**

Credit transferred on amalgamation or wind-up of subsidiary ..... **860** .....

Expenditures from line YY in Part 18 ..... **870** ..... x 10 % = ..... **880** .....

Total credit available .....

**Deduct:**

Credit deducted from Part I tax (enter on line B3 in Part 30) ..... **885** .....

Credit carried back to the previous year(s) (from Part 20) ..... CCC .....

Subtotal ..... **890** .....

**ITC closing balance from pre-production mining expenditures** ..... **890** .....

\* The credit is eligible for a 20 year carryforward effective for credits earned in 2003 and later tax years.

**Part 20 – Request for carryback of credit from pre-production mining expenditures**

	Year	Month	Day		
1st previous tax year				..... Credit to be applied	<b>921</b> .....
2nd previous tax year				..... Credit to be applied	<b>922</b> .....
3rd previous tax year				..... Credit to be applied	<b>923</b> .....
				<b>Total (enter on line CCC in Part 19)</b>	.....

## APPRENTICESHIP JOB CREATION

### Part 21 – Calculation of total current-year credit – ITC from apprenticeship job creation expenditures

If you are a related person as defined under subsection 251(2), has it been agreed in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number (or social insurance number or name) appears below? (If not, you cannot claim the tax credit.)

..... **611** 1 Yes ☐ 2 No ☐

For each apprentice in their first 24 months of the apprenticeship, enter the apprenticeship contract number registered with Canada, or a province or territory, under an apprenticeship program designed to certify or license individuals in the trade. For the province, the trade must be a Red Seal trade. If there is no contract number, enter the social insurance number (SIN) or the name of the eligible apprentice. Also enter the name of the eligible trade, the eligible salary and wages\* payable for employment after May 1, 2006, and 10% of this amount. Then enter the lesser of 10% of eligible salary and wages or \$2,000.

A Contract number (SIN or name of apprentice)	B Name of eligible trade	C Eligible salary and wages*	D Column C x 10 %	E Lesser of column D or \$ 2,000
<b>601</b>	<b>602</b>	<b>603</b>	<b>604</b>	<b>605</b>
1.				
Total current-year credit (enter at line 640)				

\* Net of any other government or non-government assistance received or to be received.

### Part 22 – Calculation of current-year credit and account balances – ITC from apprenticeship job creation expenditures

ITC at the end of the previous tax year .....

#### Deduct:

Credit deemed as a remittance of co-op corporations .....

**612**

Credit expired after 20 tax years .....

**615**

Subtotal

**625**

ITC at the beginning of the tax year .....

#### Add:

Credit transferred on amalgamation or wind-up of subsidiary .....

**630**

ITC from repayment of assistance .....

**635**

Total current-year credit (total of column 605) .....

**640**

Credit allocated from a partnership .....

**655**

Subtotal

Total credit available .....

#### Deduct:

Credit deducted from Part I tax (enter on line B4 in Part 30) .....

**660**

Credit carried back to the previous year(s) (from Part 23) .....

DDD

Subtotal

ITC closing balance from apprenticeship job creation expenditures .....

**690**

### Part 23 – Request for carryback of credit from apprenticeship job creation expenditures

Carryback of this credit is restricted to tax years ending after May 1, 2006.

	Year	Month	Day		
1st previous tax year				..... Credit to be applied	<b>931</b>
2nd previous tax year				..... Credit to be applied	<b>932</b>
3rd previous tax year				..... Credit to be applied	<b>933</b>
Total (enter on line DDD in Part 22)					

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

### CHILD CARE SPACES

#### Part 24 – Eligible child care spaces expenditures

Enter the eligible expenditures that the corporation incurred after March 18, 2007, to create licensed child care spaces for the children of the employees and, potentially, for other children. The corporation is not a child care services business. The eligible expenditures include:

- the cost of depreciable property (other than specified property); and
- the specified child care start-up expenditures;

acquired or incurred only to create new child care spaces at a licensed child care facility.

#### Cost of depreciable property from the current tax year

CCA* class number	Description of investment	Date available for use	Amount of investment
665	675	685	695
1.			
Total cost of depreciable property from the current tax year			715

EEE

Add: Specified child care start-up expenditures from the current tax year ..... 705 FFF

Total gross eligible expenditures for child care spaces (line 715 plus line 705) ..... GGG

Deduct: Total of all assistance (including grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line GGG) ..... 725 HHH

Excess (amount GGG minus amount HHH) (if negative, enter "0") ..... III

Add: Repayments of government and non-government assistance ..... 735 JJJ

Total eligible expenditures for child care spaces (amount III plus amount JJJ) ..... 745

\* CCA: capital cost allowance

**Part 25 – Calculation of current-year credit – ITC from child care spaces expenditures**

The credit is equal to 25% of eligible child care spaces expenditures incurred after March 18, 2007, to a maximum of \$10,000 per child care space created in a licensed child care facility.

Eligible expenditures (line 745) ..... x 25 % = KKK  
Number of child care spaces ..... 755 x \$ 10,000 = LLL  
ITC from child care spaces expenditures (amount KKK or LLL, whichever is less) ..... MMM

**Part 26 – Calculation of current-year credit and account balances – ITC from child care spaces expenditures**

ITC at the end of the previous tax year .....  
**Deduct:**  
Credit deemed as a remittance of co-op corporations ..... 765  
Credit expired after 20 tax years ..... 770  
Subtotal .....  
ITC at the beginning of the tax year ..... 775  
**Add:**  
Credit transferred on amalgamation or wind-up of subsidiary ..... 777  
Total current-year credit (amount MMM above) ..... 780  
Credit allocated from a partnership ..... 782  
Subtotal .....  
Total credit available .....  
**Deduct:**  
Credit deducted from Part I tax (enter on line B5 in Part 30) ..... 785  
Credit carried back to the previous year(s) (from Part 27) ..... NNN  
Subtotal .....  
ITC closing balance from child care spaces expenditures ..... 790

**Part 27 – Request for carryback of credit from child care space expenditures**

	Year	Month	Day		
1st previous tax year	2009	12	31	Credit to be applied	941
2nd previous tax year	2008	12	31	Credit to be applied	942
3rd previous tax year	2007	12	31	Credit to be applied	943
				<b>Total (enter on line NNN in Part 26)</b>	

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

## RECAPTURE – CHILD CARE SPACES

### Part 28 – Calculating the recapture of ITC for corporations and corporate partnerships – Child care spaces

The ITC will be recovered against the taxpayer's tax otherwise payable under Part I of the Act if, at any time within 60 months of the day on which the taxpayer acquired the property:

- the new child care space is no longer available; or
- property that was an eligible expenditure for the child care space is:
  - disposed of or leased to a lessee; or
  - converted to another use.

If the property disposed of is a child care space, the amount that can reasonably be considered to have been included in the original ITC (paragraph 127(27.12)(a))

792 ZZZ

In the case of eligible expenditures (paragraph 127(27.12)(b)), the lesser of:

The amount that can reasonably be considered to have been included in the original ITC

795

25% of either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value (in any other case) of the property

797

Amount from line 795 or line 797, whichever is less

000

#### Corporate partnerships

As a member of the partnership, you will report your share of the child care spaces ITC of the partnership after the child care spaces ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 782 in Part 26. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line PPP below.

Corporate partner's share of the excess of ITC 799 PPP

Total recapture of child care spaces investment tax credit – Add lines ZZZ, 000, and PPP

Enter amount QQQ on line A2 in Part 29.

QQQ

### Part 29 – Total recapture of investment tax credit

Recaptured SR&ED ITC from line 00 in Part 17

A1

Recaptured child care spaces ITC from line QQQ in Part 28 above

A2

Total recapture of investment tax credit – Add lines A1 and A2

Enter amount A3 on line 602 of the T2 return.

A3

### Part 30 – Total ITC deducted from Part I tax

ITC from investments in qualified property deducted from Part I tax (from line 260 in Part 5)

B1

ITC from SR&ED expenditures deducted from Part I tax (from line 560 in Part 12)

1,400,902 B2

ITC from pre-production mining expenditures deducted from Part I tax (from line 885 in Part 19)

B3

ITC from apprenticeship job creation expenditures deducted from Part I tax (from line 660 in Part 22)

528,648 B4

ITC from child care space expenditures deducted from Part I tax (from line 785 in Part 26)

B5

Total ITC deducted from Part I tax (add lines B1, B2, B3, B4, and B5)

1,929,550 B6

Enter amount B6 at line 652 of the T2 return.

# Summary of Investment Tax Credit Carryovers

Continuity of investment tax credit carryovers					
CCA class number		99			
		Cur. or cap. R&D for ITC			
<b>Current year</b>					
	Addition current year (A)	Applied current year (B)	Claimed as a refund (C)	Carried back (D)	ITC end of year (A-B-C-D)
	1,400,902	1,400,902			
<b>Prior years</b>					
Taxation year		ITC beginning of year (E)	Adjustments (F)	Applied current year (G)	ITC end of year (E-F-G)
2009-12-31					
2008-12-31					
2007-12-31					
2006-12-31					
2005-12-31					
2004-12-31					
2003-12-31					
2002-12-31					
2001-12-31					
2000-12-31					*
1999-12-31					
1999-03-31					
1998-03-31					
1997-03-31					
1996-03-31					
1995-03-31					
1994-03-31					
1993-03-31					
1992-03-31					
1991-03-31					*
	<b>Total</b>				
<b>B+C+D+G</b>				<b>Total ITC utilized</b>	<b>1,400,902</b>

\* The ITC end of year includes the amount of ITC expired from the 10<sup>th</sup> preceding year if it is before January 1, 1998, or the amount of ITC expired from the 20<sup>th</sup> preceding year if it is after December 31, 1997. Note that this credit will only expire at the beginning of the subsequent fiscal period. Consequently, this amount will be posted on line 215, 515, 615, 770 or 845, as applicable, in Schedule 31 of the subsequent fiscal year.



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**SCHEDULE 33**

**TAXABLE CAPITAL EMPLOYED IN CANADA – LARGE CORPORATIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Use this schedule in determining if the total taxable capital employed in Canada of the corporation (other than a financial institution or an insurance corporation) and its related corporations is greater than \$10,000,000.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act* and the *Income Tax Regulations*.
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- If you are filing a provincial capital tax return with your *T2 Corporation Income Tax Return*, also file a completed Schedule 33 with the return no later than six months from the end of the tax year.
- This schedule may contain changes that had not yet become law at the time of publishing.

If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

**Part 1 – Capital**

Add the following amounts at the end of the year:

Reserves that have not been deducted in computing income for the year under Part I	101	1,357,779,771	
Capital stock (or members' contributions if incorporated without share capital)	103	3,362,893,010	
Retained earnings	104	2,200,417,285	
Contributed surplus	105	4,107,012	
Any other surpluses	106		
Deferred unrealized foreign exchange gains	107		
All loans and advances to the corporation	108	7,397,488,772	
All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations	109		
Any dividends declared but not paid by the corporation before the end of the year	110	5,113,529	
All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year	111		
Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses	112		
<b>Subtotal</b>		<b>14,327,799,379</b>	<b>14,327,799,379 A</b>

Deduct the following amounts:

Deferred tax debit balance at the end of the year	121		
Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year	122		
Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above	123		
The amount of deferred unrealized foreign exchange losses at the end of the year	124		
<b>Subtotal</b>			<b>B</b>
<b>Capital for the year (amount A minus amount B) (if negative, enter "0")</b>		<b>190</b>	<b>14,327,799,379</b>

**Note:** Lines 101, 107, 108, 109, 111, and 112 are determined as follows:

- If the partnership is a member of another partnership (tiered partnerships), include the amounts of the partnership and tiered partnerships.
- Amounts for the partnership and tiered partnerships are those that would be determined for lines 101, 107, 108, 109, 111, and 112 as if they apply in the same way that they apply to corporations.
- Do not include amounts owing to the member or to other corporations that are members of the partnership.
- Amounts are determined at the end of the last fiscal period of the partnership ending in the year of the corporation.
- The proportion of the total amounts is determined by the corporation's share of the partnership's income or loss for the fiscal period of the partnership.



## Part 2 – Investment allowance

Add the carrying value at the end of the year of the following assets of the corporation:

A share of another corporation	401	
A loan or advance to another corporation (other than a financial institution)	402	4,378,051
A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of another corporation (other than a financial institution)	403	
Long-term debt of a financial institution	404	
A dividend receivable on a share of the capital stock of another corporation	405	
A loan or advance to, or a bond, debenture, note, mortgage, hypothecary claim, or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part 1.3 [other than by reason of paragraph 181.1(3)(d)]	406	
An interest in a partnership (see note 1 below)	407	
<b>Investment allowance for the year (add lines 401 to 407)</b>	<b>490</b>	<b>4,378,051</b>

### Notes:

- Where the corporation has an interest in a partnership or in tiered partnerships, consider the following:
  - the investment allowance of a partnership is deemed to be the amount calculated at line 490 above, at the end of its fiscal period, as if it was a corporation;
  - the total of the carrying value of each asset of the partnership described in the above lines is for its last fiscal period ending at or before the end of the corporation's tax year; and
  - the carrying value of a partnership member's interest at the end of the year is its specified proportion [as defined in subsection 248(1)] of the partnership's investment allowance.
- Lines 401 to 405 should not include the carrying value of a share of the capital stock of, a dividend payable by, or indebtedness of a corporation that is exempt from tax under Part 1.3 [other than by reason of paragraph 181.1(3)(d)].
- Where a trust is used as a conduit for loaning money from a corporation to another related corporation (other than a financial institution), the loan will be considered to have been made directly from the lending corporation to the borrowing corporation, according to subsection 181.2(6).

## Part 3 – Taxable capital

Capital for the year (line 190)		14,327,799,379 C
<b>Deduct:</b> Investment allowance for the year (line 490)		4,378,051 D
<b>Taxable capital for the year (amount C minus amount D) (if negative, enter "0")</b>	<b>500</b>	<b>14,323,421,328</b>

## Part 4 – Taxable capital employed in Canada

To be completed by a corporation that was resident in Canada at any time in the year

Taxable capital for the year (line 500)	14,323,421,328	x	Taxable income earned in Canada	610	206,591,994	=	Taxable capital employed in Canada	690	14,323,421,328
					206,591,994				

- Notes:**
- Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.
  - Where a corporation's taxable income for a tax year is "0," it shall, for the purposes of the above calculation, be deemed to have a taxable income for that year of \$1,000.
  - In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

To be completed by a corporation that was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada

Total of all amounts each of which is the carrying value at the end of the year of an asset of the corporation used in the year or held in the year, in the course of carrying on any business during the year through a permanent establishment in Canada	701	
<b>Deduct the following amounts:</b>		
Corporation's indebtedness at the end of the year [other than indebtedness described in any of paragraphs 181.2(3)(c) to (f)] that may reasonably be regarded as relating to a business it carried on during the year through a permanent establishment in Canada	711	
Total of all amounts each of which is the carrying value at the end of year of an asset described in subsection 181.2(4) of the corporation that it used in the year, or held in the year, in the course of carrying on any business during the year through a permanent establishment in Canada	712	
Total of all amounts each of which is the carrying value at the end of year of an asset of the corporation that is a ship or aircraft the corporation operated in international traffic, or personal or movable property used or held by the corporation in carrying on any business during the year through a permanent establishment in Canada (see note below)	713	
<b>Total deductions (add lines 711, 712, and 713)</b>		<b>E</b>
<b>Taxable capital employed in Canada (line 701 minus amount E) (if negative, enter "0")</b>	<b>790</b>	

**Note:** Complete line 713 only if the country in which the corporation is resident did not impose a capital tax for the year on similar assets, or a tax for the year on the income from the operation of a ship or aircraft in international traffic, of any corporation resident in Canada during the year.

**Part 5 – Calculation for purposes of the small business deduction**

This part is applicable to corporations that are not associated in the current year, but were associated in the prior year.

Taxable capital employed in Canada (line 690 or 790, whichever applies) ..... F

Deduct: ..... 10,000,000 G

Excess (amount F minus amount G) (if negative, enter "0") ..... H

Calculation for purposes of the small business deduction (amount H x 0.00225) ..... I

Enter this amount at line 415 of the T2 return

## Attached Schedule with Total

Part 1 – All loans and advances to the corporation

Title Schedule 33 - Supplementary Schedule

Description

	Amount
LT Debt payable within a year (FS) A/C 330000	500,000,000 00
Primary Debt (FS) A/C 302000	6,823,958,182 00
Customer deposit (390000/392010/392000)	55,324,765 00
P/Port Amounts withheld from contracts (425001)	970,525 00
WSIB(451070)	1,756,004 00
Banked Vacation(362100)	7,049,052 00
Mark to Market Adjustment (304300)	4,555,217 00
Unearned Revenue (Cash Deposits) A/C 427000 - 427100	3,875,027 00
<b>Total</b>	<b>7,397,488,772 00</b>

## Attached Schedule with Total

Part 2 -- A loan or advance to another corporation (other than a financial institution)

Title Schedule 33/CT23 - Supplementary Schedule

Description

	Amount
Trade Receivables outstanding over 365 days	2,184,000 00
Prepaid Insurance(277180)	1,661,174 00
Intercompany receivable	532,877 00
Total	4,378,051 00

Attached Schedule with Total

Part 1 – Reserves that have not been deducted in computing income for the year under Part I

Title Part 1 – Reserves that have not been deducted in computing income for th

Description	Amount
Schedule 13 Adjustments	1,367,959,489 00
Future Income Tax Liability	647,087,761 00
Regulatory Future Income Tax Asset	-657,267,479 00
Total	1,357,779,771 00



**SHAREHOLDER INFORMATION**

Name of corporation <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year end Year Month Day <b>2010-12-31</b>
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All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

Provide only one number per shareholder					
Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
<b>100</b>	<b>200</b>	<b>300</b>	<b>350</b>	<b>400</b>	<b>500</b>
1 <b>Hydro One Inc.</b>	<b>86999 4731 RC0001</b>			<b>100.000</b>	
2					
3					
4					
5					
6					
7					
8					
9					
10					



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**SCHEDULE 53**

**GENERAL RATE INCOME POOL (GRIP) CALCULATION**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

On: 2010-12-31

- If you are a Canadian-controlled private corporation (CCPC) or a deposit insurance corporation (DIC), use this schedule to determine the general rate income pool (GRIP).
- When an eligible dividend was paid in the tax year, file a completed copy of this schedule with your *T2 Corporation Income Tax Return*. Do not send your worksheets with your return, but keep them in your records in case we ask to see them later.
- Subsections referred to in this schedule are from the *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool, and low rate income pool.

**Eligibility for the various additions**

Answer the following questions to determine the corporation's eligibility for the various additions:

**2006 addition**

1. Is this the corporation's first taxation year that includes January 1, 2006? ☐ Yes ☒ No
  2. If not, what is the date of the taxation year end of the corporation's first year that includes January 1, 2006?  
Enter the date and go directly to question 4 2006-12-31
  3. During that first year, was the corporation a CCPC or would it have been a CCPC if not for the election of subsection 89(11) ITA? ☐ Yes ☐ No
- If the answer to question 3 is yes, complete Part "GRIP addition for 2006".

**Change in the type of corporation**

4. Was the corporation a CCPC during its preceding taxation year? ☒ Yes ☐ No
  5. Corporations that become a CCPC or a DIC ☐ Yes ☒ No
- If the answer to question 5 is yes, complete Part 4.

**Amalgamation (first year of filing after amalgamation)**

6. Corporations that were formed as a result of an amalgamation ☐ Yes ☒ No  
If the answer to question 6 is yes, answer questions 7 and 8. If the answer is no, go to question 9.
7. Was one or more of the predecessor corporations neither a CCPC nor a DIC? ☐ Yes ☐ No  
If the answer to question 7 is yes, complete Part 4.
8. Was one or more of the predecessor corporation a CCPC or a DIC during the taxation year that ended immediately before amalgamation? ☐ Yes ☐ No  
If the answer to question 8 is yes, complete Part 3.

**Winding-up**

9. Corporations that wound-up a subsidiary ☐ Yes ☒ No  
If the answer to question 9 is yes, answer questions 10 and 11. If the answer is no, go to Part 1.
10. Was the subsidiary neither a CCPC nor a DIC during its last taxation year? ☐ Yes ☐ No  
If the answer to question 10 is yes, complete Part 4.
11. Was the subsidiary a CCPC or a DIC during its last taxation year? ☐ Yes ☐ No  
If the answer to question 11 is yes, complete Part 3.

## Part 1 – Calculation of general rate income pool (GRIP)

GRIP at the end of the previous tax year	100	996,153,870	A
Taxable income for the year (DICs enter "0") *	110	206,591,994	B
Income for the credit union deduction * (amount E in Part 3 of Schedule 17)	120		
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less *	130		
For a CCPC, the lesser of aggregate investment income (line 440 of the T2 return) and taxable income *	140	2,495,683	
Subtotal (add lines 120, 130, and 140)		2,495,683	C
Income taxable at the general corporate rate (line B minus line C) (if negative enter "0")	150	204,096,311	
After-tax income (line 150 x general rate factor for the tax year ** 0.69 )	190	140,826,455	D
Eligible dividends received in the tax year	200		
Dividends deductible under section 113 received in the tax year	210		
Subtotal (add lines 200 and 210)			E
GRIP addition:			
Becoming a CCPC (line PP from Part 4)	220		
Post-amalgamation (total of lines EE from Part 3 and lines PP from Part 4)	230		
Post-wind-up (total of lines EE from Part 3 and lines PP from Part 4)	240		
Subtotal (add lines 220, 230, and 240)			F
Subtotal (add lines A, D, E, and F)		1,136,980,325	G
Eligible dividends paid in the previous tax year	300		
Excessive eligible dividend designations made in the previous tax year	310		
Note: If becoming a CCPC (subsection 89(4) applies), enter "0" on lines 300 and 310.			
Subtotal (line 300 minus line 310)			H
GRIP before adjustment for specified future tax consequences (line G minus line H) (amount can be negative)	490	1,136,980,325	
Total GRIP adjustment for specified future tax consequences to previous tax years (amount W from Part 2)	560		
GRIP at the end of the tax year (line 490 minus line 560)	590	1,136,980,325	

Enter this amount on line 160 of Schedule 55.

\* For lines 110, 120, 130, and 140, the income amount is the amount before considering specified future tax consequences. This phrase is defined in subsection 248(1). It includes the deduction of a loss carryback from subsequent tax years, a reduction of Canadian exploration expenses and Canadian development expenses that were renounced in subsequent tax years (e.g., flow-through share renunciations), reversals of income inclusions where an option is exercised in subsequent tax years, and the effect of certain foreign tax credit adjustments.

\*\* The general rate factor for a tax year is 0.68 for any portion of the tax year that falls before 2010, 0.69 for any portion of the tax year that falls in 2010, 0.70 for any portion of the tax year that falls in 2011, and 0.72 for any portion of the tax year that falls after 2011. Calculate the general rate factor in Part 5 for tax years that straddle these dates.

## Part 2 – GRIP adjustment for specified future tax consequences to previous tax years

Complete this part if the corporation's taxable income of any of the previous three tax years took into account the specified future tax consequences defined in subsection 248(1) from the current tax year. Otherwise, enter "0" on line 560.

First previous tax year 2009-12-31

Taxable income before specified future tax consequences from the current tax year		64,732,500	J1
Enter the following amounts before specified future tax consequences from the current tax year:			
Income for the credit union deduction (amount E in Part 3 of Schedule 17)	K1		
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less	L1		
Aggregate investment income (line 440 of the T2 return)	M1	1,070,321	
Subtotal (add lines K1, L1, and M1)		1,070,321	N1
Subtotal (line J1 minus line N1) (if negative, enter "0")		63,662,179	O1



**Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)**

Future tax consequences that occur for the current year					
Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks

Taxable income after specified future tax consequences ..... P1

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction

(amount E in Part 3 of Schedule 17) ... Q1

Amount on line 400, 405, 410, or 425

of the T2 return, whichever is less .... R1

Aggregate investment income

(line 440 of the T2 return) ..... S1

Subtotal (add lines Q1, R1, and S1) ..... T1

Subtotal (line P1 minus line T1) (if negative, enter "0") ..... U1

Subtotal (line O1 minus line U1) (if negative, enter "0") ..... V1

**GRIP adjustment for specified future tax consequences to the first previous tax year**

(line V1 multiplied by the general rate factor for the tax year 0.68 ) ..... 500

**Second previous tax year 2008-12-31**

Taxable income before specified future tax consequences from the current tax year

319,101,605 J2

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction

(amount E in Part 3 of Schedule 17) ... K2

Amount on line 400, 405, 410, or 425

of the T2 return, whichever is less .... L2

Aggregate investment income

(line 440 of the T2 return) ..... M2

Subtotal (add lines K2, L2, and M2) ..... N2

Subtotal (line J2 minus line N2) (if negative, enter "0") ..... 319,101,605 319,101,605 O2

Future tax consequences that occur for the current year					
Amount carried back from the current year to a prior year					
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks

Taxable income after specified future tax consequences ..... P2

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction

(amount E in Part 3 of Schedule 17) ... Q2

Amount on line 400, 405, 410, or 425

of the T2 return, whichever is less .... R2

Aggregate investment income

(line 440 of the T2 return) ..... S2

Subtotal (add lines Q2, R2, and S2) ..... T2

Subtotal (line P2 minus line T2) (if negative, enter "0") ..... U2

Subtotal (line O2 minus line U2) (if negative, enter "0") ..... V2

**GRIP adjustment for specified future tax consequences to the second previous tax year**

(line V2 multiplied by the general rate factor for the tax year 0.68 ) ..... 520

**Part 2 – GRIP adjustment for specified future tax consequences to previous tax years (continued)**

Third previous tax year 2007-12-31

Taxable income before specified future tax consequences from the current tax year ..... 537,428,722 J3

Enter the following amounts before specified future tax consequences from the current tax year:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) ..... K3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less ..... L3

Aggregate investment income (line 440 of the T2 return) ..... 195,907 M3

Subtotal (add lines K3, L3, and M3) ..... 195,907 ▶ 195,907 N3

Subtotal (line J3 minus line N3) (if negative, enter "0") ..... 537,232,815 ▶ 537,232,815 O3

**Future tax consequences that occur for the current year**

Amount carried back from the current year to a prior year

Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks

Taxable income after specified future tax consequences ..... P3

Enter the following amounts after specified future tax consequences:

Income for the credit union deduction (amount E in Part 3 of Schedule 17) ..... Q3

Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less ..... R3

Aggregate investment income (line 440 of the T2 return) ..... S3

Subtotal (add lines Q3, R3, and S3) ..... ▶ T3

Subtotal (line P3 minus line T3) (if negative, enter "0") ..... U3

Subtotal (line O3 minus line U3) (if negative, enter "0") ..... V3

**GRIP adjustment for specified future tax consequences to the third previous tax year**

(line V3 multiplied by the general rate factor for the tax year 0.68 ) ..... 540

**Total GRIP adjustment for specified future tax consequences to previous tax years:**

(add lines 500, 520, and 540) (if negative, enter "0") ..... W

Enter amount W on line 560.

**Part 3 – Worksheet to calculate the GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year)**

nb. 1 Post amalgamation ☐ Post wind-up ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary corporation was a CCPC or a DIC in its last tax year. In the calculation below, **corporation** means a predecessor or a subsidiary. The last tax year for a predecessor corporation was its tax year that ended immediately before the amalgamation and for a subsidiary corporation was its tax year during which its assets were distributed to the parent on the wind-up.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for each predecessor and each subsidiary that was a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Corporation's GRIP at the end of its last tax year ..... AA

Eligible dividends paid by the corporation in its last tax year ..... BB

Excessive eligible dividend designations made by the corporation in its last tax year ..... CC

Subtotal (line BB minus line CC) ..... ▶ DD

**GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was a CCPC or a DIC in its last tax year)**

(line AA minus line DD) ..... EE

After you complete this calculation for each predecessor and each subsidiary, calculate the total of all the EE lines. Enter this total amount on:

- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

**Part 4 – Worksheet to calculate the GRIP addition post-amalgamation, post-wind-up  
(predecessor or subsidiary was not a CCPC or a DIC in its last tax year),  
or the corporation is becoming a CCPC**

nb. 1 Corporation becoming a CCPC ☐ Post amalgamation ☐ Post wind-up ☐

Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsection 88(1) applies) and the predecessor or subsidiary was not a CCPC or a DIC in its last tax year. Also, use this part for a corporation becoming a CCPC. In the calculation below, corporation means a corporation becoming a CCPC, a predecessor, or a subsidiary.

For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year during which it receives the assets of the subsidiary.

Complete a separate worksheet for each predecessor and each subsidiary that was not a CCPC or a DIC in its last tax year. Keep a copy of this calculation for your records, in case we ask to see it later.

Cost amount to the corporation of all property immediately before the end of its previous/last tax year ..... FF

The corporation's money on hand immediately before the end of its previous/last tax year ..... GG

Unused and unexpired losses at the end of the corporation's previous/last tax year:

Non-capital losses .....  
Net capital losses .....  
Farm losses .....  
Restricted farm losses .....  
Limited partnership losses .....

Subtotal ..... HH

Subtotal (add lines FF, GG, and HH) ..... II

All the corporation's debts and other obligations to pay that were outstanding immediately before the end of its previous/last tax year ..... JJ

Paid-up capital of all the corporation's issued and outstanding shares of capital stock immediately before the end of its previous/last tax year ..... KK

All the corporation's reserves deducted in its previous/last tax year ..... LL

The corporation's capital dividend account immediately before the end of its previous/last tax year ..... MM

The corporation's low rate income pool immediately before the end of its previous/last tax year ..... NN

Subtotal (add lines JJ, KK, LL, MM, and NN) ..... OO

**GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC (line II minus line OO) (if negative, enter "0")** ..... PP

After you complete this worksheet for each predecessor and each subsidiary, calculate the total of all the PP lines. Enter this total amount on:

- line 220 for a corporation becoming a CCPC;
- line 230 for post-amalgamation; or
- line 240 for post-wind-up.

**Part 5 – General rate factor for the tax year**

Complete this part to calculate the general rate factor for the tax year.

<u>0.68</u>	x	number of days in the tax year before January 1, 2010		.....	=		QQ
		number of days in the tax year	365				
<u>0.69</u>	x	number of days in the tax year in 2010	365	.....	=	<u>0.69000</u>	RR
		number of days in the tax year	365				
<u>0.7</u>	x	number of days in the tax year in 2011		.....	=		SS
		number of days in the tax year	365				
<u>0.72</u>	x	number of days in the tax year after December 31, 2011		.....	=		TT
		number of days in the tax year	365				
General rate factor for the tax year (total of lines QQ to TT)						<u><u>0.69000</u></u>	UU



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**SCHEDULE 55**

**PART III.1 TAX ON EXCESSIVE ELIGIBLE DIVIDEND DESIGNATIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1 of this schedule. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, *General Rate Income Pool (GRIP) Calculation*, or Schedule 54, *Low Rate Income Pool (LRIP) Calculation*, whichever is applicable.
- File the completed schedules with your *T2 Corporation Income Tax Return* no later than six months from the end of the tax year.
- Parts, subsections, and paragraphs mentioned in this schedule refer to the federal *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool (GRIP), and low rate income pool (LRIP).
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

Do not use this area

**Part 1 – Canadian-controlled private corporations and deposit insurance corporations**

Taxable dividends paid in the tax year <b>not included</b> in Schedule 3	.....	
Taxable dividends paid in the tax year <b>included</b> in Schedule 3	.....	70,455,244
Total taxable dividends paid in the tax year	.....	<b>100</b> 70,455,244
Total eligible dividends paid in the tax year	.....	<b>150</b> .....
GRIP at the end of the tax year (line 590 on Schedule 53) (if negative, enter "0")	.....	<b>160</b> 1,136,980,325
Excessive eligible dividend designation (line 150 minus line 160)	.....	A .....
<b>Part III.1 tax on excessive eligible dividend designations – CCPC or DIC</b> * (amount A multiplied by 20 %)	.....	<b>190</b> .....

Enter the amount from line 190 on line 710 of the T2 return.

**Part 2 – Other corporations**

Taxable dividends paid in the tax year <b>not included</b> in Schedule 3	.....	
Taxable dividends paid in the tax year <b>included</b> in Schedule 3	.....	
Total taxable dividends paid in the tax year	.....	<b>200</b> .....
Total excessive eligible dividend designations in the tax year (amount from line A of Schedule 54)	.....	B .....
<b>Part III.1 tax on excessive eligible dividend designations – Other corporations</b> * (amount B multiplied by 20 %)	.....	<b>290</b> .....

Enter the amount from line 290 on line 710 of the T2 return.

\* You can elect to treat all or part of your excessive eligible dividend designation as a separate taxable dividend in order to eliminate or reduce the Part III.1 tax otherwise payable. You must file the election on or before the day that is 90 days after the day the notice of assessment for Part III.1 tax was sent. We will accept an election before the assessment of the tax. For more information on how to make this election, go to [www.cra.gc.ca/eligibledividends](http://www.cra.gc.ca/eligibledividends).



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**SCHEDULE 500**

**ONTARIO CORPORATION TAX CALCULATION**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Use this schedule if the corporation had a permanent establishment (as defined in section 400 of the federal *Income Tax Regulations*) in Ontario at any time in the tax year and had Ontario taxable income in the year.
- References to subsections and paragraphs are from the federal *Income Tax Act*.
- This schedule is a worksheet only and does not have to be filed with your T2 *Corporation Income Tax Return*.

**Part 1 – Calculation of Ontario basic rate of tax for the year**

Number of days in the tax year before July 1, 2010	181	x	14.00 %	=	6.94247 %	A1
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2010, and before July 1, 2011	184	x	12.00 %	=	6.04932 %	A2
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2011, and before July 1, 2012		x	11.50 %	=	%	A3
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2012, and before July 1, 2013		x	11.00 %	=	%	A4
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2013		x	10.00 %	=	%	A5
Number of days in the tax year	365					

Ontario basic rate of tax for the year (total of rates A1 to A5) 12.99179 ► 12.99179 % A6

**Part 2 – Calculation of Ontario basic income tax**

Ontario taxable income \* 206,591,994 B

Ontario basic income tax: amount B multiplied by Ontario basic rate of tax for the year (rate A6 from Part 1) 26,839,998 C

If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit, in addition to Ontario basic income tax, or has Ontario corporate minimum tax, Ontario special additional tax on life insurance corporations or Ontario capital tax payable, enter amount C on line 270 of Schedule 5, *Tax Calculation Supplementary – Corporations*. Otherwise, enter it on line 760 of the T2 return.

\* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or line Z, whichever applies, of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

**Part 3 – Ontario small business deduction (OSBD)**

Complete this part if the corporation claimed the federal small business deduction under subsection 125(1) or would have claimed it if subsection 125(5.1) had not been applicable in the tax year.

Income from active business carried on in Canada (amount from line 400 of the T2 return)					204,096,311	1
Federal taxable income, less adjustment for foreign tax credit (amount from line 405 of the T2 return)					206,591,994	2
Federal business limit before the application of subsection 125(5.1) (amount from line 410 of the T2 return)	500,000	x	500,000	=	500,000	3
			500,000			
			line 4 on page 4 of the T2 return			
Enter the least of amounts 1, 2, and 3					500,000	D
Ontario domestic factor:	Ontario taxable income *		206,591,994.00	=	1.00000	E
	taxable income earned in all provinces and territories **		206,591,994			
Ontario small business income (amount D multiplied by amount E)					500,000	F

Number of days in the tax year before July 1, 2010	181	x	8.50 %	=	4.21507 %	G1
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2010, and before July 1, 2011	184	x	7.50 %	=	3.78082 %	G2
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2011, and before July 1, 2012		x	7.00 %	=	%	G3
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2012, and before July 1, 2013		x	6.50 %	=	%	G4
Number of days in the tax year	365					
Number of days in the tax year after June 30, 2013		x	5.50 %	=	%	G5
Number of days in the tax year	365					

OSBD rate for the year (total of rates G1 to G5) 7.99589 % G6

Ontario small business deduction: amount F multiplied by OSBD rate for the year (rate G6) 39,979 H

Enter amount H on line 402 of Schedule 5.

\* Enter amount B from Part 2.

\*\* Includes the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.

#### Part 4 – Calculation of surtax re Ontario small business deduction

Complete this part if the corporation is claiming the OSBD and its adjusted taxable income, **plus** the adjusted taxable income of each corporation with which the corporation was associated during its tax year, is greater than \$500,000. If the corporation is a member of an associated group, complete Schedule 501, *Ontario Adjusted Taxable Income of Associated Corporations to Determine Surtax re Ontario Small Business Deduction*.

**Note:** For days in the tax year after June 30, 2010, the small business surtax rate is 0%. You do not have to complete this part if the corporation's tax year begins after June 30, 2010.

Adjusted taxable income *	206,591,994	I
Adjusted taxable income of all associated corporations (amount from line 500 of Schedule 501)	18,473,955	J
Aggregate adjusted taxable income (amount I <b>plus</b> amount J)	225,065,949	K

#### Deduct:

Ontario business limit	500,000
Subtotal (amount K <b>minus</b> Ontario business limit) (If negative, enter "0" on this line and on line P)	224,565,949

Small business surtax rate for the year:

Number of days in the tax year before July 1, 2010	181	x	4.25 %	=	2.10753 %	M	
Number of days in the tax year	365						
Amount L x % on line M		=			4,732,795	N	
Amount N	4,732,795	x	Ontario small business income (amount F from Part 3)	500,000	=	4,732,795	O
			500,000	500,000			
<b>Surtax re Ontario small business deduction:</b> lesser of amount O and OSBD (amount H from Part 3)					39,979	P	

Enter amount P on line 272 of Schedule 5.

\* Adjusted taxable income is equal to the corporation's taxable income or taxable income earned in Canada for the year **plus** the amount of the corporation's adjusted Crown royalties for the year **minus** the amount of the corporation's notional resource allowance for the year (from Schedule 504, *Ontario Resource Tax Credit and Ontario Additional Tax re Crown Royalties*).  
If the tax year of the corporation is less than 51 weeks, **multiply** the adjusted taxable income of the corporation for the year by 365 and **divide** by the number of days in the tax year.

#### Part 5 – Ontario adjusted small business income

Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Amount D from Part 3	500,000	Q
Surtax payable (amount P from Part 4)	39,979	=
Ontario domestic factor (amount E from Part 3) x OSBD rate (rate G6 from Part 3)	7.99589 %	0.07996
		499,987
		R

**Note:** Enter "0" on line R for tax years beginning after June 30, 2010.

Ontario adjusted small business income (amount Q <b>minus</b> amount R) (If negative, enter "0")	13	S
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Enter amount S on line U in Part 6 or on line B in Part 2 of Schedule 502, *Ontario Tax Credit for Manufacturing and Processing*, whichever applies.



**Part 6 – Calculation of credit union tax reduction**

Complete this part and Schedule 17, *Credit Union Deductions*, if the corporation was a credit union throughout the tax year.

Amount D from Part 3 of Schedule 17 ..... T

**Deduct:**

Ontario adjusted small business income (amount S from Part 5) ..... U

Subtotal (amount T minus amount U) (if negative, enter "0") ..... V

OSBD rate for the year (rate G6 from Part 3) ..... 7.99589 %

Amount V multiplied by the OSBD rate for the year ..... W

Ontario domestic factor (amount E from Part 3) ..... 1.00000 X

Ontario credit union tax reduction (amount W multiplied by amount X) ..... Y

Enter amount Y on line 410 of Schedule 5.

**ONTARIO ADJUSTED TAXABLE INCOME OF ASSOCIATED CORPORATIONS TO  
DETERMINE SURTAX RE ONTARIO SMALL BUSINESS DEDUCTION**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- For use by Canadian-controlled private corporations (CCPCs) to report the adjusted taxable income of all corporations (Canadian and foreign) with which the filing corporation was associated at any time during the tax year.
- Include the adjusted taxable income for the tax year of the associated corporation that ends at or before the date of the filing corporation's tax year-end.
- Attach additional schedules if more space is required.
- File this schedule with the *T2 Corporation Income Tax Return*.

	Names of associated corporations*	Business number of associated corporations**	Tax year-end	Adjusted taxable income *** (if loss, enter "0")
	<b>100</b>	<b>200</b>	<b>300</b>	<b>400</b>
1	Hydro One Inc.	86999 4731 RC0001	2010-12-31	1,147,209
2	Hydro One Remote Communities Inc.	87083 6269 RC0001	2010-12-31	2,359,542
3	Hydro One Telecom Inc.	86800 1066 RC0001	2010-12-31	
4	Hydro One Telecom Link Limited	88786 7513 RC0001	2010-12-31	
5	Hydro One Brampton Networks Inc.	86486 7635 RC0001	2010-12-31	14,967,204
6	Hydro One Lake Erie Link Management Inc	87892 1519 RC0001	2010-12-31	
7	Hydro One Lake Erie Link Company Inc.	87560 6519 RC0001	2010-12-31	
<b>Total</b>				<b>18,473,955</b>

Enter the total adjusted taxable income from line 500 on line J in Part 4 of Schedule 500, *Ontario Corporation Tax Calculation*.

\* Subsection 256(2) of the federal *Income Tax Act* may deem the filing corporation to be associated with another corporation, because both corporations are associated with a third corporation. If so, do not list the other corporation, nor the third corporation if it is not a CCPC or has elected under subsection 256(2) of the federal Act not to be associated for purposes of section 125 of the federal Act.

\*\* Enter "NR" if a corporation is not registered.

\*\*\* Rules for adjusted taxable income:

- If the associated corporation's tax year ends after December 31, 2008, its adjusted taxable income is equal to its taxable income or taxable income earned in Canada **plus** its adjusted Crown royalties **minus** its notional resource allowance for the year.
- If the associated corporation's tax year is less than 51 weeks and is the only tax year of the associated corporation that ends in the filing corporation's tax year, **multiply** the associated corporation's adjusted taxable income by 365 and **divide** by the number of days in the associated corporation's tax year.
- If the associated corporation has two or more tax years ending in the filing corporation's tax year, enter the last tax year-end date on line 300 and, for the entry on line 400, **multiply** the sum of the adjusted taxable income for each of those tax years by 365, and **divide** by the total number of days in all of those tax years.



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**SCHEDULE 506**

**ONTARIO TRANSITIONAL TAX DEBITS AND CREDITS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Complete this schedule if you are a specified corporation that is subject to the Ontario transitional tax debit or claiming the Ontario transitional tax credit.
- Unless otherwise noted, references to parts, sections, subsections, paragraphs, subparagraphs, and clauses are from the federal *Income Tax Act*.
- File this schedule with the *T2 Corporation Income Tax Return*.
- Unless otherwise noted, terms on this page are defined under subsection 46(1) of the *Taxation Act, 2007* (Ontario).
- **Specified corporation** is defined under subsection 46(5) of the *Taxation Act, 2007* (Ontario) as a corporation:
  - that is not exempt at or immediately before its transition time from tax payable under Part I of the federal Act;
  - that has a tax year that ends before 2009 and a tax year that includes January 1, 2009; or has a tax year that begins after 2008 and a tax year that is deemed to end on December 31, 2008, under subsection 249(3) of the federal Act;
  - that has a permanent establishment (PE) in Ontario at its transition time;
  - that had a PE in Ontario at any time in its last tax year ending before 2009, and was subject to tax under Part II of the *Corporations Tax Act* (Ontario) for that tax year; and
  - whose assets have not been distributed in an eligible pre-2009 windup.
- A specified corporation also includes, under subsection 51(1) of the *Taxation Act, 2007* (Ontario), the parent corporation of an eligible post-2008 windup and the new corporation of an eligible amalgamation.
- A specified corporation may be subject to the Ontario transitional tax debit if:
  - the corporation's total federal balance is more than the total Ontario balance at the end of the tax year; or
  - the corporation has a post-2008 scientific research and experimental development (SR&ED) balance, as defined under subsection 49(2) of the *Taxation Act, 2007* (Ontario), and a federal SR&ED transitional balance, as defined under subsection 49(4) of the *Taxation Act, 2007* (Ontario), at the end of the tax year.
- A specified corporation may be able to claim the Ontario transitional tax credit if:
  - the corporation's total Ontario balance is more than the total federal balance at the end of the tax year; or
  - the corporation has an unused transitional tax credit balance from previous tax years.
- **Transition time** means:
  - the beginning of the corporation's first tax year that starts after 2008 if the previous tax year is deemed under subsection 249(3) of the federal Act to end on December 31, 2008, or
  - the beginning of the corporation's tax year that includes January 1, 2009, in any other case.
- An **eligible amalgamation** means an amalgamation or merger of a particular corporation and one or more other corporations to form a new corporation where:
  - the amalgamation or merger occurs after December 31, 2008, and does not occur at the new corporation's transition time;
  - the new corporation has a PE in Ontario immediately after the amalgamation or merger;
  - the particular corporation has a PE in Ontario immediately before the amalgamation or merger;
  - the particular corporation is a specified corporation at its transition time or at any time before the amalgamation or merger;
  - the amalgamation or merger occurs in the amortization period of the new corporation;
  - the amortization period of the new corporation does not end immediately after the beginning of its reference period; and
  - the amortization period of the particular corporation does not end before the amalgamation or merger.
- An **eligible post-2008 windup** means the windup of a subsidiary corporation into its parent corporation under subsection 88(1) where:
  - the completion time of the windup is after December 31, 2008, and the time immediately after the completion time is within the amortization periods of the subsidiary and parent;
  - the parent's tax year (during which it received the assets of the subsidiary) ends after December 31, 2008;
  - the subsidiary has a PE in Ontario during its tax year ending at the completion time; and
  - the parent has a PE in Ontario during its tax year in which it received the assets from the subsidiary.
- An **eligible pre-2009 windup** means the windup of a subsidiary under subsection 88(1) where:
  - the completion time of the windup is after December 31, 2008, and the parent's tax year (during which it received the assets of the subsidiary) ended before January 1, 2009; or
  - the completion time of the windup is before January 1, 2009, and the parent's tax year (during which it received the assets of the subsidiary) ended after December 31, 2008.
- The **completion time** of a windup means the end of the tax year of the subsidiary during which the subsidiary distributes its assets to the parent for the purposes of paragraph 88(1)(e.2).
- A **specified pre-2009 transfer** under section 52 of the *Taxation Act, 2007* (Ontario) means a transfer of property between corporations not at arm's length that changes the total federal or Ontario balance of either the transferee or the transferor and that occurs:
  - before 2009;
  - at different values under the *Corporations Tax Act* (Ontario) and the federal Act;
  - in a tax year ending after 2008 for either the transferee or the transferor corporation, and that corporation is a specified corporation; and
  - in a tax year of the other corporation ending before 2009, in which the other corporation has a PE in Ontario.

## Part 1 – Total federal balance

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

If this is the first year after amalgamation, include the total of all amounts from the predecessor corporations that had a PE in Ontario immediately before the amalgamation.

If the corporation is a life insurer or a non-resident corporation, do not include the amounts under the additional rules in subsection 48(8) of the *Taxation Act*, 2007 (Ontario).

For other tax years, go to Part 3.

### Federal balances at the end of the previous tax year (tax year ending in 2008)

Total undepreciated capital cost of depreciable properties (total of column 220 from Schedule 8, <i>Capital Cost Allowance (CCA)</i> )	110
Charitable donations not yet deducted from income (from line 280 of Schedule 2, <i>Charitable Donations and Gifts</i> ) (see Note 1)	112
Gifts to Canada, a province, or a territory (from line 380 of Schedule 2) (see Note 1)	114
Gifts of certified cultural property (from line 480 of Schedule 2) (see Note 1)	116
Gifts of certified ecologically sensitive land (from line 580 of Schedule 2) (see Note 1)	118
Gifts of medicine (from line 680 of Schedule 2) (see Note 1)	120
Cumulative eligible capital (from line 300 of Schedule 10, <i>Cumulative Eligible Capital Deduction</i> )	122
Federal SR&ED expenditure pool (from line 470 of Form T661, <i>Scientific Research and Experimental Development (SR&amp;ED) Expenditures Claim</i> ) (see Note 2 and Note 3)	124
Cumulative Canadian exploration expense (from line 249 of Schedule 12, <i>Resource-Related Deductions</i> ) (see Note 2)	128
Cumulative Canadian development expense (from line 349 of Schedule 12) (see Note 2)	130
Cumulative Canadian oil and gas property expense (from line 449 of Schedule 12) (see Note 2)	132

### Federal balances at the beginning of the current tax year

Non-capital losses (from line 102 of Schedule 4, <i>Corporation Loss Continuity and Application</i> , of the current tax year) (see Note 2 and Note 4)	134
Net capital losses (from line 200 of Schedule 4 of the current tax year x 50 %) (see Note 2 and Note 4)	136

### Amounts included in the calculation of the Ontario income tax in the previous tax year

Total reserves deducted under paragraph 20(1)(i), (i.1), (m), (m.1), (n), or (o), subsection 32(1), section 61.4 or subparagraph 138(3)(a)(i), (ii), or (iv) of the federal Act, as it applies for the purposes of the <i>Corporations Tax Act</i> (Ontario)	150
One half of the total reserves deducted under subparagraph 40(1)(a)(iii) or 44(1)(e)(iii) of the federal Act, as it applies under the <i>Corporations Tax Act</i> (Ontario)	152
Other discretionary deductions claimed for Ontario income tax, but not claimed federally in the tax years ending after December 12, 2006, and before the transition time	154

### Other amounts

Total adjusted cost base of partnership interests owned by the corporation, under the federal Act, at the beginning of the tax year	160
Gain from a "negative" adjusted cost base of a partnership interest under subsection 40(3) of the federal Act, as it applies under the <i>Corporations Tax Act</i> (Ontario), as if all partnership interests were disposed of at the beginning of the tax year	162
Amount of farming income specified under paragraph 28(1)(b) in the previous tax year	164
Federal balance before election (total of lines 110 to 164)	A

### Deduct:

Lesser of amount D or amount E from Part 4, if an election is made	170
--	-----

<b>Total federal balance (amount A minus line 170)</b>	<b>180</b>
--	------------

Enter amount on line 300 in Part 3.

Note 1: Enter "0" if the corporation was non-resident immediately before its transition time.

Note 2: Enter "0" if control of the corporation was acquired at transition time.

Note 3: Do not include the SR&ED expenditure pool earned before control of the corporation was last acquired.

Note 4: Do not include losses that arose before control of the corporation was last acquired.

## Part 2 – Total Ontario balance

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

If this is the first year after amalgamation, include the total of all amounts from the predecessor corporations that had a PE in Ontario immediately before the amalgamation.

If the corporation is a life insurer or a non-resident corporation, do not include the amounts under the additional rules in subsection 48(8) of the *Taxation Act, 2007* (Ontario).

For other tax years, go to Part 3.

### Ontario balances at the end of the previous tax year (tax year ending in 2008)

Total undepreciated capital cost of depreciable properties (total of column 13 from Ontario Schedule 8, <i>Ontario Capital Cost Allowance</i> )	210
Charitable donations (amount I from Ontario Schedule 2, <i>Ontario Charitable Donations and Gifts</i> ) (see Note 1)	212
Gifts to Canada, a province, or a territory (total of closing balance amounts from parts 3 and 5 of Ontario Schedule 2) (see Note 1)	214
Gifts of certified cultural property (closing balance amount from Part 6 of Ontario Schedule 2) (see Note 1)	216
Gifts of certified ecologically sensitive land (closing balance amount from Part 7 of Ontario Schedule 2) (see Note 1)	218
Gifts of medicine (see Note 1)	220
Cumulative eligible capital (amount Q from Ontario Schedule 10, <i>Ontario Cumulative Eligible Capital Deduction</i> )	222
Ontario SR&ED expenditure pool (line 480 from Ontario CT23 Schedule 161, <i>Ontario Scientific Research and Experimental Development Expenditures</i> ) (see Note 2 and Note 3)	224
Adjusted Ontario SR&ED incentive balance (see Note 2 and Note 5)	226
Cumulative Canadian exploration expense (closing balance of Regular Expenses from Part 2 of Ontario Schedule 12, <i>Ontario Exploration Expenses</i> ) (see Note 2)	228
Cumulative Canadian development expense (closing balance of Regular Expenses, Canadian CCDE Expenses, from Part 3 of Ontario Schedule 12) (see Note 2)	230
Cumulative Canadian oil and gas property expense (closing balance of Regular Expenses from Part 4 of Ontario Schedule 12) (see Note 2)	232
Non-capital losses (from line 709 of Ontario <i>Corporations Tax Return CT8 or CT23 Corporations Tax and Annual Return</i> ) (see Note 2 and Note 4)	234
Net capital losses (from line 719 of CT8 or CT23 x 50 %) (see Note 2 and Note 4)	236

### Amounts included in the calculation of the federal income tax in the previous tax year

Total reserves deducted under paragraph 20(1)(l), (l.1), (m), (m.1), (n), or (o), subsection 32(1), section 61.4 or subparagraph 138(3)(a)(i), (ii), or (iv)	250
One half of the total reserves deducted under subparagraph 40(1)(a)(iii) or 44(1)(e)(iii)	252

### Other amounts

Total adjusted cost base of partnership interests owned by the corporation, for the purposes of the <i>Corporations Tax Act</i> (Ontario), at the beginning of the tax year	260
Gain from a "negative" adjusted cost base of a partnership interest under subsection 40(3) determined as if all partnership interests were disposed of at the beginning of the tax year	262
Amount of farming income in the previous tax year specified under paragraph 28(1)(b) of the federal Act, as it applies for the purposes of the <i>Corporations Tax Act</i> (Ontario)	264

**Total Ontario balance** (total of lines 210 to 264) 280

Enter amount on line 340 in Part 3.

Note 1: Enter "0" if the corporation was non-resident immediately before its transition time.

Note 2: Enter "0" if control of the corporation was acquired at transition time.

Note 3: Do not include the SR&ED expenditure pool earned before control of the corporation was last acquired.

Note 4: Do not include losses that arose before control of the corporation was last acquired.

Note 5: The adjusted Ontario SR&ED incentive balance under subsection 49(7) of the *Taxation Act, 2007* (Ontario) is the total of federal investment tax credits that:

- have been earned and are available without restriction to the corporation;
- are attributable to qualifying Ontario SR&ED expenditures;
- have not been deducted under subsection 127(5) or (6) of the federal Act; and
- do not expire in the first tax year ending in 2009 under the 10-year carryforward limit, divided by the relevant Ontario allocation factor as calculated in Part 11.

**Part 3 – Total federal balance and total Ontario balance at the end of the tax year**

**Total federal balance:**

Total federal balance (amount from line 180 in Part 1, or amount from line 330 in Part 3 of Schedule 506 for the previous tax year)

300 8,347,715,889

**Add:**

Amount from eligible amalgamation\*

310

Amount from eligible post-2008 windup\*

315

Amount from eligible pre-2009 windup\*

320

Amount from specified pre-2009 transfers\*

325

Total federal balance at the end of the tax year

8,347,715,889 330 8,347,715,889

**Total Ontario balance:**

Total Ontario balance (amount from line 280 in Part 2, or amount from line 370 in Part 3 of Schedule 506 for the previous tax year)

340 8,348,179,915

**Add:**

Amount from eligible amalgamation\*

350

Amount from eligible post-2008 windup\*

355

Amount from eligible pre-2009 windup\*

360

Amount from specified pre-2009 transfers\*

365

Total Ontario balance at the end of the tax year

8,348,179,915 370 8,348,179,915

Transitional balance at the end of the tax year (line 330 minus line 370)

390 -464,026

If line 390 is positive, the corporation may be subject to a transitional tax debit. Complete Part 7 of this schedule.

If line 390 is negative, the corporation may be eligible to claim a transitional tax credit. Complete Part 8 of this schedule.

\* See page 1 for definitions of eligible amalgamation, eligible post-2008 windup, eligible pre-2009 windup, and specified pre-2009 transfers. To calculate these amounts, you can use *Schedule 507, Ontario Transitional Tax Debits and Credits Calculation*.

**Part 4 – Election to reduce federal SR&ED expenditure pool**

This election may be made if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

Are you making an election under clause (b) of the definition of "I" in paragraph 1 of subsection 48(4) of the *Taxation Act*, 2007 (Ontario)?

400 1 Yes ☐ 2 No ☒

If you answered **no** to the question at line 400, go to Part 5. If you answered **yes** to the question at line 400, complete the following calculation:

Federal SR&ED expenditure pool closing balance at the end of the previous tax year (amount from line 124 in Part 1)

B

**Deduct:**

Adjusted Ontario SR&ED incentive balance at the end of the previous tax year (amount from line 226 in Part 2)

1

Ontario SR&ED expenditure pool closing balance at the end of the previous tax year (amount from line 224 in Part 2)

2

Subtotal (amount 1 plus amount 2)

C

Subtotal (amount B minus amount C) (if negative, enter "0")

D

Federal balance before election (amount A from Part 1)

**Deduct:**

Total Ontario balance (amount from line 280 in Part 2)

Subtotal (if negative, enter "0")

E

Enter the lesser of amount D and amount E on line 170 in Part 1.

## Part 5 – Reference period and amortization period

### Reference period

The reference period starts at the beginning of the corporation's first tax year ending after December 31, 2008, and ends on whichever date is earlier:

- five calendar years after the time immediately before the start of the corporation's reference period; or
- December 31, 2013.

Number of days in the corporation's reference period\*

(do not include February 29, 2008, and February 29, 2012) . . . **410** 1,825

\* The number of days in the corporation's reference period is 1825 unless:

- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3). In this case, count the number of days from the beginning of the 2009 tax year to December 31, 2013; or
- the corporation was incorporated or amalgamated after January 1, 2009. In this case, count the number of days from the date of incorporation or date of amalgamation to December 31, 2013.

### Amortization period

The amortization period starts at the beginning of the corporation's reference period and ends on whichever date is earlier:

- the end of the corporation's reference period; or
- the early termination date as indicated under line 430.

Number of days in the amortization period that are in the tax year\*\* (do not include February 29, 2008, or February 29, 2012) . . . . . **420** 365

\*\* The number of days in the amortization period that are in the tax year is the number of days in the tax year unless:

- the tax year-end is later than the end of the reference period. In this case, count the number of days from the beginning of the tax year to the end of the reference period; or
- the corporation terminates the amortization period before the end of the tax year. In this case, count the number of days from the beginning of the tax year to the day of early termination.

### Early termination of the amortization period

The amortization period of the corporation usually coincides with the corporation's reference period. However, if the corporation's amortization period ends in the tax year and before the reference period ends, tick the applicable box below to indicate the reason for the early termination.

**430** The corporation:

- ☐ – ceases to have a PE in Ontario in the tax year for any reason other than an eligible amalgamation or eligible post-2008 windup.
- ☐ – becomes exempt from tax under Part I of the federal Act immediately after the end of the tax year.
- ☐ – elects under subsection 47(2) of the *Taxation Act, 2007* (Ontario) to prepay the transitional tax debit.  
**Note:** The Ontario Allocation Factor, calculated in Part 6, has to be at least 90% or the amount on line 390 in Part 3 is not more than \$10,000.
- ☐ – does not object to early termination of the amortization period and accelerated payment of the transitional tax credit, under subsection 46(3) of the *Taxation Act, 2007* (Ontario).  
**Note:** Amount T in Part 8 cannot be more than \$1,000.

If you ticked one of the above boxes:

- enter the date of the early termination, if the date is different from the tax year-end and you ticked box 1 at line 430 . . . . . **435**

- enter the number of days from the first day of the tax year to the end of the corporation's reference period (do not include February 29, 2008, or February 29, 2012) . . . . . **440**

## Part 6 – Calculation of Ontario allocation factor (OAF)

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation and enter the result on line F:

Ontario taxable income\* \_\_\_\_\_ = \_\_\_\_\_  
Taxable income\*\* \_\_\_\_\_

Ontario allocation factor (OAF) . . . . . 1.00000 F

\* Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If taxable income is nil, calculate the amount in column F as if taxable income were \$1,000.

\*\* Enter taxable income from line 360 or amount Z of the T2 return, whichever applies. If taxable income is nil, enter "1,000."

## Part 7 – Transitional tax debits

Complete this part if the amount on line 390 in Part 3 is positive.

Amount from line 390 in Part 3 .....                      G  
 Amount G x Ontario basic rate of tax\* 12.99179 % = .....                      H  
 Amount H x OAF (from line F in Part 6) 1.00000 .....                      I

Number of days from line 440  
(if applicable) or line 420 in Part 5 ..... 365 = ..... 0.20000 J  
 Number of days in the corporation's  
reference period from line 410 in Part 5 ..... 1,825

Transitional tax debit before tax on elected reduced SR&ED pool (amount I multiplied by amount J) .....                      K

Post-2008 SR&ED balance at the end of  
the year (amount HH from Part 12) ..... 460

Federal SR&ED transitional balance at the  
end of the year (amount QQ from Part 14) ..... 470

Tax on elected reduced SR&ED pool (the lesser of lines 460 and 470) .....                      L

**Total transitional tax debits** (amount K plus amount L) .....                      M

Enter amount M on line 276 of Schedule 5.

## Part 8 – Transitional tax credits

Complete this part if the amount on line 390 in Part 3 is negative.

Amount C6 from Schedule 5 ..... 26,839,998 N

### Deduct:

Ontario resource tax credit (from line 404 of Schedule 5) .....                     

Ontario tax credit for manufacturing and processing  
(from line 406 of Schedule 5) .....                     

Ontario foreign tax credit (from line 408 of Schedule 5) .....                     

Ontario credit union tax reduction (from line 410 of Schedule 5) .....                     

Subtotal .....                      O

Subtotal (amount N minus amount O) ..... 26,839,998 P

Number of days from line 420 in Part 5 ..... 365 = ..... 1.00000 Q

Number of days in the tax year (do not include  
February 29, 2008, or February 29, 2012) ..... 365

Ontario tax payable for purposes of the current year transitional tax credit (amount P multiplied by amount Q) ..... 510 26,839,998

Amount from line 390 in Part 3 (enter as a positive amount) ..... 464,026 R

Amount R x Ontario basic rate of tax\* 12.99179 % = ..... 60,285 S

Amount S x OAF (from line F in Part 6) ..... 60,285 T

Number of days from line 440  
(if applicable) or line 420 in Part 5 ..... 365 = ..... 0.20000 U  
 Number of days in the corporation's  
reference period on line 410 in Part 5 ..... 1,825

Current-year transitional tax credit (amount T multiplied by amount U) ..... 520 12,057

Ontario tax payable for purposes of the unused transitional tax credit carryforward  
(line 510 minus line 520) (if negative, enter "0") ..... 530 26,827,941

Transitional tax credit:  
Lesser of amounts on line 510 and 520 ..... 12,057 V

Lesser of unused transitional tax credit available (amount Y from Part 9) and amount on line 530 .....                      W

**Transitional tax credit** (amount V plus amount W) ..... 12,057 X

Enter amount X on line 414 of Schedule 5.

\* Enter the rate calculated in Part 1 of Schedule 500, *Ontario Corporation Tax Calculation*.



### Part 9 – Unused transitional tax credit

Unused transitional tax credit carryforward from previous year  
(amount from line 580 of the previous year)\* ..... 1

**Add:**

Unused transitional tax credit transferred from a predecessor corporation or a subsidiary on an eligible amalgamation or an eligible post-2008 windup\* ..... 560 ..... 2

Unused transitional tax credit available (amount 1 plus amount 2) ..... Y

**Add:**

Current-year transitional tax credit (amount from line 520 in Part 8) ..... 12,057 Z

Subtotal (amount Y plus amount Z) ..... 12,057 3

**Deduct:**

Transitional tax credit applied (amount X from Part 8) ..... 12,057 AA

Unused transitional tax credit (available for later years) (amount 3 minus amount AA) ..... 580

\* Enter "0" if this is the first tax year ending after 2008.

Complete parts 10 to 14 if the corporation or a predecessor made an election in Part 4 at the transition time.

### Part 10 – Federal current SR&ED limit and federal current SR&ED deficit

Current SR&ED expenditures in the year under paragraph 37(1)(a) ..... 610

Capital SR&ED expenditures in the year under paragraph 37(1)(b) ..... 614

Repayment of assistance under paragraph 37(1)(c) ..... 618

Investment tax credit recaptured under subsections 127(27), (29), and (34) in the previous tax year ..... 624

Subtotal (total of lines 610 to 624) ..... BB

**Deduct:**

Assistance under paragraph 37(1)(d) ..... 638

Investment tax credits deducted under paragraph 37(1)(e) ..... 644

Subtotal (line 638 plus line 644) ..... CC

Federal current SR&ED limit or federal current SR&ED deficit (amount BB minus amount CC) ..... 650

If the amount on line 650 is positive, enter it on line II in Part 13.

If the amount on line 650 is negative, enter it as a positive amount on line DD in Part 12.

### Part 11 – Relevant OAF

Enter on line 660 whichever of the following amounts is greatest:

- the corporation's OAF for the tax year that includes its transition time (from line F in Part 6) ..... %
- the greatest of the corporation's OAFs for a tax year ending in 2006, 2007, and 2008 as determined under subsection 12(1) of the *Corporations Tax Act* (Ontario) ..... %
- the greatest of the weighted OAFs\* of the corporation and its designated corporations\*\* for 2006, 2007, and 2008 ..... %

Relevant OAF ..... 660 %

\* The weighted OAF for two or more corporations for their tax years ending in 2006, 2007, or 2008 is the total of the following for each corporation:

- the corporation's OAF as determined under subsection 12(1) of the *Corporations Tax Act* (Ontario) for the tax year multiplied by the corporation's and its share of partnerships' qualified Ontario SR&ED expenditures in the tax year, divided by the total of all the corporations' and their shares of partnerships' qualified Ontario SR&ED expenditures in the tax year.

Qualified Ontario SR&ED expenditure is defined in section 11.2 of the *Corporations Tax Act* (Ontario).

\*\* A designated corporation in respect of a particular corporation is:

- 1) a corporation that amalgamated with the particular corporation under section 87;
- 2) a corporation that wound up into the particular corporation under subsection 88(1); or
- 3) a designated corporation to a corporation identified in 1) or 2).

## Part 12 – Post-2008 SR&ED balance

Federal current SR&ED deficit for the year (amount from line 650 in Part 10, if negative) (enter as a positive amount) ..... DD

SR&ED expenditure amount deducted in the year under subsection 37(1) ..... **670**

**Deduct:**

Cumulative post-2008 SR&ED limit at the end of the year (amount LL from Part 13) ..... **675**

Subtotal (line 670 minus line 675) (if negative, enter "0") ..... EE

Subtotal (amount DD plus amount EE) ..... FF

Amount FF x 14 % ..... GG

Post-2008 SR&ED balance at the end of the year (amount GG multiplied by line 660 from Part 11) ..... HH

Enter amount HH on line 460 in Part 7.

## Part 13 – Cumulative post-2008 SR&ED limit at the end of the year

Federal current SR&ED limit for the year (amount from line 650 in Part 10, if positive) ..... II

Total of all federal SR&ED limits from previous tax years ending after December 31, 2008 ..... **700**

Subtotal (line II plus line 700) ..... JJ

Total of all amounts deducted under subsection 37(1) for previous tax years ending after December 31, 2008 ..... **705**

Total of all transitional tax debits on elected reduced SR&ED pool calculated under subsection 48(3) of the *Taxation Act, 2007* (Ontario) in the previous years (total of line L in Part 7 for previous years) ..... **710**

**Deduct:**

Amounts included in line 710 that are reasonably attributable to the federal current SR&ED deficit for the year ..... **715**

Subtotal (line 710 minus line 715) ..... **720**

Line 720 = ..... KK

Relevant OAF (from line 660 in Part 11) x 14 % ..... Subtotal (line 705 minus amount KK) ..... **730**

Cumulative post-2008 SR&ED limit at the end of the year (amount JJ minus line 730) (if negative, enter "0") ..... LL

Enter amount LL on line 675 in Part 12.

## Part 14 – Federal SR&ED transitional balance at the end of the year

Amount from line 170 in Part 1 (see Note) ..... **735** ..... MM

Relevant OAF (from line 660) (see Note) multiplied by amount MM ..... NN

Amount NN x 14 % ..... OO

Federal SR&ED transitional balance transferred on an eligible amalgamation or an eligible post-2008 wind-up ..... **740**

Subtotal (amount OO plus line 740) ..... PP

**Deduct:**

Total of all transitional tax debits on elected reduced SR&ED pool calculated under subsection 48(3) of the *Taxation Act, 2007* (Ontario) in the previous years (total of line L in Part 7 for previous years) ..... **750**

Federal SR&ED transitional balance at the end of the year (amount PP minus line 750) ..... QQ

Enter amount QQ on line 470 in Part 7.

**Note:** For tax years ending after 2009, enter the amount from line 170 and the relevant OAF from the 2009 tax year.



Canada Revenue Agency  
Agence du revenu  
du Canada

**SCHEDULE 508**

**ONTARIO RESEARCH AND DEVELOPMENT TAX CREDIT**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Use this schedule to:
  - calculate an Ontario research and development tax credit (ORDTC);
  - claim an ORDTC earned in the tax year or carried forward from any of the 20 previous tax years that are a tax year ending after December 31, 2008, to reduce Ontario corporate income tax payable in the current tax year;
  - carry back an ORDTC to reduce Ontario corporate income tax payable in any of the three previous tax years, but not to a tax year that ends before January 1, 2009;
  - add an ORDTC that was allocated to the corporation by a partnership of which it was a member;
  - transfer an ORDTC after an amalgamation or windup; or
  - calculate a recapture of the ORDTC.
- The ORDTC is a 4.5% non-refundable tax credit on eligible expenditures incurred by a corporation in a tax year that ends after December 31, 2008.
- An eligible expenditure is an expenditure for a permanent establishment in Ontario of a corporation, that is a qualified expenditure for the purposes of section 127 of the federal *Income Tax Act* for scientific research and experimental development (SR&ED) carried on in Ontario.
- Only corporations that are not exempt from Ontario corporate income tax and none of whose income is exempt income can claim the ORDTC.
- Attach a completed copy of this schedule to the *T2 Corporation Income Tax Return*.

**Part 1 – Ontario SR&ED expenditure pool**

Total eligible expenditures incurred by the corporation in Ontario in the tax year	100	7,318,661	A
Deduct: Government assistance, non-government assistance, or a contract payment for eligible expenditures	105	337,520	B
Net eligible expenditures for the tax year (amount A minus amount B) (if negative, enter "0")		6,981,141	C
Add: Eligible expenditures transferred to the corporation by another corporation	110		D
Subtotal (amount C plus amount D)		6,981,141	E
Deduct: Eligible expenditures the corporation transferred to another corporation	115		F
Ontario SR&ED expenditure pool (amount E minus amount F) (if negative, enter "0")	120	6,981,141	G

**Part 2 – Calculation of the current part of the ORDTC**

Ontario SR&ED expenditure pool (amount G in Part 1)	6,981,141	x	4.50 %	=	200	314,151	H
ORDTC allocated to a corporation by a partnership of which it is a member (other than a specified member) for a fiscal period that ends in the corporation's tax year *	205						I
* If there is a disposal or change of use of eligible property, see Part 6							
Repayment made in the tax year of government or non-government assistance or a contract payment that reduced an eligible expenditure other than for first term or second term shared-use equipment	210	x	4.50 %	=	215		J
Repayment made in the tax year of government or non-government assistance or a contract payment that reduced an eligible expenditure for first term or second term shared-use equipment	220	x	1 / 4	=	225		K
Current part of the ORDTC (total of amounts H to K)	230					314,151	L

### Part 3 – Calculation of ORDTC available for deduction and ORDTC balance

ORDTC balance at the end of the previous tax year	.....	M
<b>Deduct:</b> ORDTC expired after 20 tax years	..... <b>300</b>	N
ORDTC at the beginning of the tax year (amount M minus amount N)	..... <b>305</b>	O
<b>Add:</b>		
ORDTC transferred on amalgamation or windup	..... <b>310</b>	P
Current part of ORDTC (amount L in Part 2)	..... <b>314,151</b>	Q
Are you waiving all or part of the current part of the ORDTC? ..... <b>315</b> Yes 1 <input type="checkbox"/> No 2 <input checked="" type="checkbox"/>		
If you answered <b>yes</b> at line 315, enter the amount of the tax credit waived on line 320.		
If you answered <b>no</b> at line 315, enter "0" on line 320.		
<b>Deduct:</b> Waiver of the current part of the ORDTC	..... <b>320</b>	R
Subtotal (amount Q minus amount R)	<u>314,151</u>	S
ORDTC available for deduction (total of amounts O, P and S)	<u>314,151</u>	T
<b>Deduct:</b>		
ORDTC claimed * (Enter amount U on line 416 of Schedule 5, <i>Tax Calculation Supplementary – Corporations</i> )	..... <b>314,151</b>	U
ORDTC carried back to a previous tax year (from Part 4)	.....	V
Subtotal (amount U plus amount V)	<u>314,151</u>	W
ORDTC balance at the end of the tax year (amount T minus amount W)	..... <b>325</b>	X

\* This amount cannot be more than the lesser of the following amounts:  
 – ORDTC available for deduction (amount T); or  
 – Ontario corporate income tax payable before the ORDTC and the Ontario corporate minimum tax credit (amount from line E6 of Schedule 5).

### Part 4 – Request for carryback of tax credit

	<table border="1"> <thead> <tr> <th>Year</th> <th>Month</th> <th>Day</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>12</td> <td>31</td> </tr> <tr> <td>2008</td> <td>12</td> <td>31</td> </tr> <tr> <td>2007</td> <td>12</td> <td>31</td> </tr> </tbody> </table>	Year	Month	Day	2009	12	31	2008	12	31	2007	12	31	
Year	Month	Day												
2009	12	31												
2008	12	31												
2007	12	31												
1 <sup>st</sup> previous tax year	.....	Credit to be applied <b>901</b>												
2 <sup>nd</sup> previous tax year	.....	Credit to be applied <b>902</b>												
3 <sup>rd</sup> previous tax year	.....	Credit to be applied <b>903</b>												
<b>Total</b> (enter amount on line V in Part 3)		<u>.....</u>												

## Part 5 – Analysis of tax credit available for carryforward by tax year of origin

You can complete this part to show all the credits from preceding tax years available for carryforward, by year of origin. This will help you determine the amount of credit that could expire in following years.

Tax year of origin (earliest tax year first)			Credit available	Tax year of origin (earliest tax year first)			Credit available
Year	Month	Day		Year	Month	Day	
1991-03-31				2000-12-31			
1992-03-31				2001-12-31			
1993-03-31				2002-12-31			
1994-03-31				2003-12-31			
1995-03-31				2004-12-31			
1996-03-31				2005-12-31			
1997-03-31				2006-12-31			
1998-03-31				2007-12-31			
1999-03-31				2008-12-31			
1999-12-31				2009-12-31			
				2010-12-31			

Current tax year

Total (equals line 325 in Part 3) \_\_\_\_\_

The amount available from the 20th preceding tax year will expire after this year. When you file your return for the next year, you will enter the expired amount on line 300 of Schedule 508 for that year.

## Part 6 – Calculation of a recapture of ORDTC

You will have a recapture of ORDTC in a tax year when you meet all of the following conditions:

- you acquired a particular property in the current year or in any of the 20 previous tax years if the ORDTC was earned in a tax year ending after 2008;
- you claimed the cost of the property as an eligible expenditure for the ORDTC;
- the cost of the property was included in computing your ORDTC or was subject to an agreement made under subsection 127(13) of the federal Act to transfer qualified expenditures and section 42 of the *Taxation Act, 2007* (Ontario) applied; and
- you disposed of the property or converted it to commercial use in a tax year ending after December 31, 2008. You also meet this condition if you disposed of or converted to commercial use a property which incorporates the particular property previously referred to.

**Note:** The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED in Ontario. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical federal investment tax credit (ITC) rate \* of the original user in Calculation 1 below.

You have to report the recapture on Schedule 5 for the year in which you disposed of the property or converted it to commercial use. If the corporation is a member of a partnership, report its share of the recapture.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

- \* Federal ITC in calculations 1 and 2 should be determined without reference to paragraph (e) of the definition **investment tax credit** in subsection 127(9) of the federal Act.

### Calculation 1 – If you meet all of the above conditions

Y	Z	AA
Amount of federal ITC you originally calculated for the property you acquired, or the original user's federal ITC where you acquired the property from a non-arm's length party, as described in the note above	Amount calculated using the federal ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case)	Amount from column 700 or 710, whichever is less
<b>700</b>	<b>710</b>	
1.		

Subtotal (enter amount BB, on line KK in Part 7) \_\_\_\_\_ BB

**Calculation 2** – If the corporation is deemed by subsection 42(1) of the *Taxation Act, 2007* (Ontario) to have transferred all or part of the eligible expenditure to another corporation as a consequence of an agreement described in subsection 127(13) of the federal Act complete Calculation 2. Otherwise, enter nil on line II.

CC	DD	EE
The rate percentage that the transferee used to determine its federal ITC for a qualified expenditure that was transferred under an agreement under subsection 127(13) of the federal Act	The proceeds of disposition of the property if you dispose of it to a person at arm's length; or, in any other case, the fair market value of the property at conversion or disposition	The amount, if any, already provided for in Calculation 1 (this allows for the situation where only part of the cost of a property is transferred for an agreement under subsection 127(13) of the federal Act)
<b>720</b>	<b>730</b>	<b>740</b>
1.		

FF	GG	HH
Amount determined by the formula (CC x DD) – EE (using the columns above)	The federal ITC earned by the transferee for the qualified expenditure that was transferred	Amount from column FF or GG, whichever is less
	<b>750</b>	
1.		

Subtotal (enter amount II on line LL below) **II**

**Calculation 3**

As a member of a partnership, you will report your share of the ORDTC of the partnership after the ORDTC has been reduced by the amount of the recapture. If this is a positive amount, you will report it on line 205 in Part 2. However, if the partnership does not have enough ORDTC otherwise available to offset the recapture, then the amount by which reductions to the ORDTC exceeds additions (the excess) will be determined and reported on line JJ.

Corporate partner's share of the excess of ORDTC (enter amount JJ at line NN below) **760** **JJ**

**Part 7 – Total recapture of ORDTC**

Recaptured federal ITC for Calculation 1 (amount from line BB)	.....	<b>KK</b>
Recaptured federal ITC for Calculation 2 (amount from line II above)	.....	<b>LL</b>
Amount <b>KK plus</b> amount <b>LL</b>	.....	<b>MM</b>
	x 23.56 % =	
Add: Corporate partner's share of the excess of ORDTC for Calculation 3 (amount from line JJ above)	.....	<b>NN</b>
Recapture of ORDTC (amount <b>MM plus</b> amount <b>NN</b> ) (enter amount <b>OO</b> on line 277 of Schedule 5)	.....	<b>OO</b>

# **Schedule A - Worksheet for eligible expenditures incurred by the corporation in Ontario for the current taxation year**

This worksheet allows you to report the amount of eligible expenditures entered on Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim* which represents eligible expenditures as defined in section 127 of the *Income Tax Act* (ITA) with regard to scientific research and experimental development (SR&ED) carried on in Ontario and attributable to a permanent establishment in Ontario of a corporation.

Data on the worksheet is calculated based on the amounts on Form T661, but will have to be adjusted according to the rules of Ontario, if applicable, in particular when the corporation has had a permanent establishment in more than one jurisdiction. This data will be used when calculating Schedule 508 and Schedule 566.

## **Enter the breakdown between current and capital expenditures**

	Current Expenditures	Capital Expenditures
<b>Total expenditures for SR&amp;ED</b> .....	<u>7,318,661</u>	
<b>Add</b>		
• payment of prior years' unpaid expenses (other than salary or wages) .....	+	
• prescribed proxy amount (Enter "0" if you use the traditional method) .....	+	
• expenditures on shared-use equipment .....		+
• other additions .....	+	+
<b>Subtotal</b> =	<u>7,318,661</u>	=
<b>Less</b>		
• current expenditures (other than salary or wages) not paid within 180 days of the tax year end .....	-	
• amounts paid in respect of an SR&ED contract to a person or partnership that is not taxable supplier .....	-	
• prescribed expenditures not allowed by regulations .....	-	-
• other deductions .....	-	-
• non-arm's length transactions		
- expenditures for non-arm's length SR&ED contracts .....	-	
- purchases (limited to costs) of goods and services from non-arm's length suppliers .....	-	-
<b>Subtotal</b> =	<u>7,318,661</u> I	= II
<b>Total eligible expenditures incurred by the corporation in Ontario in the tax year (add amount I and II)</b> .....		= <u>7,318,661</u> III

Enter amount III on line 100 of Schedule 508.



**SCHEDULE 510**

**ONTARIO CORPORATE MINIMUM TAX**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- File this schedule if the corporation is subject to Ontario corporate minimum tax (CMT). CMT is levied under section 55 of the *Taxation Act, 2007* (Ontario), referred to as the "Ontario Act".
- Complete Part 1 to determine if the corporation is subject to CMT for the tax year.
- A corporation not subject to CMT in the tax year is still required to file this schedule if it is deducting a CMT credit, has a CMT credit carryforward, or has a CMT loss carryforward or a current year CMT loss.
- A corporation that has Ontario special additional tax on life insurance corporations (SAT) payable in the tax year must complete Part 4 of this schedule even if it is not subject to CMT for the tax year.
- A corporation is exempt from CMT if, throughout the tax year, it was one of the following:
  - 1) a corporation exempt from income tax under section 149 of the federal *Income Tax Act*;
  - 2) a mortgage investment corporation under subsection 130.1(6) of the federal Act;
  - 3) a deposit insurance corporation under subsection 137.1(5) of the federal Act;
  - 4) a congregation or business agency to which section 143 of the federal Act applies;
  - 5) an investment corporation as referred to in subsection 130(3) of the federal Act; or
  - 6) a mutual fund corporation under subsection 131(8) of the federal Act.
- File this schedule with the *T2 Corporation Income Tax Return*.

**Part 1 – Determination of CMT applicability**

Total assets of the corporation at the end of the tax year *	112	15,862,184,062
Share of total assets from partnership(s) and joint venture(s) *	144	
Total assets of associated corporations (amount from line 450 on Schedule 511)	116	
Total assets (total of lines 112 to 116)		15,862,184,062
Total revenue of the corporation for the tax year **	142	4,636,768,168
Share of total revenue from partnership(s) and joint venture(s) **	144	
Total revenue of associated corporations (amount from line 550 on Schedule 511)	146	502,109,475
Total revenue (total of lines 142 to 146)		5,138,877,643

The corporation is subject to CMT if:

- for tax years ending before July 1, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are more than \$5,000,000, or the total revenue for the year of the corporation or the associated group of corporations is more than \$10,000,000.
  - for tax years ending after June 30, 2010, the total assets at the end of the year of the corporation or the associated group of corporations are equal to or more than \$50,000,000, and the total revenue for the year of the corporation or the associated group of corporations is equal to or more than \$100,000,000.
- If the corporation is not subject to CMT, do not complete the remaining parts unless the corporation is deducting a CMT credit, or has a CMT credit carryforward, a CMT loss carryforward, a current year CMT loss, or SAT payable in the year.

**\* Rules for total assets**

- Report total assets according to generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Do not include unrealized gains and losses on assets and foreign currency gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.
- The amount on line 114 is determined at the end of the last fiscal period of the partnership or joint venture that ends in the tax year of the corporation. Add the proportionate share of the assets of the partnership(s) and joint venture(s), and deduct the recorded asset(s) for the investment in partnerships and joint ventures.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.

**\*\* Rules for total revenue**

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the tax year is less than 51 weeks, multiply the total revenue of the corporation or the partnership, whichever applies, by 365 and divide by the number of days in the tax year.
- The amount on line 144 is determined for the partnership or joint venture fiscal period that ends in the tax year of the corporation. If the partnership or joint venture has 2 or more fiscal periods ending in the filing corporation's tax year, multiply the sum of the total revenue for each of the fiscal periods by 365 and divide by the total number of days in all the fiscal periods.
- A corporation's share in a partnership or joint venture is determined under paragraph 54(5)(b) of the Ontario Act and, if the partnership or joint venture had no income or loss, is calculated as if the partnership's or joint venture's income were \$1 million. For a corporation with an indirect interest in a partnership or joint venture, determine the corporation's share according to paragraph 54(5)(c) of the Ontario Act.



**Part 2 – Calculation of adjusted net income/loss for CMT purposes**

Net income/loss per financial statements *		210	568,173,743
<b>Add (to the extent reflected in income/loss):</b>			
Provision for current income taxes/cost of current income taxes	220	58,742,384	
Provision for deferred income taxes (debits)/cost of future income taxes	222		
Equity losses from corporations	224		
Financial statement loss from partnerships and joint ventures	226		
Dividends deducted on financial statements (subsection 57(2) of the Ontario Act), excluding dividends paid by credit unions under subsection 137(4.1) of the federal Act	230		
<b>Other additions (see note below):</b>			
Share of adjusted net income of partnerships and joint ventures **	228		
Total patronage dividends received, not already included in net income/loss	232		
281	282		
283	284		
	Subtotal	58,742,384	58,742,384 A
<b>Deduct (to the extent reflected in income/loss):</b>			
Provision for recovery of current income taxes/benefit of current income taxes	320		
Provision for deferred income taxes (credits)/benefit of future income taxes	322	10,071,412	
Equity income from corporations	324		
Financial statement income from partnerships and joint ventures	326		
Dividends deductible under section 112, section 113, or subsection 138(6) of the federal Act	330		
Dividends not taxable under section 83 of the federal Act (from Schedule 3)	332		
Gain on donation of listed security or ecological gift	340		
Accounting gain on transfer of property to a corporation under section 85 or 85.1 of the federal Act ***	342		
Accounting gain on transfer of property to/from a partnership under section 85 or 97 of the federal Act ****	344		
Accounting gain on disposition of property under subsection 13(4), subsection 14(6), or section 44 of the federal Act *****	346		
Accounting gain on a windup under subsection 88(1) of the federal Act or an amalgamation under section 87 of the federal Act	348		
<b>Other deductions (see note below):</b>			
Share of adjusted net loss of partnerships and joint ventures **	328		
Tax payable on dividends under subsection 191.1(1) of the federal Act multiplied by 3	334		
Interest deducted/deductible under paragraph 20(1)(c) or (d) of the federal Act, not already included in net income/loss	336		
Patronage dividends paid (from Schedule 16) not already included in net income/loss	338		
381	382		
383	384		
385	386		
387	388		
389	390		
	Subtotal	10,071,412	10,071,412 B
Adjusted net income/loss for CMT purposes (line 210 plus amount A minus amount B)	490	616,844,715	

If the amount on line 490 is positive and the corporation is subject to CMT as determined in Part 1, enter the amount on line 515 in Part 3.

If the amount on line 490 is negative, enter the amount on line 760 in Part 7 (enter as a positive amount).

**Note**

In accordance with *Ontario Regulation 37/09*, when calculating net income for CMT purposes, accounting income should be adjusted to:

- exclude unrealized gains and losses due to mark-to-market changes or foreign currency changes on specified mark-to-market property (assets only);
- include realized gains and losses on the disposition of specified mark-to-market property not already included in the accounting income, if the property is not a capital property or is a capital property disposed in the year or in a previous tax year ended after March 22, 2007.

"Specified mark-to-market property" is defined in subsection 54(1) of the Ontario Act.

These rules also apply to partnerships. A corporate partner's share of a partnership's adjusted income flows through on a proportionate basis to the corporate partner.

**\* Rules for net income/loss**

- Banks must report net income/loss as per the report accepted by the Superintendent of Financial Institutions under the federal *Bank Act*, adjusted so consolidation and equity methods are not used.

## Part 2 – Calculation of adjusted net income/loss for CMT purposes (continued)

- Life insurance corporations must report net income/loss as per the report accepted by the federal Superintendent of Financial Institutions or equivalent provincial insurance regulator, before SAT and adjusted so consolidation and equity methods are not used. If the life insurance corporation is resident in Canada and carries on business in and outside of Canada, multiply the net income/loss by the ratio of the Canadian reserve liabilities divided by the total reserve liability. The reserve liabilities are calculated in accordance with Regulation 2405(3) of the federal Act.
- Other corporations must report net income/loss in accordance with generally accepted accounting principles, except that consolidation and equity methods must not be used. When the equity method has been used for accounting purposes, equity losses and equity income are removed from book income/loss on lines 224 and 324 respectively.
- Corporations, other than insurance corporations, should report net income from line 9999 of the GIFI (Schedule 125) on line 210.
- \*\* The share of the adjusted net income of a partnership or joint venture is calculated as if the partnership or joint venture were a corporation and the tax year of the partnership or joint venture were its fiscal period. For a corporation with an indirect interest in a partnership through one or more partnerships, determine the corporation's share according to clause 54(5)(c) of the Ontario Act.
- \*\*\* A joint election will be considered made under subsection 60(1) of the Ontario Act if there is an entry on line 342, and an election has been made for transfer of property to a corporation under subsection 85(1) of the federal Act.
- \*\*\*\* A joint election will be considered made under subsection 60(2) of the Ontario Act if there is an entry on line 344, and an election has been made under subsection 85(2) or 97(2) of the federal Act.
- \*\*\*\*\* A joint election will be considered made under subsection 61(1) of the Ontario Act if there is an entry on line 346, and an election has been made under subsection 13(4) or 14(6) and/or section 44 of the federal Act.

For more information on how to complete this part, see the *T2 Corporation – Income Tax Guide*.

## Part 3 – Calculation of CMT payable

Adjusted net income for CMT purposes (line 490 in Part 2, if positive) ..... **515** 616,844,715

### Deduct:

CMT loss available (amount R from Part 7) .....

Minus: Adjustment for an acquisition of control \* ..... **518**

Adjusted CMT loss available ..... **520** 616,844,715 C

Net income subject to CMT calculation (if negative, enter "0") ..... **520** 616,844,715

Amount from line 520	616,844,715	x	Number of days in the tax year before July 1, 2010	181	x	4 % =	12,235,495	1
			Number of days in the tax year	365				

Amount from line 520	616,844,715	x	Number of days in the tax year after June 30, 2010	184	x	2.7 % =	8,395,848	2
			Number of days in the tax year	365				

Subtotal (amount 1 plus amount 2) ..... **540** 20,631,343 3

Gross CMT: amount on line 3 above x OAF \*\* ..... **540** 20,631,343

### Deduct:

Foreign tax credit for CMT purposes \*\*\* ..... **550**

CMT after foreign tax credit deduction (line 540 minus line 550) (if negative, enter "0") ..... **550** 20,631,343 D

### Deduct:

Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5) ..... **550** 26,513,790

Net CMT payable (if negative, enter "0") ..... **550** 26,513,790 E

Enter amount E on line 278 of Schedule 5, *Tax Calculation Supplementary – Corporations*, and complete Part 4.

- \* Enter the portion of CMT loss available that exceeds the adjusted net income for the tax year from carrying on a business before the acquisition of control. See subsection 58(3) of the Ontario Act.

- \*\*\* Enter "0" on line 550 for life insurance corporations as they are not eligible for this deduction. For all other corporations, enter the cumulative total of amount J for the province of Ontario from Part 9 of Schedule 21 on line 550.

### \*\* Calculation of the Ontario allocation factor (OAF):

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation, and enter the result on line F:

Ontario taxable income ****	=	
Taxable income *****		

Ontario allocation factor ..... **1.00000** F

- \*\*\*\* Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were \$1,000.

- \*\*\*\*\* Enter the taxable income amount from line 360 or amount Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000."

#### Part 4 – Calculation of CMT credit carryforward

CMT credit carryforward at the end of the previous tax year *	_____	G
<b>Deduct:</b>		
CMT credit expired *	<b>600</b>	
CMT credit carryforward at the beginning of the current tax year * (see note below)	<b>620</b>	
<b>Add:</b>		
CMT credit carryforward balances transferred on an amalgamation or the windup of a subsidiary (see note below)	<b>650</b>	
CMT credit available for the tax year (amount on line 620 plus amount on line 650)		H
<b>Deduct:</b>		
CMT credit deducted in the current tax year (amount P from Part 5)		I
	Subtotal (amount H minus amount I)	J
<b>Add:</b>		
Net CMT payable (amount E from Part 3)		
SAT payable (amount O from Part 6 of Schedule 512)		
	Subtotal	K
CMT credit carryforward at the end of the tax year (amount J plus amount K)	<b>670</b>	L

- \* For the first harmonized T2 return filed with a tax year that includes days in 2009:
- do not enter an amount on line G or line 600;
  - for line 620, enter the amount from line 2336 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line G the amount from line 670 of Schedule 510 from the previous tax year.

**Note:** If you entered an amount on line 620 or line 650, complete Part 6.

#### Part 5 – Calculation of CMT credit deducted from Ontario corporate income tax payable

CMT credit available for the tax year (amount H from Part 4)	_____	M
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	<b>26,513,790</b>	1
For a corporation that is not a life insurance corporation:		
CMT after foreign tax credit deduction (amount D from Part 3)	<b>20,631,343</b>	2
For a life insurance corporation:		
Gross CMT (line 540 from Part 3)	_____	3
Gross SAT (line 460 from Part 6 of Schedule 512)	_____	4
The greater of amounts 3 and 4	_____	5
<b>Deduct:</b> line 2 or line 5, whichever applies:	<b>20,631,343</b>	6
Subtotal (if negative, enter "0")	<b>5,882,447</b>	N
Ontario corporate income tax payable before CMT credit (amount F6 from Schedule 5)	<b>26,513,790</b>	
<b>Deduct:</b>		
Total refundable tax credits excluding Ontario qualifying environmental trust tax credit (amount J6 minus line 450 from Schedule 5)	<b>5,479,916</b>	
Subtotal (if negative, enter "0")	<b>21,033,874</b>	O
CMT credit deducted in the current tax year (least of amounts M, N, and O)		P

Enter amount P on line 418 of Schedule 5 and on line I in Part 4 of this schedule.

Is the corporation claiming a CMT credit earned before an acquisition of control? **675** 1 Yes ☐ 2 No ☒

If you answered **yes** to the question at line 675, the CMT credit deducted in the current tax year may be restricted. For information on how the deduction may be restricted, see subsections 53(6) and (7) of the Ontario Act.

## Part 6 – Analysis of CMT credit available for carryforward by year of origin

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	CMT credit balance *
10th previous tax year	680
9th previous tax year	681
8th previous tax year	682
7th previous tax year	683
6th previous tax year	684
5th previous tax year	685
4th previous tax year	686
3rd previous tax year	687
2nd previous tax year	688
1st previous tax year	689
Total **	

\* CMT credit that was earned (by the corporation, predecessors of the corporation, and subsidiaries wound up into the corporation) in each of the previous 10 tax years and has not been deducted.

\*\* Must equal the total of the amounts entered on lines 620 and 650 in Part 4.

## Part 7 – Calculation of CMT loss carryforward

CMT loss carryforward at the end of the previous tax year \* ..... Q

**Deduct:**

CMT loss expired \* ..... 700

CMT loss carryforward at the beginning of the tax year \* (see note below) ..... 720

**Add:**

CMT loss transferred on an amalgamation under section 87 of the federal Act \*\* (see note below) ..... 750

CMT loss available (line 720 plus line 750) ..... R

**Deduct:**

CMT loss deducted against adjusted net income for the tax year (lesser of line 490 (if positive) and line C in Part 3) ..... S

Subtotal (if negative, enter "0")

**Add:**

Adjusted net loss for CMT purposes (amount from line 490 in Part 2, if negative) (enter as a positive amount) ..... 760

CMT loss carryforward balance at the end of the tax year (amount S plus line 760) ..... 770 T

\* For the first harmonized T2 return filed with a tax year that includes days in 2009:

- do not enter an amount on line Q or line 700;
- for line 720, enter the amount from line 2214 of Ontario CT23 Schedule 101, *Corporate Minimum Tax (CMT)*, for the last tax year that ended in 2008.

For other tax years, enter on line Q the amount from line 770 of Schedule 510 from the previous tax year.

\*\* Do not transfer a loss on a vertical amalgamation under subsection 87(2.11) of the federal Act or other amalgamation of a parent and its subsidiary.

Note: If you entered an amount on line 720 or line 750, complete Part 8.

**Part 8 – Analysis of CMT loss available for carryforward by year of origin**

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3) of the federal Act.

Year of origin	Balance earned in a tax year ending before March 23, 2007 *	Balance earned in a tax year ending after March 22, 2007 **
10th previous tax year	810	820
9th previous tax year	811	821
8th previous tax year	812	822
7th previous tax year	813	823
6th previous tax year	814	824
5th previous tax year	815	825
4th previous tax year	816	826
3rd previous tax year	817	827
2nd previous tax year	818	828
1st previous tax year		829
Total ***		

\* Adjusted net loss for CMT purposes that was earned (by the corporation, by subsidiaries wound up into or amalgamated with the corporation before March 22, 2007, and by other predecessors of the corporation) in each of the previous 10 tax years that ended before March 23, 2007, and has not been deducted.

\*\* Adjusted net loss for CMT purposes that was earned (by the corporation and its predecessors, but not by a subsidiary predecessor) in each of the previous 20 tax years that ended after March 22, 2007, and has not been deducted.

\*\*\* The total of these two columns must equal the total of the amounts entered on lines 720 and 750.

**ONTARIO CORPORATE MINIMUM TAX – TOTAL ASSETS  
AND REVENUE FOR ASSOCIATED CORPORATIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- For use by corporations to report the total assets and total revenue of all the Canadian or foreign corporations with which the filing corporation was associated at any time during the tax year. These amounts are required to determine if the filing corporation is subject to corporate minimum tax.
- Total assets and total revenue include the associated corporation's share of any partnership(s)/joint venture(s) total assets and total revenue.
- Attach additional schedules if more space is required.
- File this schedule with the *T2 Corporation Income Tax Return*.

	Names of associated corporations	Business number (Canadian corporation only) (see Note 1)	Total assets* (see Note 2)	Total revenue** (see Note 2)
	<b>200</b>	<b>300</b>	<b>400</b>	<b>500</b>
1	Hydro One Inc.	86999 4731 RC0001	0	24,583
2	Hydro One Remote Communities Inc.	87083 6269 RC0001	0	42,079,425
3	Hydro One Telecom Inc.	86800 1066 RC0001	0	77,202,435
4	Hydro One Telecom Link Limited	88786 7513 RC0001	0	70,163
5	Hydro One Brampton Networks Inc.	86486 7635 RC0001	0	382,731,329
6	Hydro One Lake Erie Link Management Inc	87892 1519 RC0001	0	0
7	Hydro One Lake Erie Link Company Inc.	87560 6519 RC0001	0	1,540
	<b>Total</b>		<b>450</b>	<b>550</b>
				502,109,475

Enter the total assets from line 450 on line 116 in Part 1 of Schedule 510, *Ontario Corporate Minimum Tax*.  
Enter the total revenue from line 550 on line 146 in Part 1 of Schedule 510.

Note 1: Enter "NR" if a corporation is not registered.

Note 2: If the associated corporation does not have a tax year that ends in the filing corporation's current tax year but was associated with the filing corporation in the previous tax year of the filing corporation, enter the total revenue and total assets from the tax year of the associated corporation that ends in the previous tax year of the filing corporation.

**\* Rules for total assets**

- Report total assets in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- Include the associated corporation's share of the total assets of partnership(s) and joint venture(s) but exclude the recorded asset(s) for the investment in partnerships and joint ventures.
- Exclude unrealized gains and losses on assets that are included in net income for accounting purposes but not in income for corporate income tax purposes.

**\*\* Rules for total revenue**

- Report total revenue in accordance with generally accepted accounting principles, adjusted so that consolidation and equity methods are not used.
- If the associated corporation has 2 or more tax years ending in the filing corporation's tax year, **multiply** the sum of the total revenue for each of those tax years by 365 and **divide** by the total number of days in all of those tax years.
- If the associated corporation's tax year is less than 51 weeks and is the only tax year of the associated corporation that ends in the filing corporation's tax year, **multiply** the associated corporation's total revenue by 365 and **divide** by the number of days in the associated corporation's tax year.
- Include the associated corporation's share of the total revenue of partnerships and joint ventures.
- If the partnership or joint venture has 2 or more fiscal periods ending in the associated corporation's tax year, **multiply** the sum of the total revenue for each of the fiscal periods by 365 and **divide** by the total number of days in all the fiscal periods.



**SCHEDULE 515**

**ONTARIO CAPITAL TAX ON OTHER THAN FINANCIAL INSTITUTIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Complete this schedule for a corporation with a permanent establishment in Ontario at any time in the tax year and that is a corporation other than a financial institution. The Ontario capital tax on other than financial institutions is levied under section 64 of the *Taxation Act, 2007* (Ontario).
- The Ontario capital tax is eliminated effective July 1, 2010. You do not have to complete this schedule if the corporation's tax year begins after June 30, 2010. For businesses mainly engaged in qualifying manufacturing and resource activities in Ontario, the capital tax is eliminated effective January 1, 2007.
- To complete this schedule, you have to complete Schedule 33, *Part 1.3 Tax on Large Corporations* (renamed *Taxable Capital Employed in Canada - Large Corporations* for 2010 and later tax years). File completed copies of both schedules with the *T2 Corporation Income Tax Return* within six months of the end of the tax year.
- A corporation is exempt from Ontario capital tax if it was one of the following:
  - 1) a corporation that is liable to the special additional tax according to section 74 of the *Corporations Tax Act* (Ontario);
  - 2) a credit union;
  - 3) a deposit insurance corporation according to section 137.1 of the federal *Income Tax Act*;
  - 4) a family farm corporation for the year as defined by subsection 64(3) of the *Taxation Act, 2007* (Ontario), other than a corporation for which a determination has been made under subsection 31(2) of the federal Act;
  - 5) a family fishing corporation, as defined by subsection 64(3) of the *Taxation Act, 2007* (Ontario); or
  - 6) a corporation exempt from income tax according to section 149 of the federal Act.

**Part 1 - Taxable capital of a corporation resident in Canada other than a financial institution**

Amount A from Part 1 of Schedule 33	100	14,327,799,379	
<b>Add:</b>			
Accumulated other comprehensive income at the end of the year	105	-9,009,325	
	Subtotal	14,318,790,054	14,318,790,054 A
<b>Deduct:</b>			
Amount B from Part 1 of Schedule 33	110		
Amount on line 490 from Part 2 of Schedule 33	115	4,378,051	
	Subtotal	4,378,051	4,378,051 B
<b>Taxable capital</b> (amount A minus amount B) (if negative, enter "0")	120	14,314,412,003	

**Part 2 - Capital deduction**

Complete this part only if the corporation is associated.

Are you electing under subsection 83(2) of the *Taxation Act, 2007* (Ontario)? 190 1 Yes ☒ 2 No ☐

If you answered **no** to the question at line 190, complete line 220. If you answered **yes** to the question at line 190, complete line 305 by using Schedule 516, *Capital Deduction Election of Associated Group for the Allocation of Net Deduction*, to calculate the amount to be entered on line 300.

Taxable capital (from line 120) or taxable capital employed in Canada of a corporation that was a non-resident of Canada (from line 790 in Part 4 of Schedule 33)

200 210 × 15,000,000 \$ = Capital deduction 220

Taxable capital or taxable capital employed in Canada of every corporation with a permanent establishment in Canada and associated for the last tax year \*

\* This amount includes the filing corporation's taxable capital or taxable capital employed in Canada. Do not include an amount from a financial institution or corporation that is exempt from capital tax under Division E of the *Taxation Act, 2007* (Ontario) or Part III of the *Corporations Tax Act* (Ontario).

Allocation of net deduction (from line 600 for the filing corporation from Schedule 516)

300 14,528,153 = Capital deduction 305 14,528,153

Ontario allocation factor (OAF)  
(amount I in Part 3)

1.00000

### Part 3 - Ontario capital tax payable

Taxable capital (enter amount from line 120 in Part 1) or taxable capital employed in Canada of a corporation that was a non-resident of Canada (enter amount from line 790 in Part 4 of Schedule 33), whichever applies ..... **320** 14,314,412,003

**Deduct:**  
Capital deduction (Enter \$15,000,000 if the corporation is not associated. Otherwise, enter the amount from line 220 or line 305, whichever applies, from Part 2) ..... 14,528,153 **B**

Net amount (line 320 minus amount B) (if negative, enter "0") ..... 14,299,883,850 **C**

**Note:** For days in the tax year after June 30, 2010, the Ontario capital tax rate is 0%.

Amount C 14,299,883,850 x  $\frac{\text{Number of days in the tax year before January 1, 2010}}{\text{Number of days in the tax year}}$  365 x 0.00225 = ..... **D**

Amount C 14,299,883,850 x  $\frac{\text{Number of days in the tax year after December 31, 2009 and before July 1, 2010}}{\text{Number of days in the tax year}}$  181 x 0.00150 = ..... 10,636,763 **E**

Subtotal (amount D plus amount E) ..... 10,636,763 **F**

Amount F 10,636,763 x OAF (amount on line I) 1.00000 = ..... 10,636,763 **G**

Amount G 10,636,763 x  $\frac{\text{Number of days in the tax year}^*}{365}$  365 = ..... 10,636,763 **H**

**Deduct:**  
Capital tax credit for manufacturers (enter amount J from Part 4) ..... 350

**Ontario capital tax payable** (amount H minus line 350) (if negative, enter "0") ..... 400 10,636,763

Enter amount from line 400 on line 282 of Schedule 5, *Tax Calculation Supplementary - Corporations*.

\* Enter either 365 if there are at least 51 weeks in the tax year, or the number of days in the year, whichever applies.

### Calculation of the Ontario allocation factor (OAF)

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line I.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation and enter the result on line I:

$\frac{\text{Ontario taxable income}^{**}}{\text{Taxable income}^{***}} =$  .....

**Ontario allocation factor** ..... 1.00000 **I**

\*\* Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5. If the taxable income is nil, calculate the amount in column F as if the taxable income were \$1,000.

\*\*\* Enter the taxable income amount from line 360 or line Z of the T2 return, whichever applies. If the taxable income is nil, enter "1,000."

### Part 4 - Capital tax credit for manufacturers

$\frac{\text{Ontario manufacturing labour cost}^*}{\text{Total Ontario labour cost}^{**}} \times 100 =$  ..... 420 %

If the percentage on line 420 is 20% or less, enter "0" on line J.

If the percentage on line 420 is at least 50%, enter amount H from Part 3 on line J.

If the percentage on line 420 is more than 20% but less than 50%, complete the following calculation and enter the result on line J:

$\frac{(\text{percentage from line 420}) - 20\%}{30\%} \times 10,636,763$  Amount H from Part 3 = .....

**Capital tax credit for manufacturers** ..... **J**

Enter amount J on line 350 in Part 3.

\* As defined in subsection 83.1(4) of the *Taxation Act, 2007* (Ontario)

\*\* As defined in subsection 83.1(5) of the *Taxation Act, 2007* (Ontario)





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**SCHEDULE 516**

**CAPITAL DEDUCTION ELECTION OF ASSOCIATED GROUP FOR THE ALLOCATION OF NET DEDUCTION**

Name of corporation <b>Hydro One Networks Inc.</b>	Business Number <b>87086 5821 RC0001</b>	Tax year-end Year Month Day <b>2010-12-31</b>
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- Complete this schedule to allocate the associated group's net deduction for the capital deduction election under subsection 83(2) of the *Taxation Act*, 2007 (Ontario). The associated group includes the filing corporation (see line 190 of Part 2 of Schedule 515, *Ontario Capital Tax on Other than Financial Institutions*).
- If you need more space, attach more schedules.
- File this schedule with the *T2 Corporation Income Tax Return*.

A Names of eligible corporations in the associated group  <b>100</b>	B Business Number of associated corporations (enter "NR" if a corporation is not registered)  <b>200</b>	C Ontario allocation factor (OAF)* (enter as a percentage)  <b>300</b>	D Total assets**  <b>400</b>	E Net deduction (\$15 million x line 300) multiplied by line 400 line 700  <b>500</b>	F Allocation of net deduction ***  <b>600</b>
1. Hydro One Networks Inc.	87086 5821 RC0001	100.000			14,528,153
2. Hydro One Inc.	86999 4731 RC0001	100.000			44,001
3. Hydro One Remote Communities Inc.	87083 6269 RC0001	100.000			43,031
4. Hydro One Telecom Inc.	86800 1066 RC0001	100.000			86,930
5. Hydro One Telecom Link Limited	88786 7513 RC0001	100.000			1,239
6. Hydro One Brampton Networks Inc.	86486 7635 RC0001	100.000			297,165
7. Hydro One Lake Erie Link Management Inc	87892 1519 RC0001				
8. Hydro One Lake Erie Link Company Inc.	87560 6519 RC0001	100.000			21
<b>Total assets of associated group</b> (total of amounts in column D) <b>700</b>					
			<b>Total net deduction</b> (total of amounts in column E) <b>800</b>		
			<b>Total allocated net deduction</b> (total of amounts in column F) (not to exceed amount on line 800) <b>900</b>		<b>15,000,540</b>

\* OAF from the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends.

\*\* Total assets of each corporation in the associated group as recorded in the books and records for the last tax year ending in the calendar year preceding the calendar year in which the filing corporation's tax year ends. If the corporation is not resident in Canada, enter the amount of its total assets situated in Canada.

\*\*\* Enter the amount from this column allocated to the filing corporation on line 300 of Schedule 515.



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**SCHEDULE 550**

**ONTARIO CO-OPERATIVE EDUCATION TAX CREDIT**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Use this schedule to claim an Ontario co-operative education tax credit (CETC) under section 88 of the *Taxation Act, 2007* (Ontario).
- The CETC is a refundable tax credit that is equal to an eligible percentage (10% to 30%) of the eligible expenditures incurred by a corporation for a qualifying work placement. The maximum credit amount is \$1,000 for each qualifying work placement ending before March 27, 2009, and \$3,000 for each qualifying work placement beginning after March 26, 2009. For a qualifying work placement that straddles March 26, 2009, the maximum credit amount is prorated.
- Eligible expenditures are salaries and wages (including taxable benefits) paid or payable to a student in a qualifying work placement, or fees paid or payable to an employment agency for services performed by the student in a qualifying work placement. These expenditures must be paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario. Expenditures for a work placement (WP) are not eligible expenditures if they are greater than the amounts that would be paid to an arm's length employee.
- A WP must meet all of the following conditions to be a qualifying work placement:
  - the student performs employment duties for a corporation under a qualifying co-operative education program (QCEP);
  - the WP has been developed or approved by an eligible educational institution as a suitable learning situation;
  - the terms of the WP require the student to engage in productive work;
  - the WP is for a period of at least 10 consecutive weeks or, in the case of an internship program, not less than 8 consecutive months and not more than 16 consecutive months;
  - the student is paid for the work performed in the WP;
  - the corporation is required to supervise and evaluate the job performance of the student in the WP;
  - the institution monitors the student's performance in the WP; and
  - the institution has certified the WP as a qualifying work placement.
- Make sure you keep a copy of the letter of certification from the Ontario eligible educational institution containing the name of the student, the employer, the institution, the term of the WP, and the name/discipline of the QCEP to support the claim. Do not submit the letter of certification with the *T2 Corporation Income Tax Return*.
- File this schedule with the *T2 Corporation Income Tax Return*.

**Part 1 – Corporate information**

<b>110</b> Name of person to contact for more information	<b>120</b> Telephone number including area code
BRIAN SOARES	(416) 345-6782
Is the claim filed for a CETC earned through a partnership? <b>150</b> 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>	
If you answered <b>yes</b> to the question at line 150, what is the name of the partnership? <b>160</b>	
Enter the percentage of the partnership's CETC allocated to the corporation <b>170</b> %	
* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 550 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 550 to claim the partner's share of the partnership's CETC. The allocated amounts can not exceed the amount of the partnership's CETC.	

**Part 2 – Eligibility**

1. Did the corporation have a permanent establishment in Ontario in the tax year?	<b>200</b> 1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>
2. Was the corporation exempt from tax under Part III of the <i>Taxation Act, 2007</i> (Ontario)?	<b>210</b> 1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>
If you answered <b>no</b> to question 1 or <b>yes</b> to question 2, then the corporation is <b>not eligible</b> for the CETC.	

**Part 3 – Eligible percentage for determining the eligible amount**

Corporation's salaries and wages paid in the previous tax year \* ..... **300** 309,274,454

For eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 15% on line 310.
- If line 300 is \$600,000 or more, enter 10% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Eligible percentage} = 15\% - \left[ 5\% \times \left( \frac{\text{amount on line 300} - \$400,000}{\$200,000} \right) \right]$$

Eligible percentage for determining the eligible amount ..... **310** 10.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 312.
- If line 300 is \$600,000 or more, enter 25% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Eligible percentage} = 30\% - \left[ 5\% \times \left( \frac{\text{amount on line 300} - \$400,000}{\$200,000} \right) \right]$$

Eligible percentage for determining the eligible amount ..... **312** 25.000 %

\* If this is the first tax year of an amalgamated corporation and subsection 88(9) of the *Taxation Act, 2007* (Ontario) applies, enter the salaries and wages paid in the previous tax year by the predecessor corporations.

**Part 4 – Calculation of the Ontario co-operative education tax credit**

Complete a separate entry for each student for each qualifying work placement that ended in the corporation's tax year. If a qualifying work placement would otherwise exceed four consecutive months, divide the WP into periods of four consecutive months and enter each full period of four consecutive months as a separate WP. If the WP does not divide equally into four-month periods and if the period that is less than 4 months is 10 or more consecutive weeks, then enter that period as a separate WP. If that period is less than 10 consecutive weeks, then include it with the WP for the last period of 4 consecutive months. Consecutive WPs with two or more associated corporations are deemed to be with only one corporation, as designated by the corporations.

A Name of university, college, or other eligible educational institution <b>400</b>	B Name of qualifying co-operative education program <b>405</b>
1.	

C Name of student <b>410</b>	D Start date of WP (see note 1 below) <b>430</b>	E End date of WP (see note 2 below) <b>435</b>
1.		

Note 1: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the start date for the separate WP.

Note 2: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the end date for the separate WP.

**Part 4 – Calculation of the Ontario co-operative education tax credit (continued)**

F1 Eligible expenditures before March 27, 2009 (see note 1 below)	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	F2 Eligible expenditures after March 26, 2009 (see note 1 below)	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	X Number of consecutive weeks of the WVP completed by the student before March 27, 2009 (see note 3 below)	Y Total number of consecutive weeks of the student's WVP (see note 3 below)
<b>450</b>		<b>452</b>			
1.	10.000 %		25.000 %		

G Eligible amount (eligible expenditures multiplied by eligible percentage) (see note 2 below)	H Maximum CETC per WP (see note 3 below)	I CETC on eligible expenditures (column G or H, whichever is less)	J CETC on repayment of government assistance (see note 4 below)	K CETC for each WP (column I or column J)
<b>460</b>	<b>462</b>	<b>470</b>	<b>480</b>	<b>490</b>
1.				

<b>Ontario co-operative education tax credit (total of amounts in column K)</b>				<b>500</b>	<b>1,390,565 L</b>
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or, if the corporation answered yes at line 150 in Part 1, determine the partner's share of amount L:

Amount L \_\_\_\_\_ x percentage on line 170 in Part 1 \_\_\_\_\_ % = \_\_\_\_\_ **M**

Enter amount L or M, whichever applies, on line 452 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 550, add the amounts from line L or M, whichever applies, on all the schedules and enter the total amount on line 452 of Schedule 5.

**Note 1:** Reduce eligible expenditures by all government assistance, as defined under subsection 88(21) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, for the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

**Note 2:** Calculate the eligible amount (Column G) using the following formula:

Column G = (column F1 x percentage on line 310) + (column F2 x percentage on line 312)

**Note 3:** If the WP ends before March 27, 2009, the maximum credit amount for the WP is \$1,000.  
If the WP begins after March 26, 2009, the maximum credit amount for the WP is \$3,000.

If the WP begins before March 27, 2009, and ends after March 26, 2009, calculate the maximum credit amount using the following formula:  
 $(\$1,000 \times X/Y) + [\$3,000 \times (Y - X)/Y]$

where "X" is the number of consecutive weeks of the WP completed by the student before March 27, 2009,  
and "Y" is the total number of consecutive weeks of the student's WP.

**Note 4:** When claiming a CETC for repayment of government assistance, complete a **separate entry** for each repayment and complete columns A to E and J and K with the details for the previous year WP in which the government assistance was received.  
Include the amount of government assistance repaid in the tax year multiplied by the eligible percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the CETC in that tax year.



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**SCHEDULE 552**

**ONTARIO APPRENTICESHIP TRAINING TAX CREDIT**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2010-12-31

- Use this schedule to claim an Ontario apprenticeship training tax credit (ATTC) under section 89 of the *Taxation Act, 2007* (Ontario).
- The ATTC is a refundable tax credit that is equal to a specified percentage (25% to 45%) of the eligible expenditures incurred by a corporation for a qualifying apprenticeship. Before March 27, 2009, the maximum credit for each apprentice is \$5,000 per year to a maximum credit of \$15,000 over the first 36-month period of the qualifying apprenticeship. After March 26, 2009, the maximum credit for each apprentice is \$10,000 per year to a maximum credit of \$40,000 over the first 48-month period of the qualifying apprenticeship. The maximum credit amount is prorated for an employment period of an apprentice that straddles March 26, 2009.
- Eligible expenditures are salaries and wages (including taxable benefits) paid to an apprentice in a qualifying apprenticeship or fees paid to an employment agency for the provision of services performed by the apprentice in a qualifying apprenticeship. These expenditures must be:
  - paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario;
  - for services provided by the apprentice during the first 36 months of the apprenticeship program, if incurred before March 27, 2009; and
  - for services provided by the apprentice during the first 48 months of the apprenticeship program, if incurred after March 26, 2009.
- An expenditure is not eligible for an ATTC if:
  - the same expenditure was used, or will be used, to claim a co-operative education tax credit; or
  - it is more than an amount that would be paid to an arm's length apprentice.
- An apprenticeship must meet the following conditions to be a qualifying apprenticeship:
  - the apprenticeship is in a qualifying skilled trade approved by the Ministry of Training, Colleges and Universities (Ontario); and
  - the corporation and the apprentice must be participating in an apprenticeship program in which the training agreement has been registered under the *Ontario College of Trades and Apprenticeship Act, 2009* or the *Apprenticeship and Certification Act, 1998* or in which the contract of apprenticeship has been registered under the *Trades Qualification and Apprenticeship Act*.
- Make sure you keep a copy of the training agreement or contract of apprenticeship to support your claim. Do not submit the training agreement or contract of apprenticeship with your *T2 Corporation Income Tax Return*.
- File this schedule with your *T2 Corporation Income Tax Return*.

**Part 1 – Corporate information (please print)**

<b>110</b> Name of person to contact for more information	<b>120</b> Telephone number including area code
BRIAN SOARES	(416) 345-6782

Is the claim filed for an ATTC earned through a partnership? \* ..... **150** 1 Yes ☐ 2 No ☒

If yes to the question at line 150, what is the name of the partnership? ..... **160** .....

Enter the percentage of the partnership's ATTC allocated to the corporation ..... **170** ..... %

\* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 552 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 552 to claim the partner's share of the partnership's ATTC. The total of the partners' allocated amounts can never exceed the amount of the partnership's ATTC.

**Part 2 – Eligibility**

1. Did the corporation have a permanent establishment in Ontario in the tax year? .....	<b>200</b>	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
2. Was the corporation exempt from tax under Part III of the <i>Taxation Act, 2007</i> (Ontario)? .....	<b>210</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

If you answered no to question 1 or yes to question 2, then you are **not eligible** for the ATTC.

### Part 3 – Specified percentage

Corporation's salaries and wages paid in the previous tax year \* ..... **300** 309,274,454

For eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 310.
- If line 300 is \$600,000 or more, enter 25% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Specified percentage} = 30\% - \left[ 5\% \times \left( \frac{\text{amount on line 300} - 400,000}{200,000} \right) \right]$$

Specified percentage ..... **310** 25.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 45% on line 312.
- If line 300 is \$600,000 or more, enter 35% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Specified percentage} = 45\% - \left[ 10\% \times \left( \frac{\text{amount on line 300} - 400,000}{200,000} \right) \right]$$

Specified percentage ..... **312** 35.000 %

\* If this is the first tax year of an amalgamated corporation and subsection 89(6) of the *Taxation Act*, 2007 (Ontario) applies, enter salaries and wages paid in the previous tax year by the predecessor corporations.

### Part 4 – Calculation of the Ontario apprenticeship training tax credit

Complete a **separate entry** for each apprentice that is in a qualifying apprenticeship with the corporation. When claiming an ATTC for repayment of government assistance, complete a **separate entry** for each repayment, and complete columns A to G and M and N with the details for the employment period in the previous tax year in which the government assistance was received.

<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>	
1.			
<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
1.			

Note 1: Enter the original registration date of the apprenticeship contract or training agreement in all cases, even when multiple employers employed the apprentice.

Note 2: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the first day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the start date of employment as an apprentice for the tax year in which the government assistance was received.

Note 3: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the last day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the end date of employment as an apprentice for the tax year in which the government assistance was received.

**Part 4 – Calculation of the Ontario apprenticeship training tax credit (continued)**

<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 plus column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
1.			
<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)  <b>451</b>	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)  <b>452</b>	<b>J3</b> Eligible expenditures for the tax year (column J1 plus column J2)  <b>450</b>	<b>K</b> Eligible expenditures multiplied by specified percentage (see note 4 below)  <b>460</b>
1.			
<b>L</b> ATTC on eligible expenditures (fewer of columns I and K)  <b>470</b>		<b>M</b> ATTC on repayment of government assistance (see note 5 below)  <b>480</b>	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)  <b>490</b>
1.			
<b>Ontario apprenticeship training tax credit (total of amounts in column N)</b>			<b>500</b>
			<b>4,089,351 0</b>

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount O:

Amount O \_\_\_\_\_ x percentage on line 170 in Part 1 \_\_\_\_\_ % = \_\_\_\_\_ **P**

Enter amount O or P, whichever applies, on line 454 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 552, add the amounts from line O or P, whichever applies, on all the schedules, and enter the total amount on line 454 of Schedule 5.

**Note 1:** When there are multiple employment periods as an apprentice in the tax year with the corporation, do not include days in which the individual was not employed as an apprentice.

For H1: The days employed as an apprentice must be within 36 months of the registration date provided in column E.

For H2: The days employed as an apprentice must be within 48 months of the registration date provided in column E.

**Note 2:** Maximum credit =  $(\$5,000 \times H1/365^*) + (\$10,000 \times H2/365^*)$   
 $^* 366$  days, if the tax year includes February 29

**Note 3:** Reduce eligible expenditures by all government assistance, as defined under subsection 89(19) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, in respect of the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

For J1: Eligible expenditures before March 27, 2009, must be for services provided by the apprentice during the first 36 months of the apprenticeship program.

For J2: Eligible expenditures after March 26, 2009, must be for services provided by the apprentice during the first 48 months of the apprenticeship program.

**Note 4:** Calculate the amount in column K as follows:  
Column K = (J1 x line 310) + (J2 x line 312)

**Note 5:** Include the amount of government assistance repaid in the tax year multiplied by the specified percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the ATTC in that tax year.  
Complete a **separate entry** for each repayment of government assistance.

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**

Calculation of Utility Income Taxes  
Historic Year

2010 Networks Tax Return Allocation to Transmission and Distribution  
Year Ending December 31  
(\$ Millions)

Line No.	Particulars	Networks	Transmission	Distribution
	<u>Calculation of Federal and ON Taxable Income</u>			
1	Net Income Before Tax (NIBT)	\$ 616.8	\$ 414.9	\$ 201.9
2	<b><u>Required Adjustments to accounting NIBT</u></b>			
3	<b>Recurring items included in Revenue Requirement (RR):</b>			
4	Other Post Employment Benefit expense	49.4	21.7	27.7
5	Other Post Employment Benefit payments	(40.3)	(17.7)	(22.6)
6	Depreciation and amortization	550.2	272.7	277.5
7	Capital Cost Allowance	(774.9)	(445.2)	(329.7)
8	Removal costs	(6.1)	(0.8)	(5.3)
9	Environmental costs paid	(15.9)	(6.5)	(9.4)
10	Non-deductible items (50% Meals & entertainment / interest)	7.3	4.3	3.0
11	R & D Fed ITC/ Apprenticeship (prior yr addback)	1.1	0.7	0.4
12	Ontario hiring credits (Co op & Apprentice)	1.4	0.9	0.5
13	Capitalized overhead costs deducted	(43.0)	(25.0)	(18.0)
14	Pension cost deductions	(57.6)	(22.4)	(35.2)
15		\$ (328.4)	\$ (217.3)	\$ (111.1)
16	<b>Deferral accounts not part of RR:</b>			
17	RSVA	(2.9)	0.0	(2.9)
18	RARA and other deferred revenues	(22.0)	0.0	(22.0)
19	Smart meter costs deferred	15.9	0.0	15.9
20	Tx Export credit/Deferred export Rev	(8.1)	(8.1)	0.0
21	Deferred Pension	(19.7)	(8.1)	(11.6)
22	Deferral a/c's etc.	0.4	4.3	(3.9)
23	Riders 3/4/6/8 and RRRP	28.5	0.0	28.5
24		\$ (7.9)	\$ (11.9)	\$ 4.0
25	<b>Reversal of accounting adjustments not part of RR:</b>			
26	Contingent liability movement	0.1	4.1	(4.0)
27	Capitalized interest deductible for tax	(53.3)	(44.3)	(9.0)
28		\$ (53.2)	\$ (40.2)	\$ (13.0)
29	<b>Recurring items not part of RR:</b>			
30	Cumulative Eligible Capital	(7.0)	(4.6)	(2.4)
31		(7.0)	(4.6)	(2.4)
32	<b>Immaterial items not in business plan detail:</b>			
33	Capital additions deducted for accounting	5.0	2.4	2.6
34	Reverse Insurance proceeds included in NIBT	(5.1)	(5.1)	0.0
35	Net Underwriting/Finance costs	(4.2)	(2.7)	(1.5)
36	WSIB	(1.8)	(0.8)	(1.0)
37	Tenant Inducement	(1.8)	(0.8)	(1.0)
38	Capital tax paid vs. accrued	(1.8)	(1.1)	(0.7)
39	Taxable capital gain (50%)	(2.5)	(2.5)	0.0
39	Other	(1.6)	(1.8)	0.2
40		(13.8)	(12.4)	(1.4)
42	NET Adjustments to Accounting NIBT	\$ (410.3)	\$ (286.4)	\$ (123.9)
44	Taxable Income	\$ 206.5	\$ 128.5	\$ 78.0

NOTE:  
Transmission includes Five Nations data



**HYDRO ONE NETWORKS INC.  
TRANSMISSION**

Calculation of Capital Cost allowance (CCA)

Historic Year

2010 Networks Tax Return CCA Allocation to Transmission and Distribution

Year Ending December 31

(\$ Millions)

**2010 Transmission Schedule 8 :**

**2010 TX**

CCA Class	Opening UCC	Net Additions	UCC pre-1/2 yr	50% net additions	UCC for CCA	CCA Rate	CCA	Closing UCC
1	2,595.8	(2.3)	2,593.5	(1.2)	2,594.6	4%	103.8	2,489.70
2	776.4	0.1	776.5	0.0	776.4	6%	46.6	729.89
3	247.4	0.6	248.0	0.3	247.7	5%	12.4	235.60
6	24.3	32.1	56.4	16.1	40.4	10%	4.0	52.38
8	23.6	19.2	42.8	9.6	33.2	20%	6.6	36.16
9	3.0	-	3.0	-	3.0	25%	0.8	2.29
10	70.8	14.5	85.3	7.2	78.0	30%	23.4	61.85
12	46.2	15.2	61.4	7.6	53.8	100%	53.8	7.59
13	0.3	-	0.3	-	0.3	NA	0.1	0.16
17	18.8	8.8	27.6	4.4	23.2	8%	1.9	25.74
35	0.4	-	0.4	-	0.4	7%	0.0	0.34
42	97.4	7.6	105.0	3.8	101.2	12%	12.1	92.87
45	3.8	-	3.8	-	3.8	45%	1.7	2.09
46	6.6	-	6.6	-	6.6	30%	2.0	4.60
47	1,078.2	553.8	1,632.0	276.9	1,355.1	8%	108.4	1,523.56
50	11.8	0.0	11.8	0.0	11.8	55%	6.5	5.34
52	-	61.1	61.1	61.1	61.1	100%	61.1	-
<b>TX UCC</b>	<b>5,004.8</b>	<b>710.6</b>	<b>5,715.4</b>	<b>385.8</b>	<b>5,390.6</b>		<b>445.2</b>	<b>5,270.2</b>
<b>Tx CEC continuity</b>	<b>64.4</b>	<b>1.4</b>	<b>65.8</b>		<b>65.8</b>	7%	<b>4.6</b>	<b>61.2</b>

**2010 Distribution Schedule 8 :**

**2010 DX**

CCA Class	Opening UCC	Net Additions	UCC pre-1/2 yr	50% net additions	UCC for CCA	CCA Rate	CCA	Closing UCC
1	1,877.8	10.0	1,887.8	5.0	1,882.8	4%	75.3	1,812.5
2	350.2	0.1	350.3	0.0	350.2	6%	21.0	329.3
3	13.8	0.0	13.8	0.0	13.8	5%	0.7	13.1
6	8.4	4.3	12.7	2.1	10.5	10%	1.1	11.6
8	45.9	29.1	75.0	14.5	60.4	20%	12.1	62.9
9	4.0	0.2	4.2	0.1	4.1	25%	1.0	3.2
10	75.5	50.5	126.0	25.2	100.7	30%	30.1	95.9
12	35.7	39.2	74.9	28.9	64.6	100%	64.6	10.3
13	1.3	-	1.3	-	1.3	NA	0.3	1.0
17	2.6	0.7	3.3	0.3	2.9	8%	0.2	3.1
42	0.2	0.0	0.2	0.0	0.2	12%	0.0	0.2
45	2.4	-	2.4	-	2.4	45%	1.1	1.3
46	0.3	-	0.3	-	0.3	30%	0.1	0.2
47	1,183.8	346.0	1,529.8	173.0	1,356.8	8%	107.1	1,422.7
50	4.5	-	4.5	-	4.5	55%	2.5	2.0
52	-	12.6	12.6	12.6	12.6	100%	12.6	-
<b>Dx CCA</b>	<b>3,606.4</b>	<b>492.5</b>	<b>4,099.0</b>	<b>261.9</b>	<b>3,868.3</b>		<b>329.7</b>	<b>3,769.3</b>
<b>Dx CEC Continuity</b>	<b>34.2</b>		<b>34.2</b>		<b>34.2</b>	7%	<b>2.4</b>	<b>31.8</b>
<b>Total Networks UCC</b>	<b>8,611.2</b>	<b>1,203.1</b>	<b>9,814.4</b>	<b>647.7</b>	<b>9,258.9</b>		<b>774.9</b>	<b>9,039.5</b>
<b>Total Networks CEC</b>	<b>98.7</b>	<b>1.4</b>	<b>100.1</b>	<b>-</b>	<b>100.1</b>		<b>7.0</b>	<b>93.1</b>

1	<b>2011 HYDRO ONE NETWORKS INCOME TAX RETURN</b>
2	
3	Attachment 1: Federal and Ontario Income Tax Return
4	Attachment 2: Calculation of Utility Income Taxes (Transmission and
5	Distribution)
6	Attachment 3: Calculation of Capital Cost Allowance (Transmission and
7	Distribution)
8	Attachment 4: Calculation of Apprenticeship and Education Tax Credit 2011
9	Historic Year

1

2

**2011 HYDRO ONE NETWORKS INCOME TAX RETURN**

Canada Revenue Agency  
Agence du revenu  
du Canada

## T2 CORPORATION INCOME TAX RETURN

200

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

All legislative references on this return are to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see [www.cra.gc.ca](http://www.cra.gc.ca) or Guide T4012, *T2 Corporation – Income Tax Guide*.

055 Do not use this area

## Identification

Business Number (BN) 001 87086 5821 RC0001

## Corporation's name

002 Hydro One Networks Inc.

## Address of head office

Has this address changed since the last time we were notified? 010 1 Yes ☐ 2 No ☒

(If yes, complete lines 011 to 018.)

011 483 Bay Street, 8th Floor

012 South Tower

City Province, territory, or state

015 Toronto

016 ON

Country (other than Canada) Postal code/Zip code

017 018 M5G 2P5

## Mailing address (if different from head office address)

Has this address changed since the last time we were notified? 020 1 Yes ☐ 2 No ☒

(If yes, complete lines 021 to 028.)

021 c/o

022

023

City Province, territory, or state

025

Country (other than Canada) Postal code/Zip code

027 028

## Location of books and records

Has the location of books and records changed since the last time we were notified? 030 1 Yes ☐ 2 No ☒

(If yes, complete lines 031 to 038.)

031

032

City Province, territory, or state

035

Country (other than Canada) Postal code/Zip code

037 038

## 040 Type of corporation at the end of the tax year

1 ☒ Canadian-controlled private corporation (CCPC) 4 ☐ Corporation controlled by a public corporation2 ☐ Other private corporation 5 ☐ Other corporation (specify, below)3 ☐ Public corporation

If the type of corporation changed during the tax year, provide the effective date of the change.

043  
YYYY MM DD

## To which tax year does this return apply?

Tax year start Tax year-end  
060 2011-01-01 061 2011-12-31  
YYYY MM DD YYYY MM DDHas there been an acquisition of control to which subsection 249(4) applies since the previous tax year? 063 1 Yes ☐ 2 No ☒If yes, provide the date control was acquired 065  
YYYY MM DD

## Is the date on line 061 a deemed tax year-end according to:

subparagraph 88(2)(a)(iv)? 064 1 Yes ☐ 2 No ☒  
subsection 249(3.1)? 066 1 Yes ☐ 2 No ☒Is the corporation a professional corporation that is a member of a partnership? 067 1 Yes ☐ 2 No ☒Is this the first year of filing after:  
Incorporation? 070 1 Yes ☐ 2 No ☒  
Amalgamation? 071 1 Yes ☐ 2 No ☒

If yes, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 1 Yes ☒ 2 No ☐  
If yes, complete and attach Schedule 24.Is this the final tax year before amalgamation? 076 1 Yes ☐ 2 No ☒Is this the final return up to dissolution? 078 1 Yes ☐ 2 No ☒

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada? 080 1 Yes ☒ 2 No ☐ If no, give the country of residence on line 081 and complete and attach Schedule 97.081  
Is the non-resident corporation claiming an exemption under an income tax treaty? 082 1 Yes ☐ 2 No ☒  
If yes, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085 1 ☐ Exempt under paragraph 149(1)(e) or (l)  
2 ☐ Exempt under paragraph 149(1)(j)  
3 ☐ Exempt under paragraph 149(1)(t)  
4 ☐ Exempt under other paragraphs of section 149

Do not use this area

095

096

## Attachments

**Financial statement information:** Use GIFL schedules 100, 125, and 141.

**Schedules** – Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

	Yes	Schedule
Is the corporation related to any other corporations?	<b>150</b> <input checked="" type="checkbox"/>	9
Is the corporation an associated CCPC?	<b>160</b> <input checked="" type="checkbox"/>	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	<b>161</b> <input type="checkbox"/>	49
Does the corporation have any non-resident shareholders?	<b>151</b> <input type="checkbox"/>	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	<b>162</b> <input type="checkbox"/>	11
If you answered <b>yes</b> to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	<b>163</b> <input type="checkbox"/>	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	<b>164</b> <input checked="" type="checkbox"/>	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	<b>165</b> <input checked="" type="checkbox"/>	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	<b>166</b> <input type="checkbox"/>	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	<b>167</b> <input type="checkbox"/>	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust (without reference to section 94)?	<b>168</b> <input type="checkbox"/>	22
Did the corporation have any foreign affiliates during the year?	<b>169</b> <input type="checkbox"/>	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal <i>Income Tax Regulations</i> ?	<b>170</b> <input checked="" type="checkbox"/>	29
Has the corporation had any non-arm's length transactions with a non-resident?	<b>171</b> <input type="checkbox"/>	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	<b>173</b> <input checked="" type="checkbox"/>	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	<b>172</b> <input type="checkbox"/>	
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	<b>201</b> <input checked="" type="checkbox"/>	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	<b>202</b> <input checked="" type="checkbox"/>	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	<b>203</b> <input checked="" type="checkbox"/>	3
Is the corporation claiming any type of losses?	<b>204</b> <input type="checkbox"/>	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	<b>205</b> <input checked="" type="checkbox"/>	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	<b>206</b> <input checked="" type="checkbox"/>	6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) does the corporation have aggregate investment income at line 440?	<b>207</b> <input type="checkbox"/>	7
Does the corporation have any property that is eligible for capital cost allowance?	<b>208</b> <input checked="" type="checkbox"/>	8
Does the corporation have any property that is eligible capital property?	<b>210</b> <input checked="" type="checkbox"/>	10
Does the corporation have any resource-related deductions?	<b>212</b> <input type="checkbox"/>	12
Is the corporation claiming deductible reserves?	<b>213</b> <input type="checkbox"/>	13
Is the corporation claiming a patronage dividend deduction?	<b>216</b> <input type="checkbox"/>	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	<b>217</b> <input type="checkbox"/>	17
Is the corporation an investment corporation or a mutual fund corporation?	<b>218</b> <input type="checkbox"/>	18
Is the corporation carrying on business in Canada as a non-resident corporation?	<b>220</b> <input type="checkbox"/>	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	<b>221</b> <input type="checkbox"/>	21
Does the corporation have any Canadian manufacturing and processing profits?	<b>227</b> <input type="checkbox"/>	27
Is the corporation claiming an investment tax credit?	<b>231</b> <input checked="" type="checkbox"/>	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	<b>232</b> <input checked="" type="checkbox"/>	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	<b>233</b> <input checked="" type="checkbox"/>	
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	<b>234</b> <input checked="" type="checkbox"/>	
Is the corporation claiming a surtax credit?	<b>237</b> <input type="checkbox"/>	37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	<b>238</b> <input type="checkbox"/>	38
Is the corporation claiming a Part I tax credit?	<b>242</b> <input type="checkbox"/>	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	<b>243</b> <input type="checkbox"/>	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	<b>244</b> <input type="checkbox"/>	45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	<b>249</b> <input type="checkbox"/>	46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	<b>250</b> <input type="checkbox"/>	39
Is the corporation claiming a Canadian film or video production tax credit refund?	<b>253</b> <input type="checkbox"/>	T1131
Is the corporation claiming a film or video production services tax credit refund?	<b>254</b> <input type="checkbox"/>	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	<b>255</b> <input type="checkbox"/>	92

## Attachments – continued from page 2

	Yes	Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	<b>256</b>	T1134-A
Did the corporation have any controlled foreign affiliates?	<b>258</b>	T1134-B
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	<b>259</b>	T1135
Did the corporation transfer or loan property to a non-resident trust?	<b>260</b>	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	<b>261</b>	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	<b>262</b>	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	<b>263</b>	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	<b>264</b>	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	<b>265</b> <input checked="" type="checkbox"/>	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	<b>266</b>	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	<b>267</b>	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	<b>268</b> <input checked="" type="checkbox"/>	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	<b>269</b>	54

## Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? **270** 1 Yes ☐ 2 No ☒

Is the corporation inactive? **280** 1 Yes ☐ 2 No ☒

What is the corporation's main revenue-generating business activity? . . . . . **221122** Electric Power Distribution US

Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

<b>284</b> Electricity	<b>285</b> 100.000 %
<b>286</b>	<b>287</b> %
<b>288</b>	<b>289</b> %

Did the corporation immigrate to Canada during the tax year? **291** 1 Yes ☐ 2 No ☒

Did the corporation emigrate from Canada during the tax year? **292** 1 Yes ☐ 2 No ☒

Do you want to be considered as a quarterly instalment remitter if you are eligible? **293** 1 Yes ☐ 2 No ☐

If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible **294** YYYY MM DD

If the corporation's major business activity is construction, did you have any subcontractors during the tax year? **295** 1 Yes ☐ 2 No ☐

## Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL.	<b>300</b>	564,971,095	A
<b>Deduct:</b> Charitable donations from Schedule 2	<b>311</b>	468,750	
Gifts to Canada, a province, or a territory from Schedule 2	<b>312</b>		
Cultural gifts from Schedule 2	<b>313</b>		
Ecological gifts from Schedule 2	<b>314</b>		
Gifts of medicine from Schedule 2	<b>315</b>		
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	<b>320</b>		
Part VI.1 tax deduction*	<b>325</b>		
Non-capital losses of previous tax years from Schedule 4	<b>331</b>		
Net capital losses of previous tax years from Schedule 4	<b>332</b>		
Restricted farm losses of previous tax years from Schedule 4	<b>333</b>		
Farm losses of previous tax years from Schedule 4	<b>334</b>		
Limited partnership losses of previous tax years from Schedule 4	<b>335</b>		
Taxable capital gains or taxable dividends allocated from a central credit union	<b>340</b>		
Prospector's and grubstaker's shares	<b>350</b>		
Subtotal		468,750	B
Subtotal (amount A minus amount B) (if negative, enter "0")		564,502,345	C
<b>Add:</b> Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	<b>355</b>		D
<b>Taxable income</b> (amount C plus amount D)	<b>360</b>	564,502,345	
Income exempt under paragraph 149(1)(t)	<b>370</b>		
<b>Taxable income</b> for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)		564,502,345	Z

\* This amount is equal to 3.2 times the Part VI.1 tax payable at line 724 on page 8. Use 3.5 for tax years ending after 2011.

## Small business deduction

### Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7	400	564,971,095	A
Taxable income from line 360 on page 3, <b>minus</b> 100/28* 3.37312 of the amount on line 632** on page 7, <b>minus</b> 1/(0.38 - X***) 3.77358 times the amount on line 636**** on page 7, and <b>minus</b> any amount that, because of federal law, is exempt from Part I tax	405	564,502,345	B
Business limit (see notes 1 and 2 below)	410	500,000	C

#### Notes:

- For CCPCs that are not associated, enter \$ 500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year divided by 365, and enter the result on line 410.
- For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

#### Business limit reduction:

Amount C	500,000	x	415 *****	34,109,806	D	=	1,515,991,378	E
				11,250				
Reduced business limit (amount C <b>minus</b> amount E) (if negative, enter "0")							425	F

#### Small business deduction

Amount A, B, C, or F, whichever is the least	x	17 %	=	430	G
--	---	------	---	-----	---

Enter amount G on line 1 on page 7.

\* 10/3 for tax years ending before November 1, 2011. The result of the multiplication by line 632 has to be pro-rated based on the number of days in the tax year that are in each period: before November 1, 2011, and after October 31, 2011.

\*\* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

\*\*\* General rate reduction percentage for the tax year. It has to be pro-rated based on the number of days in the tax year that are in each calendar year. See page 5.

\*\*\*\* Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

#### \*\*\*\*\* Large corporations

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **prior year** minus \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **current year** minus \$10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

## General tax reduction for Canadian-controlled private corporations

### Canadian-controlled private corporations throughout the tax year

Taxable income from line 360 on page 3*	564,502,345	A
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		B
Amount QQ from Part 13 of Schedule 27		C
Personal service business income**	432	D
Amount used to calculate the credit union deduction from Schedule 17		E
Amount from line 400, 405, 410, or 425 on page 4, whichever is the least		F
Aggregate investment income from line 440 on page 6***		G
Total of amounts B to G		H
Amount A minus amount H (if negative, enter "0")	564,502,345	I
Amount I	564,502,345	
Number of days in the tax year after December 31, 2008, and before January 1, 2010	365	
9 %		J
Amount I	564,502,345	
Number of days in the tax year after December 31, 2009, and before January 1, 2011	365	
10 %		K
Amount I	564,502,345	
Number of days in the tax year after December 31, 2010, and before January 1, 2012	365	
11.5 %		L
Amount I	564,502,345	
Number of days in the tax year after December 31, 2011	365	
13 %		M
General tax reduction for Canadian-controlled private corporations – Total of amounts J to M	64,917,770	N

Enter amount N on line 638 on page 7.

\* For tax years ending after October 31, 2011, line 360 or amount Z, whichever applies.

\*\* For tax years beginning after October 31, 2011.

\*\*\* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

## General tax reduction

**Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.**

Taxable income from page 3 (line 360 or amount Z, whichever applies)		O
Lesser of amounts V and Y (line Z1) from Part 9 of Schedule 27		P
Amount QQ from Part 13 of Schedule 27		Q
Personal service business income*	434	R
Amount used to calculate the credit union deduction from Schedule 17		S
Total of amounts P to S		T
Amount O minus amount T (if negative, enter "0")		U
Amount U		
Number of days in the tax year after December 31, 2008, and before January 1, 2010	365	
9 %		V
Amount U		
Number of days in the tax year after December 31, 2009, and before January 1, 2011	365	
10 %		W
Amount U		
Number of days in the tax year after December 31, 2010, and before January 1, 2012	365	
11.5 %		X
Amount U		
Number of days in the tax year after December 31, 2011	365	
13 %		Y
General tax reduction – Total of amounts V to Y		Z

Enter amount Z on line 639 on page 7.

\* For tax years beginning after October 31, 2011.



## Refundable portion of Part I tax

### Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7 . . . . . **440** x 26 2 / 3 % = . . . . . A

Foreign non-business income tax credit from line 632 on page 7 . . . . .

#### Deduct:

Foreign investment income from Schedule 7 . . . . . **445** x 9 1 / 3 % = . . . . .  
(if negative, enter "0") . . . . . B

Amount A minus amount B (if negative, enter "0") . . . . . C

Taxable income from line 360 on page 3 . . . . . 564,502,345

#### Deduct:

Amount from line 400, 405, 410, or 425 on page 4,  
whichever is the least . . . . .

Foreign non-business income tax credit from line 632 on page 7 . . . . . x 25 / 9 = . . . . .

Foreign business income tax credit from line 636 on page 7 . . . . . x 1(0.38 - X\*\*) / 3.77358 = . . . . .

564,502,345  
x 26 2 / 3 % = 150,533,959 D

Part I tax payable minus investment tax credit refund (line 700 minus line 780 from page 8) . . . . . 88,404,896 E

Refundable portion of Part I tax – Amount C, D, or E, whichever is the least . . . . . **450** F

\* 100/35 for tax years beginning after October 31, 2011.

\*\* General rate reduction percentage for the tax year. It has to be pro-rated.

## Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year . . . . . **460** 665,515

Deduct: Dividend refund for the previous tax year . . . . . **465** 665,515

#### Add the total of:

Refundable portion of Part I tax from line 450 above . . . . .

Total Part IV tax payable from Schedule 3 . . . . .

Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation . . . . . **480**

Refundable dividend tax on hand at the end of the tax year – Amount G plus amount H . . . . . **485**

## Dividend refund

### Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3 . . . . . 182,955,551 x 1 / 3 60,985,184 I

Refundable dividend tax on hand at the end of the tax year from line 485 above . . . . . J

Dividend refund – Amount I or J, whichever is less (enter this amount on line 784 on page 8) . . . . .

**Part I tax**

<b>Base amount of Part I tax</b> – Taxable income from page 3 (line 360 or amount Z, whichever applies) multiplied by	38 %	<b>550</b>	214,510,891	A
<b>Recapture of investment tax credit from Schedule 31</b>		<b>602</b>		B
<b>Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income</b> (if it was a CCPC throughout the tax year)				
Aggregate investment income from line 440 on page 6			i	
Taxable income from line 360 on page 3		564,502,345		
<b>Deduct:</b>				
Amount from line 400, 405, 410, or 425 on page 4, whichever is the least				
Net amount		564,502,345	564,502,345	ii
<b>Refundable tax on CCPC's investment income</b> – 6 2 / 3 % of whichever is less: amount i or ii			<b>604</b>	C
			Subtotal (add lines A to C)	214,510,891 D
<b>Deduct:</b>				
Small business deduction from line 430 on page 4			1	
Federal tax abatement		<b>608</b>	56,450,235	
Manufacturing and processing profits deduction from Schedule 27		<b>616</b>		
Investment corporation deduction		<b>620</b>		
Taxed capital gains <b>624</b>				
Additional deduction – credit unions from Schedule 17		<b>628</b>		
Federal foreign non-business income tax credit from Schedule 21		<b>632</b>		
Federal foreign business income tax credit from Schedule 21		<b>636</b>		
General tax reduction for CCPCs from amount N on page 5		<b>638</b>	64,917,770	
General tax reduction from amount Z on page 5		<b>639</b>		
Federal logging tax credit from Schedule 21		<b>640</b>		
Federal qualifying environmental trust tax credit		<b>648</b>		
Investment tax credit from Schedule 31		<b>652</b>	4,737,990	
			Subtotal	126,105,995 E
<b>Part I tax payable</b> – Line D minus line E			88,404,896	F
Enter amount F on line 700 on page 8.				

## Summary of tax and credits

### Federal tax

Part I tax payable from page 7	700	88,404,896
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	

Total federal tax 88,404,896

### Add provincial or territorial tax:

Provincial or territorial jurisdiction 750 ON  
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta)	760	58,972,262
Provincial tax on large corporations (Nova Scotia Schedule 342)	765	
		58,972,262
Total tax payable	770	147,377,158 A

### Deduct other credits:

Investment tax credit refund from Schedule 31	780	
Dividend refund from page 6	784	
Federal capital gains refund from Schedule 18	788	
Federal qualifying environmental trust tax credit refund	792	
Canadian film or video production tax credit refund (Form T1131)	796	
Film or video production services tax credit refund (Form T1177)	797	
Tax withheld at source	800	
Total payments on which tax has been withheld	801	
Provincial and territorial capital gains refund from Schedule 18	808	
Provincial and territorial refundable tax credits from Schedule 5	812	
Tax instalments paid	840	153,755,210
Total credits	890	153,755,210
		153,755,210 B

Refund code 894 2 Overpayment 6,378,052 Balance (line A minus line B) -6,378,052



### Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information 910  
Branch number  
914 Institution number 918 Account number

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due?

If the result is negative, you have an **overpayment**.  
If the result is positive, you have a **balance unpaid**.  
Enter the amount on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance unpaid

Enclosed payment 898

896 1 Yes ☐ 2 No ☒

## Certification

I, 950 ALICANDRI 951 VINCENT 954 Vice President, Corporate Tax  
Last name in block letters First name in block letters Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

955 2012-07-25 956 (416) 345-6778  
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below 957 1 Yes ☐ 2 No ☒

958 BRIAN SOARES 959 (416) 345-6782  
Name in block letters Telephone number

## Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French.  
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

990 1



## NOTES CHECKLIST

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant") who prepared or reported on the financial statements.
- For more information, see Guide RC4088, *General Index of Financial Information (GIFI)* and Guide T4012, *T2 Corporation – Income Tax Guide*.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

### Part 1 – Information on the accountant who prepared or reported on the financial statements

Does the accountant have a professional designation?	095	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Is the accountant connected* with the corporation?	097	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

\* A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation.

**Note:** If the accountant does not have a professional designation or is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable.

### Part 2 – Type of involvement with the financial statements

Choose the option that represents the highest level of involvement of the accountant:	198	
Completed an auditor's report	1	<input type="checkbox"/>
Completed a review engagement report	2	<input type="checkbox"/>
Conducted a compilation engagement	3	<input checked="" type="checkbox"/>

### Part 3 – Reservations

If you selected option "1" or "2" under **Type of involvement with the financial statements** above, answer the following question:

Has the accountant expressed a reservation?	099	1 Yes <input type="checkbox"/>	2 No <input type="checkbox"/>
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### Part 4 – Other information

If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options:

Prepared the tax return (financial statements prepared by client)	110	1 <input checked="" type="checkbox"/>	2 <input type="checkbox"/>
Prepared the tax return and the financial information contained therein (financial statements have not been prepared)		2	<input type="checkbox"/>

Were notes to the financial statements prepared?	101	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
--	-----	---	-------------------------------

If **yes**, complete lines 104 to 107 below:

Are subsequent events mentioned in the notes?	104	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Is re-evaluation of asset information mentioned in the notes?	105	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>
Is contingent liability information mentioned in the notes?	106	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Is information regarding commitments mentioned in the notes?	107	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
Does the corporation have investments in joint venture(s) or partnership(s)?	108	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

## Part 4 – Other information (continued)

### Impairment and fair value changes

In any of the following assets, was an amount recognized in net income or other comprehensive income (OCI) as a result of an impairment loss in the tax year, a reversal of an impairment loss recognized in a previous tax year, or a change in fair value during the tax year?

**200** 1 Yes ☐ 2 No ☒

If **yes**, enter the amount recognized:

		In net income Increase (decrease)		In OCI Increase (decrease)
Property, plant, and equipment	<b>210</b>		<b>211</b>	
Intangible assets	<b>215</b>		<b>216</b>	
Investment property	<b>220</b>			
Biological assets	<b>225</b>			
Financial instruments	<b>230</b>		<b>231</b>	
Other	<b>235</b>		<b>236</b>	

### Financial instruments

Did the corporation derecognize any financial instrument(s) during the tax year?

**250** 1 Yes ☐ 2 No ☒

Did the corporation apply hedge accounting during the tax year?

**255** 1 Yes ☒ 2 No ☐

Did the corporation discontinue hedge accounting during the tax year?

**260** 1 Yes ☐ 2 No ☒

### Adjustments to opening equity

Was an amount included in the opening balance of retained earnings or equity, in order to correct an error, to recognize a change in accounting policy, or to adopt a new accounting standard in the current tax year?

**265** 1 Yes ☐ 2 No ☒

If **yes**, you have to maintain a separate reconciliation.

**NET INCOME (LOSS) FOR INCOME TAX PURPOSES****SCHEDULE 1**

Corporation's name	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 *Corporation Income Tax Guide*.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

Amount calculated on line 9999 from Schedule 125 ..... 616,555,536 A

**Add:**

Provision for income taxes – current	101	158,410,285	
Provision for income taxes – deferred	102	-14,899,300	
Interest and penalties on taxes	103	892,605	
Amortization of tangible assets	104	544,212,166	
Amortization of intangible assets	106	44,181,131	
Charitable donations and gifts from Schedule 2	112	468,750	
Scientific research expenditures deducted per financial statements	118	21,080,916	
Non-deductible meals and entertainment expenses	121	6,237,591	
Reserves from financial statements – balance at the end of the year	126	1,417,816,429	
Subtotal of additions		2,178,400,573	2,178,400,573

**Other additions:**

Capital items expensed	206	12,493,591	
Debt issue expense	208	2,612,696	

**Miscellaneous other additions:**

600 Other Adds - See attached schedule	290	57,422,138	
603 Federal apprenticeship credit prior year		528,646	
Total	293	528,646	
604 2011 Adjustment for ONT Co-op and Apprenticeship in OMA		881,168	
Capital tax expensed (a/c 683010)		686,837	
Detweiller Bypass Accounting		1,617,917	
Restricted Transmission Asset Depreciation		19,005,589	
Capital Contributions received 12(1)(x)		91,209,016	
Total	294	113,400,527	
Subtotal of other additions	199	186,457,598	186,457,598
<b>Total additions</b>	<b>500</b>	<b>2,364,858,171</b>	<b>2,364,858,171</b>

**Deduct:**

Capital cost allowance from Schedule 8	403	692,188,611	
Cumulative eligible capital deduction from Schedule 10	405	6,541,270	
Deferred and prepaid expenses	409	6,483,540	
SR&ED expenditures claimed in the year from Form T661 (line 460)	411	19,438,250	
Reserves from financial statements – balance at the beginning of the year	414	1,366,021,581	
Subtotal of deductions		2,090,673,252	2,090,673,252

**Other deductions:****Miscellaneous other deductions:**

700 Interest cap for acct, exp for tax (761401-13)	390	57,650,964	
701 Capital Contributions - 13(7.4) election	391	91,209,016	
703 Deduct OPEB costs capitalized in Sch013 addback		41,145,450	
Total	393	41,145,450	
704 Other deductions (see attached)		132,475,732	
Reverse insurance proceeds taken into income		1,044,497	
Federal ATC and ITC's credited to OM&A in 2010		2,243,701	
Total	394	135,763,930	135,763,930

	Subtotal of other deductions	499	325,769,360	▶	325,769,360
	Total deductions	510	2,416,442,612	▶	2,416,442,612
Net income (loss) for income tax purposes – enter on line 300 of the T2 return . . . . .					564,971,095

## Line 409 – Deferred and prepaid expenses

Description	Amount
Def Underwriting costs deductible for tax	3,825,000 00
Def Prospectus fees deductible for tax	167,000 00
Bond Premium/Discount amortization (761120,761130)	2,404,040 00
Bond Discount	87,500 00
<b>Total</b>	<b>6,483,540 00</b>



# Attached Schedule with Total

Line 208 – Debt issue expense

Title   B-Sch 001- Debt issue expenses added back for tax (line 208)

Description	Amount	
Amortization of underwriting fee (GL #761780)	2,322,408	00
Amortization of Prospectus fees (GL #761790)	290,288	00
Total	2,612,696	00

# Attached Schedule with Total

Line 704 – Amount

Title 704.1 - Amount for line 704.1

Description	Amount	
Removal Costs	7,538,896	00
Reverse environmental interest reflected on S-13	13,495,132	00
Amortization of WSIB gain included in income	1,793,915	00
Capitalized Overhead general and administration	43,702,600	00
Pension Cost Deductions	59,694,883	00
Landscaping adjustments	4,016,270	00
Amortization of Capital contribution (741701)	234,036	00
IPSP Development Asset Amortization	2,000,000	00
<b>Total</b>	132,475,732	00

## Line 206 – Capital items expensed

Description	Amount
Computer system software (AC 620040)	353,410 00
Computer Application Software (AC 620046)	9,454,147 00
Equipment under 2k (AC 620510)	1,102,836 00
Computer Software expensed RE: cancelled project	1,583,198 00
<b>Total</b>	<b>12,493,591 00</b>

# Attached Schedule with Total

Line 290 – Amount for line 600

Title    Line 290 – Amount for line 600

Description	Amount	
Reverse environmental valuation reflected on S(13)	57,071,461	00
Offset BS Item on Schedule 13	112,918	00
Mark to Market	33,285	00
ARO Interest Accretion	204,474	00
Total	57,422,138	00

# Attached Schedule with Total

Line 391 – Amount for line 701

Title   Line 391 – Amount for line 701

Explanatory note

Included in this return is an election under subsection 13(7.4) with respect to amounts that would normally be included in income under paragraph 12(1)(x). The amount in respect of which the election was made, and so was not included in income but was the amount by which the cost of depreciable property was reduced, is \$91,209,016.00

Description	Amount	
Subsection 13(7.4) Election	91,209,016	00
Total	91,209,016	00

**DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND  
PART IV TAX CALCULATION****SCHEDULE 3**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- This schedule is for the use of any corporation to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
  - taxable dividends paid in the tax year that qualify for a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.
- A recipient corporation is connected with a payer corporation at any time in a tax year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- Enter in column F1, the amount of dividends received reported in column 240 that are eligible.
- Under column F2, enter the code that applies to the deductible taxable dividend.

**Part 1 – Dividends received in the tax year****Do not include dividends received from foreign non-affiliates.**

Complete if payer corporation is connected

Name of payer corporation (from which the corporation received the dividend)	A	B Enter 1 if payer corporation is connected	C Business Number of connected corporation	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD	E Non-taxable dividend under section 83
<b>200</b>		<b>205</b>	<b>210</b>	<b>220</b>	<b>230</b>
<b>Total</b> (enter on line 402 of Schedule 1)					

**Note:** If your corporation's tax year-end is different than that of the connected payer corporation, your corporation could have received dividends from more than one tax year of the payer corporation. If so, use a separate line to provide the information for each tax year of the payer corporation.

			Complete if payer corporation is connected		
F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d)*	F1 Eligible dividends (included in column F)	F2	G Total taxable dividends paid by connected payer corporation (for tax year in column D)	H Dividend refund of the connected payer corporation (for tax year in column D)**	I Part IV tax before deductions F x 1 / 3 ***
<b>240</b>			<b>250</b>	<b>260</b>	<b>270</b>

**Total** (enter the amount from column F on line 320 of the T2 return and amount J in Part 2)

\* If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

\*\* If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

\*\*\* For dividends received from connected corporations: Part IV tax =  $\frac{\text{Column F} \times \text{Column H}}{\text{Column G}}$

## Part 2 – Calculation of Part IV tax payable

Part IV tax before deductions (amount J in Part 1) .....

**Deduct:**

Part IV tax payable on dividends subject to Part IV tax ..... **320**

Subtotal .....

**Deduct:**

Current-year non-capital loss claimed to reduce Part IV tax ..... **330**

Non-capital losses from previous years claimed to reduce Part IV tax ..... **335**

Current-year farm loss claimed to reduce Part IV tax ..... **340**

Farm losses from previous years claimed to reduce Part IV tax ..... **345**

Total losses applied against Part IV tax ..... x 1 / 3 = .....

Part IV tax payable (enter amount on line 712 of the T2 return) ..... **360**

## Part 3 – Taxable dividends paid in the tax year that qualify for a dividend refund

A	B	C	D	D1
Name of connected recipient corporation	Business Number	Tax year end of connected recipient corporation in which the dividends in column D were received YYYY/MM/DD	Taxable dividends paid to connected corporations	Eligible dividends (included in column D)
<b>400</b>	<b>410</b>	<b>420</b>	<b>430</b>	
1 Hydro One Inc.	86999 4731 RC0001	2011-12-31	182,955,551	

**Note**

If your corporation's tax year-end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information for each tax year of the recipient corporation.

**Total** 182,955,551

Total taxable dividends paid in the tax year to other than connected corporations ..... **450**

Eligible dividends (included in line 450) ..... 450a .....

Total taxable dividends paid in the tax year that qualify for a dividend refund  
(total of column D above **plus** line 450) ..... **460** 182,955,551

## Part 4 – Total dividends paid in the tax year

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460 above) is different from the total dividends paid in the tax year.

Total taxable dividends paid in the tax year for the purposes of a dividend refund (from above) ..... 182,955,551

Other dividends paid in the tax year (total of 510 to 540) ..... **500** 182,955,551

Total dividends paid in the tax year .....

**Deduct:**

Dividends paid out of capital dividend account ..... **510**

Capital gains dividends ..... **520**

Dividends paid on shares described in subsection 129(1.2) ..... **530**

Taxable dividends paid to a controlling corporation that was bankrupt  
at any time in the year ..... **540**

Subtotal ..... ► .....

Total taxable dividends paid in the tax year that qualify for a dividend refund ..... 182,955,551



## TAX CALCULATION SUPPLEMENTARY – CORPORATIONS

Corporation's name	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Use this schedule if, during the tax year, the corporation:
  - had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only complete columns A, B and D in Part 1);
  - is claiming provincial or territorial tax credits or rebates (see Part 2); or
  - has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation – Income Tax Guide*.
- Enter the regulation number in field 100 of Part 1.

**Part 1 – Allocation of taxable income**

A Jurisdiction Tick yes if the corporation had a permanent establishment in the jurisdiction during the tax year. *		B Total salaries and wages paid in jurisdiction	C (B x taxable income**) / G	D Gross revenue	E (D x taxable income**) / H	F Allocation of taxable income (C + E) x 1/2*** (where either G or H is nil, do not multiply by 1/2)
Newfoundland and Labrador	<b>003</b> 1 Yes <input type="checkbox"/>	<b>103</b>		<b>143</b>		
Newfoundland and Labrador offshore	<b>004</b> 1 Yes <input type="checkbox"/>	<b>104</b>		<b>144</b>		
Prince Edward Island	<b>005</b> 1 Yes <input type="checkbox"/>	<b>105</b>		<b>145</b>		
Nova Scotia	<b>007</b> 1 Yes <input type="checkbox"/>	<b>107</b>		<b>147</b>		
Nova Scotia offshore	<b>008</b> 1 Yes <input type="checkbox"/>	<b>108</b>		<b>148</b>		
New Brunswick	<b>009</b> 1 Yes <input type="checkbox"/>	<b>109</b>		<b>149</b>		
Quebec	<b>011</b> 1 Yes <input type="checkbox"/>	<b>111</b>		<b>151</b>		
Ontario	<b>013</b> 1 Yes <input type="checkbox"/>	<b>113</b>		<b>153</b>		
Manitoba	<b>015</b> 1 Yes <input type="checkbox"/>	<b>115</b>		<b>155</b>		
Saskatchewan	<b>017</b> 1 Yes <input type="checkbox"/>	<b>117</b>		<b>157</b>		
Alberta	<b>019</b> 1 Yes <input type="checkbox"/>	<b>119</b>		<b>159</b>		
British Columbia	<b>021</b> 1 Yes <input type="checkbox"/>	<b>121</b>		<b>161</b>		
Yukon	<b>023</b> 1 Yes <input type="checkbox"/>	<b>123</b>		<b>163</b>		
Northwest Territories	<b>025</b> 1 Yes <input type="checkbox"/>	<b>125</b>		<b>165</b>		
Nunavut	<b>026</b> 1 Yes <input type="checkbox"/>	<b>126</b>		<b>166</b>		
Outside Canada	<b>027</b> 1 Yes <input type="checkbox"/>	<b>127</b>		<b>167</b>		
<b>Total</b>		<b>129</b> <b>G</b>		<b>169</b> <b>H</b>		

\* "Permanent establishment" is defined in Regulation 400(2).

\*\* Starting in 2009, if the corporation has income or loss from an international banking centre: the taxable income is the amount on line 360 or line Z of the T2 return **plus** the total amount not required to be included, or **minus** the total amount not allowed to be deducted, in calculating the corporation's income under section 33.1 of the federal *Income Tax Act*.

\*\*\* For corporations other than those described under Regulation 402, use the appropriate calculation described in the Regulations to allocate taxable income.

**Notes:**

1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable.  
For more information on how to calculate the tax for each province or territory, see the instructions for Schedule 5 in the *T2 Corporation – Income Tax Guide*.
2. If the corporation has provincial or territorial tax payable, complete Part 2.



**Part 2 – Ontario tax payable, tax credits, and rebates**

Total taxable income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before credits
564,502,345		564,502,345	66,281,157

<b>Ontario basic income tax</b> (from Schedule 500)	270	66,317,397	
<b>Deduct:</b> Ontario small business deduction (from schedule 500)	402	36,240	
	Subtotal	66,281,157	66,281,157 A6
<b>Add:</b>			
Surtax re Ontario small business deduction (from Schedule 500)	272		
Ontario additional tax re Crown royalties (from Schedule 504)	274		
Ontario transitional tax debits (from Schedule 506)	276		
Recapture of Ontario research and development tax credit (from Schedule 508)	277		
	Subtotal		B6
	Subtotal (amount A6 <b>plus</b> amount B6)	66,281,157	C6
<b>Deduct:</b>			
Ontario resource tax credit (from Schedule 504)	404		
Ontario tax credit for manufacturing and processing (from Schedule 502)	406		
Ontario foreign tax credit (from Schedule 21)	408		
Ontario credit union tax reduction (from Schedule 500)	410		
Ontario transitional tax credits (from Schedule 506)	414	10,903	
Ontario political contributions tax credit (from Schedule 525)	415		
	Subtotal	10,903	10,903 D6
	Subtotal (amount C6 <b>minus</b> amount D6) (if negative, enter "0")	66,270,254	E6
<b>Deduct:</b> Ontario research and development tax credit (from Schedule 508)	416	936,906	
Ontario corporate income tax payable before Ontario corporate minimum tax credit (amount E6 <b>minus</b> amount on line 416) (if negative, enter "0")		65,333,348	F6
<b>Deduct:</b> Ontario corporate minimum tax credit (from schedule 510)	418		
Ontario corporate income tax payable (amount F6 <b>minus</b> amount on line 418) (if negative, enter "0")		65,333,348	G6
<b>Add:</b>			
Ontario corporate minimum tax (from Schedule 510)	278		
Ontario special additional tax on life insurance corporations (from Schedule 512)	280		
Ontario capital tax (from Schedule 514 or Schedule 515, whichever applies)	282		
	Subtotal		H6
Total Ontario tax payable before refundable credits (amount G6 <b>plus</b> amount H6)		65,333,348	I6
<b>Deduct:</b>			
Ontario qualifying environmental trust tax credit	450		
Ontario co-operative education tax credit (from Schedule 550)	452	1,149,319	
Ontario apprenticeship training tax credit (from Schedule 552)	454	5,211,767	
Ontario computer animation and special effects tax credit (from Schedule 554)	456		
Ontario film and television tax credit (from Schedule 556)	458		
Ontario production services tax credit (from Schedule 558)	460		
Ontario interactive digital media tax credit (from Schedule 560)	462		
Ontario sound recording tax credit (from Schedule 562)	464		
Ontario book publishing tax credit (from Schedule 564)	466		
Ontario innovation tax credit (from Schedule 566)	468		
Ontario business-research institute tax credit (from Schedule 568)	470		
Other Ontario tax credits			
	Subtotal	6,361,086	6,361,086 J6
<b>Net Ontario tax payable or refundable credit</b> (amount I6 <b>minus</b> amount J6) (if a credit, enter a negative amount) Include this amount on line 255.	290	58,972,262	K6

Summary

Enter the total net tax payable or refundable credits for all provinces and territories on line 255.

Net provincial and territorial tax payable or refundable credits	255	58,972,262
--	-----	------------

If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.  
If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.



## SCHEDULE 6

## SUMMARY OF DISPOSITIONS OF CAPITAL PROPERTY

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- For use by corporations that have disposed of capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Use this schedule to make a designation under paragraph 111(4)(e) of the federal *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in the *T2 Corporation – Income Tax Guide*.

**Designation under paragraph 111(4)(e) of the *Income Tax Act***

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)?

**050** 1 Yes ☐ 2 No ☒ If **yes**, attach a statement specifying which properties are subject to such a designation.**Part 1 – Shares**

No. of shares	Name of corporation	Class of shares	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 120 <b>minus</b> cols. 130 and 140)	Foreign source
<b>100</b>	<b>105</b>	<b>106</b>	<b>110</b>	<b>120</b>	<b>130</b>	<b>140</b>	<b>150</b>	
1 2,001	1437908 Ontario Inc.	Common	2001-05-23	1,161,155	1,161,155			
2 200	Quinte West Electric Dist	Common	2001-08-01	15,398,251	15,398,251			
<b>Totals</b>				16,559,406	16,559,406			
Total adjustment under subsection 112(3) of the Act to all losses identified in Part 1								<b>160</b>
Actual gain or loss from the disposition of shares (total of line 150 <b>plus</b> line 160)								<b>A</b>

**Part 2 – Real estate (Do not include losses on depreciable property.)**

Municipal address 1 = Address 1 2 = Address 2 3 = City 4 = Province, Country, Postal Code and Zip Code or Foreign Postal Code	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 220 <b>minus</b> cols. 230 and 240)	Foreign source
<b>200</b>	<b>210</b>	<b>220</b>	<b>230</b>	<b>240</b>	<b>250</b>	
<b>Totals</b>						<b>B</b>

**Part 3 – Bonds**

Face value	Maturity date	Name of issuer	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 320 <b>minus</b> cols. 330 and 340)	Foreign source
<b>300</b>	<b>305</b>	<b>307</b>	<b>310</b>	<b>320</b>	<b>330</b>	<b>340</b>	<b>350</b>	
<b>Totals</b>								<b>C</b>

**Part 4 – Other properties (Do not include losses on depreciable property.)**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 420 <b>minus</b> cols. 430 and 440)	Foreign source
<b>400</b>	<b>410</b>	<b>420</b>	<b>430</b>	<b>440</b>	<b>450</b>	
<b>Totals</b>						<b>D</b>

**Note:**

Other property includes capital debts established as bad debts, as well as amounts that arise from foreign currency transactions.

**Part 5 – Personal-use property (Do not include listed personal property.)**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain only (column 520 <b>minus</b> cols. 530 and 540)	Foreign source
<b>500</b>	<b>510</b>	<b>520</b>	<b>530</b>	<b>540</b>	<b>550</b>	
<b>Totals</b>						<b>E</b>

**Note:**

You cannot deduct losses on dispositions of personal-use property (other than listed personal property) from your income.

**Part 6 – Listed personal property**

Description	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Gain (or loss) (column 620 <b>minus</b> cols. 630 and 640)	Foreign source
<b>600</b>	<b>610</b>	<b>620</b>	<b>630</b>	<b>640</b>	<b>650</b>	
<b>Totals</b>						

**Subtract:** Unapplied listed personal property losses from other years **655**

**Note:**

Net listed personal property losses can only be applied against listed personal property gains.

Net gains (or losses)

The amount on line 655 is from line 530 in Part 5 of Schedule 4, *Corporation Loss Continuity and Application*.

**F**

**Part 7 – Determining allowable business investment losses**

**Property qualifying for and resulting in an allowable business investment loss**

Name of small business corporation	Shares, enter 1; debt, enter 2	Date of acquisition YYYY/MM/DD	Proceeds of disposition	Adjusted cost base	Outlays and expenses (dispositions)	Loss only (column 920 <b>minus</b> cols. 930 and 940)	Foreign source
<b>900</b>	<b>905</b>	<b>910</b>	<b>920</b>	<b>930</b>	<b>940</b>	<b>950</b>	
<b>Totals</b>							<b>G</b>

ABILs ..... Amount G ..... x 50.0000 % = ..... H

(enter amount H on line 406 of Schedule 1, *Net Income (Loss) for Income Tax Purposes*)

**Note:**

Properties listed in Part 7 should not be included in any other parts of Schedule 6.

**Part 8 – Determining capital gains or losses**

Total of amounts A to F (do not include F if the amount is a loss)	.....	<b>I</b>	Foreign source
<b>Add:</b>			
Capital gains dividend received in the year	.....	<b>875</b>	J <input type="checkbox"/>
Capital gains reserve opening balance (from Schedule 13)	.....	<b>880</b>	K
			Subtotal ( <b>add</b> amounts I, J, and K) <b>L</b>
<b>Deduct:</b>			
Capital gains reserve closing balance (from Schedule 13)	.....	<b>885</b>	M
Capital gains or losses, excluding ABILs (amount L <b>minus</b> amount M)	.....	<b>890</b>	

## Part 9 – Determining taxable capital gains and total capital losses

Capital gains or losses, excluding ABILs (amount from line 890 above) ..... N

**Deduct** the following gains that are included in amount N:

Gain on donation of a share, debt obligation, or right listed on  
a designated stock exchange and other amounts under  
paragraph 38(a.1) of the Act

realized before May 2, 2006 ..... x 50.0000 % = O

realized after May 1, 2006 ..... P

Subtotal (O plus P) **895**

Gain on donation of ecologically sensitive land

realized before May 2, 2006 ..... x 50.0000 % = Q

realized after May 1, 2006 ..... R

Subtotal (Q plus R) **896**

**Exempt** portion of the gain on the donation of securities arising from the exchange  
of a partnership interest under paragraph 38(a.3) ..... R-2

Total (line 895 plus line 896 plus line R-2) ..... S

Total capital gains or losses (amount N minus amount S) ..... T

**Note:**

If amount T is a loss, enter it on line 210 of Schedule 4.

Taxable capital gains: If amount T is a gain, enter it on this line and **multiply** ..... x 50.0000 % = U

(Enter amount U on line 113 of Schedule 1.)

Foreign  
source  
☐

Foreign  
source  
☐

Foreign  
source  
☐

Foreign  
source  
☐

Foreign  
source  
☐

Canada

**SCHEDULE 8****CAPITAL COST ALLOWANCE (CCA)**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

For more information, see the section called "Capital Cost Allowance" in the *T2 Corporation Income Tax Guide*.Is the corporation electing under regulation 1101(5q)? **101** 1 Yes ☐ 2 No ☒

1 Class number (See Note)	Description	2 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at the end of last year)	3 Cost of acquisitions during the year (new property must be available for use)*	4 Net adjustments**	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)***	7 Reduced undepreciated capital cost	8 CCA rate % ****	9 Recapture of capital cost allowance (line 107 of Schedule 1)	10 Terminal loss (line 404 of Schedule 1)	11 Capital cost allowance (for declining balance method, column 7 multiplied by column 8, or a lower amount) (line 403 of Schedule 1) *****	12 Undepreciated capital cost at the end of the year (column 6 plus column 7 minus column 11)
<b>200</b>		<b>201</b>	<b>203</b>	<b>205</b>	<b>207</b>	<b>211</b>		<b>212</b>	<b>213</b>	<b>215</b>	<b>217</b>	<b>220</b>
1. 1		4,302,159,739	15,247,004		1,723,021	6,761,992	4,308,921,730	4	0	0	172,356,869	4,143,326,853
2. 2		1,059,163,761			0		1,059,163,761	6	0	0	63,549,826	995,613,935
3. 3		248,742,964	7,341,175		0	3,670,588	252,413,551	5	0	0	12,620,678	243,463,461
4. 6		64,017,411	22,452,728		0	11,226,364	75,243,775	10	0	0	7,524,378	78,945,761
5. 7		48,350			0		48,350	15	0	0	7,253	41,097
6. 8		99,027,883	29,094,625		0	14,547,313	113,575,195	20	0	0	22,715,039	105,407,469
7. 9		5,474,996	97,884		480,000		5,092,880	25	0	0	1,273,220	3,819,660
8. 10		157,759,418	44,337,019		1,112,475	21,612,272	179,371,690	30	0	0	53,811,507	147,172,455
9. 12		17,992,913	43,145,946	-2,938,638	0	21,572,973	36,627,248	100	0	0	36,627,248	21,572,973
10. 13	Leases	1,098,822	625,467		0	312,734	1,411,555	NA	0	0	485,549	1,238,740
11. 17		28,843,380	14,740,128		0	7,370,064	36,213,444	8	0	0	2,897,076	40,686,432
12. 35		340,615			0		340,615	7	0	0	23,843	316,772
13. 42		93,056,937	3,439,499		0	1,719,750	94,776,686	12	0	0	11,373,202	85,123,234
14. 45	Computers - old cl.10 post Mar 2	3,399,248			0		3,399,248	45	0	0	1,529,662	1,869,586
15. 46	cl.8 post Mar 22/04	4,801,724			0		4,801,724	30	0	0	1,440,517	3,361,207
16. 47	Electricity Assets > 22-02-2005	2,946,268,596	877,495,051	-695,142	129,255	438,682,898	3,384,256,352	8	0	0	270,740,508	3,552,198,742
17. 50	Computers	7,325,855	103,111,134		0	51,555,567	58,881,422	55	0	0	32,384,782	78,052,207
18. 52			556,299		0		556,299	100	0	0	556,299	
19. 13	Barrie Office (WBS 700004578)		1,052,000		0	526,000	526,000	NA	0	0	105,200	946,800
20. 13	Atrium on Bay (WBS 300040666)		170,881		0	85,441	85,440	NA	0	0	14,240	156,641
21. 13	Newmarket Garage (WBS 300040666)		237,070		0	118,535	118,535	NA	0	0	16,934	220,136
22. 13	255 Matheson Mississauga (WBS 700010351)		2,086,131		0	1,043,066	1,043,065	NA	0	0	130,383	1,955,748
23. 13	95 Mural Street (WBS 700010351)		43,978		0	21,989	21,989	NA	0	0	4,398	39,580
<b>Totals</b>		<b>9,039,522,612</b>	<b>1,165,274,019</b>	<b>-3,633,780</b>	<b>3,444,751</b>	<b>580,827,546</b>	<b>9,616,890,554</b>				<b>692,188,611</b>	<b>9,505,529,489</b>

**Note:** Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed.

Class 1a:  $4\% + 6\% = 10\%$  (class 1 to 10%), class 1b:  $4\% + 2\% = 6\%$  (class 1 to 6%).

\* Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).

\*\* Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.

\*\*\* The net cost of acquisitions is the cost of acquisitions (column 3) **plus** or **minus** certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance – General Comments*.

\*\*\*\* Enter a rate only, if you are using the declining balance method. For any other method (for example the straight-line method, where calculations are always based on the cost of acquisitions), enter N/A. Then enter the amount you are claiming in column 11.

\*\*\*\*\* If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

T2 SCH 8 (11)

Canada

**SCHEDULE 9**

**RELATED AND ASSOCIATED CORPORATIONS**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Complete this schedule if the corporation is related to or associated with at least one other corporation.
- For more information, see the *T2 Corporation Income Tax Guide*.

	Name  <b>100</b>	Country of residence (other than Canada)  <b>200</b>	Business number (see note 1)  <b>300</b>	Relationship code (see note 2)  <b>400</b>	Number of common shares you own  <b>500</b>	% of common shares you own  <b>550</b>	Number of preferred shares you own  <b>600</b>	% of preferred shares you own  <b>650</b>	Book value of capital stock  <b>700</b>
1.	Hydro One Inc.		86999 4731 RC0001	1					
2.	Hydro One Remote Communities Inc.		87083 6269 RC0001	3					
3.	Hydro One Telecom Inc.		86800 1066 RC0001	3					
4.	Hydro One Telecom Link Limited		88786 7513 RC0001	3					
5.	Hydro One Brampton Networks Inc.		86486 7635 RC0001	3					
6.	Hydro One Lake Erie Link Management Inc.		87892 1519 RC0001	3					
7.	Hydro One Lake Erie Link Company		87560 6519 RC0001	3					

Note 1: Enter "NR" if the corporation is not registered or does not have a business number.

Note 2: Enter the code number of the relationship that applies from the following order: 1 - Parent 2 - Subsidiary 3 - Associated 4 - Related but not associated





**CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- For use by a corporation that has eligible capital property. For more information, see the *T2 Corporation Income Tax Guide*.
- A separate cumulative eligible capital account must be kept for each business.

**Part 1 – Calculation of current year deduction and carry-forward**

<b>Cumulative eligible capital - Balance at the end of the preceding taxation year</b> (if negative, enter "0")	<b>200</b>	93,139,626	A
<b>Add:</b>			
Cost of eligible capital property acquired during the taxation year	<b>222</b>	409,448	
Other adjustments	<b>226</b>		
Subtotal (line 222 plus line 226)		409,448	
		$\times 3 / 4 =$	307,086 B
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002	<b>228</b>		
		$\times 1 / 2 =$	C
amount B minus amount C (if negative, enter "0")		307,086	D
Amount transferred on amalgamation or wind-up of subsidiary	<b>224</b>		E
Subtotal (add amounts A, D, and E)	<b>230</b>	93,446,712	F
<b>Deduct:</b>			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year	<b>242</b>		G
The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7)	<b>244</b>		H
Other adjustments	<b>246</b>		I
(add amounts G,H, and I)		$\times 3 / 4 =$	<b>248</b> J
<b>Cumulative eligible capital balance</b> (amount F minus amount J)		93,446,712	K
(if amount K is negative, enter "0" at line M and proceed to Part 2)			
Cumulative eligible capital for a property no longer owned after ceasing to carry on that business	<b>249</b>		
amount K		93,446,712	
less amount from line 249			
<b>Current year deduction</b>		93,446,712	
		$\times 7.00 \% =$	<b>250</b> 6,541,270 *
(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)		6,541,270	L
<b>Cumulative eligible capital – Closing balance</b> (amount K minus amount L) (if negative, enter "0")	<b>300</b>	86,905,442	M

\* You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the maximum amount prorated by the number of days in the taxation year divided by 365.

(complete this part only if the amount at line K is negative)

Page 2

# Continuity of financial statement reserves (not deductible)

## Financial statement reserves (not deductible)

	Description	Balance at the beginning of the year	Transfer on an amalgamation or the wind-up of a subsidiary	Add	Deduct	Balance at the end of the year
1	OPEB Liability Short Term	42,382,000				42,382,000
2	OPEB Liability Long Term	957,527,721		59,875,775		1,017,403,496
3	Enviromental Short Term	19,668,738			811,090	18,857,648
4	Environmental Long Term	280,741,207			57,347,089	223,394,118
5	Contingent Liabilities	16,455,277			7,612,009	8,843,268
6	Regulatory Accounts	44,037,928		51,807,932		95,845,860
7	Tenant Inducement	295,979		1,681,329		1,977,308
8	Asset Retirement Obligations	4,912,731		4,200,000		9,112,731
	Reserves from Part 2 of Schedule 13					
	<b>Totals</b>	1,366,021,581		117,565,036	65,770,188	1,417,816,429

The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction.  
The total closing balance should be entered on line 126 of Schedule 1 as an addition.

**DEFERRED INCOME PLANS**

Name of corporation Hydro One Networks Inc.	Business Number 87086 5821 RC0001	Tax year end Year Month Day 2011-12-31
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- Complete the information below if the corporation deducted payments from its income made to a registered pension plan (RPP), a registered supplementary unemployment benefit plan (RSUBP), a deferred profit sharing plan (DPSP), or an employee profit sharing plan (EPSP).
- If the trust that governs an employee profit sharing plan is **not resident** in Canada, please indicate if the T4PS, *Statement of Employees Profit Sharing Plan Allocations and Payments*, Supplementary slip(s) were filed for the last calendar year, and whether they were filed by the trustee or the employer.

Type of plan (see note 1)	Amount of contribution \$ (see note 2)	Registration number (RPP, RSUBP, and DPSP only)	Name of EPSP trust	Address of EPSP trust	T4PS slip(s) filed by: (see note 3) (EPSP only)
100	200	300	400	500	600
1	147,811,587	1059104			

**Note 1:** Enter the applicable code number:

- 1 – RPP
- 2 – RSUBP
- 3 – DPSP
- 4 – EPSP

**Note 2:** You do not need to add to Schedule 1 any payments you made to deferred income plans. To reconcile such payments, calculate the following amount:

Total of all amounts indicated in column 200 of this schedule ..... 147,811,587 **A**

**Less:**

Total of all amounts for deferred income plans deducted in your financial statements ..... 147,811,587 **B**

Deductible amount for contributions to deferred income plans (amount A **minus** amount B) (if negative, enter "0") ..... **C**

**Enter amount C on line 417 of Schedule 1**

**Note 3:** T4PS slip(s) filed by: 1 – Trustee  
2 – Employer

**FIRST-TIME FILER AFTER INCORPORATION, AMALGAMATION, OR WINDING-UP OF A  
SUBSIDIARY INTO A PARENT**

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

This schedule must be filed by corporations for the first year of filing after incorporation, amalgamation, or by parent corporations filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the *Income Tax Act* during the current taxation year.

**Part 1 – Type of operation**

**100** For those corporations filing for the first time after incorporation or amalgamation, please identify the type of operation that applies to your corporation:

\_\_\_\_\_

**Part 2 – First year of filing after amalgamation**

For the first year of filing after an amalgamation, please provide the following information:

Name of predecessor corporation(s)	Business Number (If a corporation is not registered, enter "NR")
<b>200</b>	<b>300</b>

**Part 3 – First year of filing after wind-up of subsidiary corporation(s)**

For the parent corporation filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the *Income Tax Act*, please provide the following information:

	Name of subsidiary corporation(s)	Business Number (If a corporation is not registered, enter "NR")	Commencement date of wind-up (YYYY/MM/DD)	Date of wind-up (YYYY/MM/DD)
	<b>400</b>	<b>500</b>	<b>600</b>	<b>700</b>
1	1437908 Ontario Inc.	89511 2217 RC0001	2011-07-23	2011-07-23
2	Quinte West Electric Distribution Compar	89053 8218 RC0001	2011-12-12	2011-12-12



## INVESTMENT TAX CREDIT – CORPORATIONS

### General information

- For use by a corporation that during a tax year:
  - earned an investment tax credit (ITC);
  - is claiming a deduction against its Part I tax payable;
  - is claiming a refund of credit earned during the current tax year;
  - is claiming a carryforward of credit from previous tax years;
  - is transferring a credit following an amalgamation or wind-up of a subsidiary, as described under subsections 87(1) and 88(1) of the federal *Income Tax Act*;
  - is requesting a credit carryback; or
  - is subject to a recapture of ITC.
- References to parts, sections, and subsections on this schedule are from the federal *Income Tax Act* and the federal *Income Tax Regulations*. References to interpretation bulletins and information circulars are to the latest versions.
- The ITC is eligible for a three-year carryback (if not deductible in the year earned). It is also eligible for a twenty-year carryforward.
- Investments or expenditures, as defined in subsection 127(9) and Part XLVI of the federal *Income Tax Regulations*, that earn the ITC are:
  - qualified property (Parts 4 to 7);
  - expenditures that are part of the SR&ED qualified expenditure pool (Parts 8 to 17). Complete and file Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*;
  - pre-production mining expenditures (Parts 18 to 20);
  - apprenticeship job creation expenditures (Parts 21 to 23); and
  - child care spaces expenditures (Parts 24 to 28).
- Attach a completed copy of this schedule with the *T2 Corporation Income Tax Return*.
- For more information on ITCs, see the section called "Investment Tax Credit" in the *T2 Corporation – Income Tax Guide*, Information Circular IC 78-4, *Investment Tax Credit Rates*, and its related Special Release. Also, see Interpretation Bulletin IT-151, *Scientific Research and Experimental Development Expenditures*.
- For information on SR&ED, see Interpretation Bulletin IT-151 (**consolidated**), *Scientific Research and Experimental Development Expenditures*; Information Circular 86-4, *Scientific Research and Experimental Development*; Brochure RC4472, *Overview of the Scientific Research and Experimental Development Program (SR&ED) Tax Incentive Program*; Brochure RC4467, *Support for your R&D in Canada* and T4088, *Guide to Form T661 Scientific Research and Experimental Development (SR&ED) Expenditures Claim*.

### Detailed information

- For the purpose of this schedule, "**investment**" means:  
The capital cost of the property (excluding amounts added by an election under section 21), determined without reference to subsections 13(7.1) and 13(7.4), minus the amount of any government or non-government assistance that the corporation has received, is entitled to receive, or can reasonably be expected to receive for that property when it files the income tax return for the year in which the property was acquired.
- An ITC deducted or refunded in a tax year for a depreciable property, other than a depreciable property deductible under paragraph 37(1)(b), reduces the capital cost of that property in the next tax year. It also reduces the undepreciated capital cost of that class in the next tax year. An ITC for SR&ED deducted or refunded in a tax year will reduce the balance in the pool of deductible SR&ED expenditures and the adjusted cost base (ACB) of an interest in a partnership in the next tax year. An ITC from pre-production mining expenditures deducted in a tax year reduces the balance in the pool of deductible cumulative Canadian exploration expenses in the next tax year.
- Property acquired has to be "available for use" before a claim for an ITC can be made.
- Expenditures for SR&ED and capital costs for a property qualifying for an ITC must be identified by the claimant on Form T661 and Schedule 31 no later than 12 months after the claimant's income tax return is due for the tax year in which the expenditures or capital costs were incurred.
- Partnership allocations – Subsection 127(8) provides for the allocation of the amount that may reasonably be considered to be a partner's share of the ITCs of the partnership at the end of the fiscal period of the partnership. An allocation of ITC's is generally considered to be the partner's reasonable share of the ITCs if it is made in the same proportion in which the partners have agreed to share any income or loss and if section 103 of the Act is not applicable for the agreement to share any income or loss. Special rules apply to specified and limited partners. For more information, see Guide T4068-1, 2010 Supplement to the 2006 T4068, *Guide for the T5013 Partnership Information Return*.
- For SR&ED expenditures, the expression "in Canada" includes the "exclusive economic zone" (as defined in the *Oceans Act*) to generally consist of an area that is within 200 nautical miles from the Canadian coastline, including the airspace, seabed and subsoil for that zone.

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

## Part 1 – Investments, expenditures and percentages

	Specified percentage
<b>Investments</b>	
Qualified property acquired primarily for use in Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, the Gaspé Peninsula, or a prescribed offshore region	10 %
<b>Expenditures</b>	
If you are a Canadian-controlled private corporation (CCPC), this percentage may apply to the portion that you claim of the SR&ED qualified expenditure pool that does not exceed your expenditure limit (see Part 10)	35 %
<b>Note:</b> If your current year's qualified expenditures are more than the corporation's expenditure limit (see Part 10), the excess is eligible for an ITC calculated at the 20 % rate.	
If you are a corporation that is not a CCPC that incurred qualified expenditures for SR&ED in any area in Canada	20 %
If you are a taxable Canadian corporation that incurred pre-production mining expenditures	10 %
If you paid salary and wages to apprentices in the first 24 months of their apprenticeship contract for employment	10 %
If you incurred eligible expenditures after March 18, 2007, for the creation of licensed child care spaces for the children of your employees and, potentially, for other children	25 %

## Part 2 – Determination of a qualifying corporation

Is the corporation a qualifying corporation? **101** 1 Yes ☐ 2 No ☒

For the purpose of a refundable ITC, a **qualifying corporation** is defined under subsection 127.1(2). The corporation has to be a CCPC and the taxable income (before any loss carrybacks) for its previous tax year cannot be more than its **qualifying income limit** for the particular tax year. If the corporation is associated with any other corporations during the tax year, the total of the taxable incomes of the corporation and the associated corporations (before any loss carrybacks), for their last tax year ending in the previous calendar year, cannot be more than their qualifying income limit for the particular tax year.

**Note:** A CCPC calculating a refundable ITC, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of both corporations; and
- one of the corporations has at least one shareholder who is not common to both corporations.

If you are a **qualifying** corporation, you will earn a **100%** refund on your share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

Some CCPCs that are **not qualifying** corporations may also earn a **100%** refund on their share of any ITCs earned at the 35% rate on qualified **current** expenditures for SR&ED, up to the allocated expenditure limit. The expenditure limit can be determined in Part 10. The 100% refund does not apply to qualified **capital** expenditures eligible for the 35% credit rate. They are only eligible for the **40%** refund.

The 100% refund will not be available to a corporation that is an **excluded corporation** as defined under subsection 127.1(2). A corporation is an excluded corporation if, at any time during the year, it is a corporation that is either controlled by (directly or indirectly, in any manner whatever) or is related to:

- one or more persons exempt from Part I tax under section 149;
- Her Majesty in right of a province, a Canadian municipality, or any other public authority; or
- any combination of persons referred to in a) or b) above.

## Part 3 – Corporations in the farming industry

Complete this area if the corporation is making SR&ED contributions

Is the corporation claiming a contribution in the current year to an agricultural organization whose goal is to finance SR&ED work (for example, check-off dues)? **102** 1 Yes ☐ 2 No ☒

Contributions to agricultural organizations for SR&ED **103**

If **yes**, complete Schedule 125, *Income Statement Information*, to identify the type of farming industry the corporation is involved in. For more information on Schedule 125, see the *Guide to the General Index of Financial Information (GIFI) for Corporations*. Enter contributions on line 350 of Part 8.

**Part 4 – Eligible investments for qualified property from the current tax year**

**Part 5 – Calculation of current-year credit and account balances – ITC from investments in qualified property**

**Part 6 – Request for carryback of credit from investments in qualified property**

## Part 7 – Calculation of refund for qualifying corporations on investments from qualified property

Current-year ITCs (total of lines 240 and 250 in Part 5)	.....	<u>          </u>	C
Credit balance before refund (amount B from Part 5)	.....	<u>          </u>	D
<b>Refund</b> ( 40 % of amount C or D, whichever is less)	.....	<u>          </u>	E

Enter amount E or a lesser amount on line 310 in Part 5 (also enter it on line 780 of the T2 return if the corporation does not claim an SR&ED ITC refund).



## SR&ED

### Part 8 – Qualified SR&ED expenditures

#### Current expenditures

Current expenditures (from line 557 on Form T661) . . . . . 20,839,152

#### Add:

Contributions to agricultural organizations for SR&ED\* . . . . .

Current expenditures (including contributions to agricultural organizations for SR&ED at line 103 in Part 3)\* (from line 557 on Form T661) . . . . . 20,839,152

Capital expenditures (from line 558 on Form T661) . . . . .

Repayments made in the year (from line 560 on Form T661) . . . . .

**Total** (this must equal the amount from line 570 on Form T661)\* . . . . .

<b>350</b>	20,839,152
<b>360</b>	
<b>370</b>	
<b>380</b>	20,839,152

\* Do not file form T661 if you are only claiming contributions made to agricultural organizations for SR&ED.

### Part 9 – Components of the SR&ED expenditure limit calculation

#### Part 9 only applies if the corporation is a CCPC.

**Note:** A CCPC that calculates SR&ED expenditure limit, is considered to be associated with another corporation if it meets any of the conditions in subsection 256(1), except where:

- one corporation is associated with another corporation solely because one or more persons own shares of the capital stock of the corporation; and
- one of the corporations has at least one shareholder who is not common to both corporations.

Is the corporation associated with another CCPC for the purpose of calculating the SR&ED expenditure limit? . . . . . **385** 1 Yes ☒ 2 No ☐

Complete lines 390 and 398, if you answered **no** to the question at line 385 above or if the corporation is not associated with any other corporations (the amounts for associated corporations will be determined on Schedule 49).

Enter your taxable income for the previous tax year\* (prior to any loss carry-backs applied). . . . . **390**

Enter your taxable capital employed in Canada for the previous tax year minus \$10 million. If this amount is nil or negative, enter "0".

If this amount is over \$40 million, enter \$40 million. . . . . **398**

\* If either of the tax years referred to at line 390 is less than 51 weeks, multiply the taxable income by the following result: 365 divided by the number of days in these tax years.

## Part 10 – Calculation of SR&ED expenditure limit for a CCPC

### For stand-alone corporations:

**Calculation 1A:** Tax year ends before January 1, 2010.

$$\frac{[(\$7,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$400,000, \text{ whichever is more})) \times ((\$40,000,000 \text{ minus line 398 from Part 9) divided by } \$40,000,000)]}{\dots\dots\dots}$$

**Calculation 1:** Tax year starts after December 31, 2009.

$$\frac{[(\$8,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$500,000, \text{ whichever is more})) \times ((\$40,000,000 \text{ minus line 398 from Part 9) divided by } \$40,000,000)]}{\dots\dots\dots}$$

**Calculation 2:** Tax year straddles January 1, 2010.

EE + [(FF minus EE) x (GG divided by HH)] where, 
$$\dots\dots\dots$$

**EE** = 
$$\frac{[(\$7,000,000 \text{ minus } (10A)) \times ((\$40,000,000 \text{ minus B) divided by } \$40,000,000)]}{\dots\dots\dots}$$

**FF** = 
$$\frac{[(\$8,000,000 \text{ minus } (10 \times (\text{line 390 from Part 9 or } \$500,000, \text{ whichever is more})) \times ((\$40,000,000 \text{ minus line 398 from Part 9) divided by } \$40,000,000)]}{\dots\dots\dots}$$

**GG** = number of days in the tax year after December 31, 2009;

**HH** = number of days in the tax year.

Amount A **408** Amount B **409**

**A** = the greater of:

- \$400,000; and
- your taxable income for the last tax year\* ending in the previous calendar year (tax years ending in 2008) (prior to any loss carry-backs applied).

**B** = the taxable capital employed in Canada for the last tax year ending in the previous calendar year (tax years ending in 2008) minus \$10 million. If this amount is nil or negative, enter "0". If this amount is over \$40 million, enter \$40 million.

\* If any of the tax years referred to in **A** above are less than 51 weeks, gross up the taxable incomes for those tax years by the ratio that 365 is of the number of days in those tax years. Use these grossed up amounts when calculating the expenditure limit.

Enter the amount from Calculation 1A, 1 or 2, whichever is applicable 
$$\dots\dots\dots$$
 G\*

### For associated corporations:

If associated, the allocation of the SR&ED expenditure limit as provided on Schedule 49 
$$\dots\dots\dots$$
 **400** H\*

**Where the tax year of the corporation is less than 51 weeks, calculate the amount of the expenditure limit as follows:**

Line G or H 
$$\times \frac{\text{Number of days in the tax year}}{365} = \dots\dots\dots$$
 I

**Your SR&ED expenditure limit for the year** (enter the amount from line G, H, or I, whichever applies) 
$$\dots\dots\dots$$
 **410**

\* Amount G or H cannot be more than \$3,000,000.

## Part 11 – Calculation of investment tax credits on SR&ED expenditures

Enter whichever is less: current expenditures (line 350 from Part 8) or the expenditure limit (line 410 from Part 10)*	<b>420</b>		x	35 %	=		J
Line 350 minus line 410 (if negative, enter "0")	<b>430</b>	20,839,152	x	20 %	=	4,167,830	K
Line 410 minus line 350 (if negative, enter "0")							L
Enter whichever is less: capital expenditures (line 360 from Part 8) or line L above*	<b>440</b>		x	35 %	=		M
Line 360 minus line L (if negative, enter "0")	<b>450</b>		x	20 %	=		N

**Repayments** (amount from line 370 in Part 8)

If a corporation makes a repayment of any government or non-government assistance, or contract payments that reduced the amount of qualified expenditures for ITC purposes, the amount of the repayment is eligible for a credit at the rate that would have applied to the repaid amount. Enter the amount of the repayment on the line that corresponds to the appropriate rate.	<b>460</b>		x	35 %	=	
	<b>480</b>		x	20 %	=	
<b>Total</b>						<b>O</b>

**Current-year SR&ED ITC** (total of lines J, K, M, N, and O; enter on line 540 in Part 12) 4,167,830

\* For corporations that are not CCPCs, enter "0" on lines J and M.

## Part 12 – Calculation of current-year credit and account balances – ITC from SR&ED expenditures

ITC at the end of the previous tax year		
<b>Deduct:</b>		
Credit deemed as a remittance of co-op corporations	<b>510</b>	
Credit expired	<b>515</b>	
<b>Subtotal</b>		<b>520</b>
ITC at the beginning of the tax year		
<b>Add:</b>		
Credit transferred on amalgamation or wind-up of subsidiary	<b>530</b>	
Total current-year credit	<b>540</b>	4,167,830
Credit allocated from a partnership	<b>550</b>	
<b>Subtotal</b>		4,167,830
<b>Total credit available</b>		4,167,830
<b>Deduct:</b>		
Credit deducted from Part I tax (enter on line B2 in Part 30)	<b>560</b>	4,167,830
Credit carried back to the previous year(s) (from Part 13)		P
Credit transferred to offset Part VII tax liability	<b>580</b>	
<b>Subtotal</b>		4,167,830
<b>Credit balance before refund</b>		Q
<b>Deduct:</b>		
Refund of credit claimed on expenditures of SR&ED (from Part 14 or 15, whichever applies)	<b>610</b>	
<b>ITC closing balance on SR&amp;ED</b>	<b>620</b>	

## Part 13 – Request for carryback of credit from SR&ED expenditures

	Year	Month	Day		
1st previous tax year				Credit to be applied	<b>911</b>
2nd previous tax year				Credit to be applied	<b>912</b>
3rd previous tax year				Credit to be applied	<b>913</b>
<b>Total</b> (enter on line P in Part 12)					

## Part 14 – Calculation of refund of ITC for qualifying corporations – SR&ED

Complete this part only if you are a qualifying corporation as determined at line 101.

Is the corporation an excluded corporation as defined under subsection 127.1(2)? ..... **650** 1 Yes ☐ 2 No ☒

Credit balance before refund (amount Q from Part 12) ..... R

Current-year ITC (lines 540 plus 550 from Part 12 **minus** line O from Part 11) ..... S

Refundable credits (amount R or S, whichever is less)\* ..... T

Amount J from Part 11 ..... U

**Subtract:** Amount T or U, whichever is less ..... V

Net amount (if negative, enter "0") ..... W

Amount W ..... x 40 % ..... X

**Add:** Amount V ..... Y

**Refund of ITC** (amounts X **plus** Y – enter this, or a lesser amount, on line 610 in Part 12) ..... Z

Enter the total of lines 310 from Part 5 and 610 from Part 12 on line 780 of the T2 return.

\* If you are also an excluded corporation [as defined in subsection 127.1(2)], this amount must be multiplied by 40%.  
Claim this, or a lesser amount, as your refund of ITC on line Z.

## Part 15 – Calculation of refund of ITC for CCPCs that are not qualifying or excluded corporations – SR&ED

Complete this box only if you are a CCPC that is not a qualifying or excluded corporation as determined in Part 2.

Credit balance before refund (amount Q from Part 12) ..... AA

Amount J from Part 11 ..... BB

**Subtract:** Amount AA or BB, whichever is less ..... CC

Net amount (if negative, enter "0") ..... DD

Amount M from Part 11 ..... EE

Amount DD or EE, whichever is less ..... x 40 % ..... FF

**Add :** Amount CC above ..... GG

**Refund of ITC** (amounts FF **plus** GG) ..... HH

Enter HH, or a lesser amount, on line 610 in Part 12 and also on line 780 of the T2 return.

## RECAPTURE – SR&ED

## Part 16 – Calculating the recapture of ITC for corporations and corporate partnerships – SR&ED

You will have a recapture of ITC in a year when **all** of the following conditions are met:

- you acquired a particular property in the current year or in any of the 20 previous tax years, if the credit was earned in a tax year ending after 1997 and did not expire before 2008;
- you claimed the cost of the property as a qualified expenditure for SR&ED on Form T661;
- the cost of the property was included in calculating your ITC or was the subject of an agreement made under subsection 127(13) to transfer qualified expenditures; and
- you disposed of the property or converted it to commercial use after February 23, 1998. This condition is also met if you disposed of or converted to commercial use a property that incorporates the particular property previously referred to.

### Note:

The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical ITC rate of the original user.

You will report a recapture on the T2 return for the year in which you disposed of the property or converted it to commercial use. In the following tax year, add the amount of the ITC recapture to the SR&ED expenditure pool.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

**Calculation 3**

As a member of the partnership, you will report your share of the SR&ED ITC of the partnership after the SR&ED ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 550 in Part 12. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line KK below.

**Part 17 – Total recapture of SR&ED investment tax credit**

Recaptured ITC for calculation 1 from line II in Part 16	LL
Recaptured ITC for calculation 2 from line JJ in Part 16 above	MM
Recaptured ITC for calculation 3 from line KK in Part 16 above	NN
<b>Total recapture of SR&amp;ED investment tax credit</b> – Add lines LL, MM and NN	<b>OO</b>
Enter amount OO at line A1 in Part 29.	

**PRE-PRODUCTION MINING****Part 18 – Pre-production mining expenditures****Exploration information**

A mineral resource that qualifies for the credit means a mineral deposit from which the principal mineral to be extracted is diamond, a base or precious metal deposit, or a mineral deposit from which the principal mineral to be extracted is an industrial mineral that, when refined, results in a base or precious metal.

In column 800, list all minerals for which pre-production mining expenditures have taken place in the tax year.

**List of minerals****800**

1.

For each of the minerals reported in column 800 above, identify each project, mineral title, and mining division where title is registered. If there is no mineral title, identify the project and mining division only.

**Project name****805****Mineral title****806****Mining division****807**

1.

**Pre-production mining expenditures \***

Pre-production mining expenditures that the corporation incurred in the tax year for the purpose of determining the existence, location, extent, or quality of a mineral resource in Canada:

Prospecting	<b>810</b>	PP
Geological, geophysical, or geochemical surveys	<b>811</b>	QQ
Drilling by rotary, diamond, percussion, or other methods	<b>812</b>	RR
Trenching, digging test pits, and preliminary sampling	<b>813</b>	SS

Pre-production mining expenditures incurred in the tax year for bringing a new mine in a mineral resource in Canada into production in reasonable commercial quantities and incurred before the new mine comes into production in such quantities:

Clearing, removing overburden, and stripping	<b>820</b>	TT
Sinking a mine shaft, constructing an adit, or other underground entry	<b>821</b>	UU

Other pre-production mining expenditures incurred in the tax year:

Description	Amount
<b>825</b>	<b>826</b>
1.	

Add amounts at column 826 **826** **VV**Total pre-production mining expenditures (add amounts PP to VV) **830**

**Deduct:** Total of all assistance (grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line 830 above **832**

Excess (line 830 minus line 832) (if negative, enter "0") **WW**

**Add:** Repayments of government and non-government assistance **835** **XX**

**Pre-production mining expenditures** (amount WW plus amount XX) **YY**

\* A pre-production mining expenditure is defined under subsection 127(9).

**Part 19 – Calculation of current-year credit and account balances – ITC from pre-production mining expenditures**

ITC at the end of the previous tax year .....

**Deduct:**

Credit deemed as a remittance of co-op corporations ..... **841**

Credit expired ..... **845**

Subtotal ..... **850**

ITC at the beginning of the tax year ..... **850**

**Add:**

Credit transferred on amalgamation or wind-up of subsidiary ..... **860**

Expenditures from line YY in Part 18: **870** x 10 % = ..... **880**

Total credit available .....

**Deduct:**

Credit deducted from Part I tax (enter on line B3 in Part 30) ..... **885**

Credit carried back to the previous year(s) (from Part 20) ..... CCC

Subtotal ..... **890**

**ITC closing balance from pre-production mining expenditures** ..... **890**

**Part 20 – Request for carryback of credit from pre-production mining expenditures**

	Year	Month	Day		
1st previous tax year				..... Credit to be applied	<b>921</b>
2nd previous tax year				..... Credit to be applied	<b>922</b>
3rd previous tax year				..... Credit to be applied	<b>923</b>
<b>Total</b> (enter on line CCC in Part 19)					

**APPRENTICESHIP JOB CREATION**

**Part 21 – Calculation of total current-year credit – ITC from apprenticeship job creation expenditures**

If you are a related person as defined under subsection 251(2), has it been agreed in writing that you are the only employer who will be claiming the apprenticeship job creation tax credit for this tax year for each apprentice whose contract number (or social insurance number or name) appears below? (If not, you cannot claim the tax credit.)

..... **611** 1 Yes ☐ 2 No ☐

For each apprentice in their first 24 months of the apprenticeship, enter the apprenticeship contract number registered with Canada, or a province or territory, under an apprenticeship program designed to certify or license individuals in the trade. For the province, the trade must be a Red Seal trade. If there is no contract number, enter the social insurance number (SIN) or the name of the eligible apprentice. Attach additional schedules if more space is needed.

	A Contract number (SIN or name of apprentice) <b>601</b>	B Name of eligible trade <b>602</b>	C Eligible salary and wages* <b>603</b>	D Column C x 10 % <b>604</b>	E Lesser of column D or \$ 2,000 <b>605</b>
1.	FED Apprentice #1	309A	64,913	6,491	2,000
2.	FED Apprentice #2	433A	46,622	4,662	2,000
3.	FED Apprentice #3	433A	54,025	5,403	2,000
4.	FED Apprentice #4	434A	64,002	6,400	2,000
5.	FED Apprentice #5	434A	62,661	6,266	2,000
6.	FED Apprentice #6	434A	79,844	7,984	2,000
7.	FED Apprentice #7	434A	85,770	8,577	2,000
8.	FED Apprentice #8	434A	81,494	8,149	2,000
9.	FED Apprentice #9	434A	84,051	8,405	2,000
10.	FED Apprentice #10	434A	28,560	2,856	2,000
11.	FED Apprentice #11	434A	73,740	7,374	2,000
12.	FED Apprentice #12	434A	61,631	6,163	2,000
13.	FED Apprentice #13	434A	96,903	9,690	2,000
14.	FED Apprentice #14	434A	66,822	6,682	2,000
15.	FED Apprentice #15	434A	76,667	7,667	2,000

	A Contract number (SIN or name of apprentice)  <b>601</b>	B Name of eligible trade  <b>602</b>	C Eligible salary and wages*  <b>603</b>	D Column C x 10 %  <b>604</b>	E Lesser of column D or \$ 2,000  <b>605</b>
16.	FED Apprentice #16	434A	78,051	7,805	2,000
17.	FED Apprentice #17	434A	103,895	10,390	2,000
18.	FED Apprentice #18	434A	51,427	5,143	2,000
19.	FED Apprentice #19	434A	112,945	11,295	2,000
20.	FED Apprentice #20	309A	5,520	552	552
21.	FED Apprentice #21	309A	1,510	151	151
22.	FED Apprentice #22	309A	11,250	1,125	1,125
23.	FED Apprentice #23	309A	77,687	7,769	2,000
24.	FED Apprentice #24	309A	1,930	193	193
25.	FED Apprentice #25	309A	58,365	5,837	2,000
26.	FED Apprentice #26	309A	38,322	3,832	2,000
27.	FED Apprentice #27	309A	53,010	5,301	2,000
28.	FED Apprentice #28	309A	60,727	6,073	2,000
29.	FED Apprentice #29	309A	45,349	4,535	2,000
30.	FED Apprentice #30	309A	50,484	5,048	2,000
31.	FED Apprentice #31	309A	39,483	3,948	2,000
32.	FED Apprentice #32	309A	53,651	5,365	2,000
33.	FED Apprentice #33	309A	52,553	5,255	2,000
34.	FED Apprentice #34	309A	47,457	4,746	2,000
35.	FED Apprentice #35	309A	75,344	7,534	2,000
36.	FED Apprentice #36	309A	29,522	2,952	2,000
37.	FED Apprentice #37	309A	6,860	686	686
38.	FED Apprentice #38	309A	7,200	720	720
39.	FED Apprentice #39	309A	68,380	6,838	2,000
40.	FED Apprentice #40	310T	53,534	5,353	2,000
41.	FED Apprentice #41	310T	65,576	6,558	2,000
42.	FED Apprentice #42	309A	46,287	4,629	2,000
43.	FED Apprentice #43	309A	39,946	3,995	2,000
44.	FED Apprentice #44	309A	45,232	4,523	2,000
45.	FED Apprentice #45	309A	45,609	4,561	2,000
46.	FED Apprentice #46	309A	62,548	6,255	2,000
47.	FED Apprentice #47	309A	55,865	5,587	2,000
48.	FED Apprentice #48	309A	52,293	5,229	2,000
49.	FED Apprentice #49	309A	57,785	5,779	2,000
50.	FED Apprentice #50	309A	46,053	4,605	2,000
51.	FED Apprentice #51	309A	72,634	7,263	2,000
52.	FED Apprentice #52	309A	1,550	155	155
53.	FED Apprentice #53	309A	84,228	8,423	2,000
54.	FED Apprentice #54	309A	82,275	8,228	2,000
55.	FED Apprentice #55	309A	57,142	5,714	2,000
56.	FED Apprentice #56	309A	64,673	6,467	2,000
57.	FED Apprentice #57	309A	69,639	6,964	2,000
58.	FED Apprentice #58	309A	1,870	187	187
59.	FED Apprentice #59	309A	60,563	6,056	2,000
60.	FED Apprentice #60	309A	60,644	6,064	2,000
61.	FED Apprentice #61	309A	52,384	5,238	2,000
62.	FED Apprentice #62	309A	62,834	6,283	2,000
63.	FED Apprentice #63	309A	57,618	5,762	2,000
64.	FED Apprentice #64	309A	71,435	7,144	2,000
65.	FED Apprentice #65	309A	64,046	6,405	2,000
66.	FED Apprentice #66	434A	63,979	6,398	2,000
67.	FED Apprentice #67	434A	56,957	5,696	2,000
68.	FED Apprentice #68	434A	63,318	6,332	2,000
69.	FED Apprentice #69	434A	68,498	6,850	2,000



	A Contract number (SIN or name of apprentice)  <b>601</b>	B Name of eligible trade  <b>602</b>	C Eligible salary and wages*  <b>603</b>	D Column C x 10 %  <b>604</b>	E Lesser of column D or \$ 2,000  <b>605</b>
70.	FED Apprentice #70	434A	58,980	5,898	2,000
71.	FED Apprentice #71	434A	60,299	6,030	2,000
72.	FED Apprentice #72	434A	60,980	6,098	2,000
73.	FED Apprentice #73	434A	63,632	6,363	2,000
74.	FED Apprentice #74	434A	76,398	7,640	2,000
75.	FED Apprentice #75	434A	43,431	4,343	2,000
76.	FED Apprentice #76	434A	50,465	5,047	2,000
77.	FED Apprentice #77	434A	70,626	7,063	2,000
78.	FED Apprentice #78	434A	55,148	5,515	2,000
79.	FED Apprentice #79	434A	54,775	5,478	2,000
80.	FED Apprentice #80	434A	39,857	3,986	2,000
81.	FED Apprentice #81	310T	63,895	6,390	2,000
82.	FED Apprentice #82	309A	7,100	710	710
83.	FED Apprentice #83	309A	77,194	7,719	2,000
84.	FED Apprentice #84	309A	62,275	6,228	2,000
85.	FED Apprentice #85	309A	57,344	5,734	2,000
86.	FED Apprentice #86	434A	59,050	5,905	2,000
87.	FED Apprentice #87	434A	65,552	6,555	2,000
88.	FED Apprentice #88	434A	57,734	5,773	2,000
89.	FED Apprentice #89	434A	61,194	6,119	2,000
90.	FED Apprentice #90	434A	65,771	6,577	2,000
91.	FED Apprentice #91	434A	61,214	6,121	2,000
92.	FED Apprentice #92	434A	57,752	5,775	2,000
93.	FED Apprentice #93	434A	64,164	6,416	2,000
94.	FED Apprentice #94	434A	63,925	6,393	2,000
95.	FED Apprentice #95	434A	60,659	6,066	2,000
96.	FED Apprentice #96	434A	74,009	7,401	2,000
97.	FED Apprentice #97	434A	51,094	5,109	2,000
98.	FED Apprentice #98	434A	58,821	5,882	2,000
99.	FED Apprentice #99	434A	59,951	5,995	2,000
100.	FED Apprentice #100	434A	93,075	9,308	2,000
101.	FED Apprentice #101	434A	61,405	6,141	2,000
102.	FED Apprentice #102	434A	70,216	7,022	2,000
103.	FED Apprentice #103	434A	55,495	5,550	2,000
104.	FED Apprentice #104	434A	54,276	5,428	2,000
105.	FED Apprentice #105	434A	63,910	6,391	2,000
106.	FED Apprentice #106	434A	64,270	6,427	2,000
107.	FED Apprentice #107	434A	56,387	5,639	2,000
108.	FED Apprentice #108	434A	68,488	6,849	2,000
109.	FED Apprentice #109	434A	61,029	6,103	2,000
110.	FED Apprentice #110	434A	59,764	5,976	2,000
111.	FED Apprentice #111	434A	63,212	6,321	2,000
112.	FED Apprentice #112	434A	57,342	5,734	2,000
113.	FED Apprentice #113	434A	62,177	6,218	2,000
114.	FED Apprentice #114	434A	57,738	5,774	2,000
115.	FED Apprentice #115	434A	61,708	6,171	2,000
116.	FED Apprentice #116	434A	60,679	6,068	2,000
117.	FED Apprentice #117	434A	58,043	5,804	2,000
118.	FED Apprentice #118	434A	62,201	6,220	2,000
119.	FED Apprentice #119	434A	66,269	6,627	2,000
120.	FED Apprentice #120	434A	68,263	6,826	2,000
121.	FED Apprentice #121	434A	52,420	5,242	2,000
122.	FED Apprentice #122	434A	62,079	6,208	2,000
123.	FED Apprentice #123	434A	68,394	6,839	2,000

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124	FED Apprentice #124	434A	65,428	6,543	2,000
125	FED Apprentice #125	434A	56,867	5,687	2,000
126	FED Apprentice #126	434A	67,469	6,747	2,000
127	FED Apprentice #127	434A	60,134	6,013	2,000
128	FED Apprentice #128	434A	56,740	5,674	2,000
129	FED Apprentice #129	434A	62,319	6,232	2,000
130	FED Apprentice #130	434A	62,271	6,227	2,000
131	FED Apprentice #131	434A	72,708	7,271	2,000
132	FED Apprentice #132	434A	1,999	200	200
133	FED Apprentice #133	434A	56,240	5,624	2,000
134	FED Apprentice #134	434A	60,084	6,008	2,000
135	FED Apprentice #135	434A	60,319	6,032	2,000
136	FED Apprentice #136	434A	71,600	7,160	2,000
137	FED Apprentice #137	434A	59,151	5,915	2,000
138	FED Apprentice #138	434A	57,298	5,730	2,000
139	FED Apprentice #139	434A	60,146	6,015	2,000
140	FED Apprentice #140	434A	73,609	7,361	2,000
141	FED Apprentice #141	434A	72,906	7,291	2,000
142	FED Apprentice #142	434A	52,502	5,250	2,000
143	FED Apprentice #143	434A	60,139	6,014	2,000
144	FED Apprentice #144	434A	67,114	6,711	2,000
145	FED Apprentice #145	434A	64,933	6,493	2,000
146	FED Apprentice #146	434A	59,290	5,929	2,000
147	FED Apprentice #147	434A	59,879	5,988	2,000
148	FED Apprentice #148	434A	47,372	4,737	2,000
149	FED Apprentice #149	434A	72,046	7,205	2,000
150	FED Apprentice #150	434A	40,417	4,042	2,000
151	FED Apprentice #151	309A	39,804	3,980	2,000
152	FED Apprentice #152	309A	35,530	3,553	2,000
153	FED Apprentice #153	309A	49,177	4,918	2,000
154	FED Apprentice #154	309A	58,540	5,854	2,000
155	FED Apprentice #155	309A	51,147	5,115	2,000
156	FED Apprentice #156	309A	64,151	6,415	2,000
157	FED Apprentice #157	434A	59,932	5,993	2,000
158	FED Apprentice #158	434A	55,606	5,561	2,000
159	FED Apprentice #159	434A	57,395	5,740	2,000
160	FED Apprentice #160	434A	57,184	5,718	2,000
161	FED Apprentice #161	434A	76,155	7,616	2,000
162	FED Apprentice #162	434A	65,853	6,585	2,000
163	FED Apprentice #163	434A	79,801	7,980	2,000
164	FED Apprentice #164	434A	52,403	5,240	2,000
165	FED Apprentice #165	434A	60,870	6,087	2,000
166	FED Apprentice #166	434A	49,265	4,927	2,000
167	FED Apprentice #167	434A	29,039	2,904	2,000
168	FED Apprentice #168	309A	51,270	5,127	2,000
169	FED Apprentice #169	309A	50,206	5,021	2,000
170	FED Apprentice #170	309A	88,341	8,834	2,000
171	FED Apprentice #171	309A	71,249	7,125	2,000
172	FED Apprentice #172	309A	55,087	5,509	2,000
173	FED Apprentice #173	309A	41,750	4,175	2,000
174	FED Apprentice #174	309A	47,729	4,773	2,000
175	FED Apprentice #175	309A	43,043	4,304	2,000
176	FED Apprentice #176	309A	46,869	4,687	2,000
177	FED Apprentice #177	309A	60,180	6,018	2,000

	A Contract number (SIN or name of apprentice)  <b>601</b>	B Name of eligible trade  <b>602</b>	C Eligible salary and wages*  <b>603</b>	D Column C x 10 %  <b>604</b>	E Lesser of column D or \$ 2,000  <b>605</b>
178	FED Apprentice #178	309A	55,751	5,575	2,000
179	FED Apprentice #179	309A	64,736	6,474	2,000
180	FED Apprentice #180	309A	45,146	4,515	2,000
181	FED Apprentice #181	309A	46,295	4,630	2,000
182	FED Apprentice #182	309A	50,928	5,093	2,000
183	FED Apprentice #183	309A	58,572	5,857	2,000
184	FED Apprentice #184	309A	58,338	5,834	2,000
185	FED Apprentice #185	309A	56,085	5,609	2,000
186	FED Apprentice #186	309A	118,426	11,843	2,000
187	FED Apprentice #187	434A	56,872	5,687	2,000
188	FED Apprentice #188	434A	60,141	6,014	2,000
189	FED Apprentice #189	434A	57,746	5,775	2,000
190	FED Apprentice #190	434A	56,172	5,617	2,000
191	FED Apprentice #191	434A	55,110	5,511	2,000
192	FED Apprentice #192	434A	65,193	6,519	2,000
193	FED Apprentice #193	434A	52,453	5,245	2,000
194	FED Apprentice #194	434A	106,109	10,611	2,000
195	FED Apprentice #195	434A	92,365	9,237	2,000
196	FED Apprentice #196	434A	50,176	5,018	2,000
197	FED Apprentice #197	433A	55,226	5,523	2,000
198	FED Apprentice #198	433A	35,562	3,556	2,000
199	FED Apprentice #199	309A	45,962	4,596	2,000
200	FED Apprentice #200	309A	70,650	7,065	2,000
201	FED Apprentice #201	309A	48,560	4,856	2,000
202	FED Apprentice #202	309A	36,694	3,669	2,000
203	FED Apprentice #203	309A	45,504	4,550	2,000
204	FED Apprentice #204	309A	42,055	4,206	2,000
205	FED Apprentice #205	309A	96,145	9,615	2,000
206	FED Apprentice #206	309A	40,426	4,043	2,000
207	FED Apprentice #207	309A	57,779	5,778	2,000
208	FED Apprentice #208	309A	48,130	4,813	2,000
209	FED Apprentice #209	310T	48,977	4,898	2,000
210	FED Apprentice #210	310T	56,460	5,646	2,000
211	FED Apprentice #211	310T	48,079	4,808	2,000
212	FED Apprentice #212	434A	59,009	5,901	2,000
213	FED Apprentice #213	434A	50,873	5,087	2,000
214	FED Apprentice #214	434A	66,041	6,604	2,000
215	FED Apprentice #215	434A	44,943	4,494	2,000
216	FED Apprentice #216	434A	55,137	5,514	2,000
217	FED Apprentice #217	434A	52,380	5,238	2,000
218	FED Apprentice #218	434A	51,601	5,160	2,000
219	FED Apprentice #219	434A	53,569	5,357	2,000
220	FED Apprentice #220	434A	55,952	5,595	2,000
221	FED Apprentice #221	434A	6,175	618	618
222	FED Apprentice #222	434A	31,522	3,152	2,000
223	FED Apprentice #223	434A	36,616	3,662	2,000
224	FED Apprentice #224	434A	36,922	3,692	2,000
225	FED Apprentice #225	434A	43,507	4,351	2,000
226	FED Apprentice #226	309A	42,646	4,265	2,000
227	FED Apprentice #227	309A	33,289	3,329	2,000
228	FED Apprentice #228	309A	31,618	3,162	2,000
229	FED Apprentice #229	309A	41,466	4,147	2,000
230	FED Apprentice #230	309A	41,531	4,153	2,000
231	FED Apprentice #231	309A	37,555	3,756	2,000

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232	FED Apprentice #232	309A	35,256	3,526	2,000
233	FED Apprentice #233	309A	44,056	4,406	2,000
234	FED Apprentice #234	309A	27,275	2,728	2,000
235	FED Apprentice #235	309A	51,723	5,172	2,000
236	FED Apprentice #236	309A	9,862	986	986
237	FED Apprentice #237	309A	34,914	3,491	2,000
238	FED Apprentice #238	309A	29,931	2,993	2,000
239	FED Apprentice #239	309A	16,347	1,635	1,635
240	FED Apprentice #240	309A	32,020	3,202	2,000
241	FED Apprentice #241	309A	45,366	4,537	2,000
242	FED Apprentice #242	309A	42,615	4,262	2,000
243	FED Apprentice #243	309A	43,915	4,392	2,000
244	FED Apprentice #244	309A	48,466	4,847	2,000
245	FED Apprentice #245	434A	46,717	4,672	2,000
246	FED Apprentice #246	434A	39,841	3,984	2,000
247	FED Apprentice #247	434A	42,746	4,275	2,000
248	FED Apprentice #248	434A	47,652	4,765	2,000
249	FED Apprentice #249	434A	41,949	4,195	2,000
250	FED Apprentice #250	434A	41,495	4,150	2,000
251	FED Apprentice #251	434A	42,002	4,200	2,000
252	FED Apprentice #252	434A	42,892	4,289	2,000
253	FED Apprentice #253	434A	37,507	3,751	2,000
254	FED Apprentice #254	434A	47,347	4,735	2,000
255	FED Apprentice #255	434A	40,960	4,096	2,000
256	FED Apprentice #256	434A	36,950	3,695	2,000
257	FED Apprentice #257	434A	55,340	5,534	2,000
258	FED Apprentice #258	434A	42,125	4,213	2,000
259	FED Apprentice #259	434A	50,899	5,090	2,000
260	FED Apprentice #260	434A	38,064	3,806	2,000
261	FED Apprentice #261	434A	34,789	3,479	2,000
262	FED Apprentice #262	434A	40,117	4,012	2,000
263	FED Apprentice #263	434A	31,813	3,181	2,000
264	FED Apprentice #264	434A	41,541	4,154	2,000
265	FED Apprentice #265	434A	37,767	3,777	2,000
266	FED Apprentice #266	434A	38,623	3,862	2,000
267	FED Apprentice #267	434A	31,088	3,109	2,000
268	FED Apprentice #268	434A	39,046	3,905	2,000
269	FED Apprentice #269	434A	72,153	7,215	2,000
270	FED Apprentice #270	434A	37,460	3,746	2,000
271	FED Apprentice #271	434A	38,501	3,850	2,000
272	FED Apprentice #272	434A	37,810	3,781	2,000
273	FED Apprentice #273	434A	34,129	3,413	2,000
274	FED Apprentice #274	434A	37,947	3,795	2,000
275	FED Apprentice #275	434A	39,249	3,925	2,000
276	FED Apprentice #276	434A	36,041	3,604	2,000
277	FED Apprentice #277	434A	26,031	2,603	2,000
278	FED Apprentice #278	434A	39,629	3,963	2,000
279	FED Apprentice #279	309A	19,790	1,979	1,979
280	FED Apprentice #280	309A	28,440	2,844	2,000
281	FED Apprentice #281	309A	21,900	2,190	2,000
282	FED Apprentice #282	309A	21,761	2,176	2,000
283	FED Apprentice #283	309A	34,032	3,403	2,000
284	FED Apprentice #284	309A	26,655	2,666	2,000
285	FED Apprentice #285	309A	22,105	2,211	2,000

	A Contract number (SIN or name of apprentice)	B Name of eligible trade	C Eligible salary and wages*	D Column C x 10 %	E Lesser of column D or \$ 2,000
	601	602	603	604	605
286	FED Apprentice #286	309A	27,160	2,716	2,000
287	FED Apprentice #287	309A	39,508	3,951	2,000
288	FED Apprentice #288	309A	29,309	2,931	2,000
289	FED Apprentice #289	309A	28,403	2,840	2,000
290	FED Apprentice #290	309A	26,763	2,676	2,000
291	FED Apprentice #291	309A	21,428	2,143	2,000
292	FED Apprentice #292	309A	12,382	1,238	1,238
293	FED Apprentice #293	310T	36,464	3,646	2,000
294	FED Apprentice #294	310T	10,651	1,065	1,065
295	FED Apprentice #295	310T	19,596	1,960	1,960
<b>Total current-year credit (enter at line 640)</b>					<b>570,160</b>

\* Net of any other government or non-government assistance received or to be received.

## Part 22 – Calculation of current-year credit and account balances – ITC from apprenticeship job creation expenditures

ITC at the end of the previous tax year .....

**Deduct:**

Credit deemed as a remittance of co-op corporations ..... **612** .....

Credit expired after 20 tax years ..... **615** .....

Subtotal ..... **625** .....

ITC at the beginning of the tax year .....

**Add:**

Credit transferred on amalgamation or wind-up of subsidiary ..... **630** .....

ITC from repayment of assistance ..... **635** .....

Total current-year credit (total of column 605) ..... **640** ..... 570,160

Credit allocated from a partnership ..... **655** .....

Subtotal ..... 570,160 ▶ ..... 570,160

Total credit available ..... 570,160

**Deduct:**

Credit deducted from Part I tax (enter on line B4 in Part 30) ..... **660** ..... 570,160

Credit carried back to the previous year(s) (from Part 23) ..... DDD

Subtotal ..... 570,160 ▶ ..... 570,160

**ITC closing balance from apprenticeship job creation expenditures** ..... **690** .....

## Part 23 – Request for carryback of credit from apprenticeship job creation expenditures

	Year	Month	Day		
1st previous tax year				..... Credit to be applied	<b>931</b> .....
2nd previous tax year				..... Credit to be applied	<b>932</b> .....
3rd previous tax year				..... Credit to be applied	<b>933</b> .....
<b>Total (enter on line DDD in Part 22)</b>					.....

## CHILD CARE SPACES

### Part 24 – Eligible child care spaces expenditures

Enter the eligible expenditures that the corporation incurred to create licensed child care spaces for the children of the employees and, potentially, for other children. The corporation cannot be carrying on a child care services business. The eligible expenditures include:

- the cost of depreciable property (other than specified property); and
- the specified child care start-up expenditures;

acquired or incurred only to create new child care spaces at a licensed child care facility.

#### Cost of depreciable property from the current tax year

CCA* class number	Description of investment	Date available for use	Amount of investment	
665	675	685	695	
1.				
Total cost of depreciable property from the current tax year			715	EEE
<b>Add:</b> Specified child care start-up expenditures from the current tax year			705	FFF
Total gross eligible expenditures for child care spaces (line 715 plus line 705)				GGG
<b>Deduct:</b> Total of all assistance (including grants, subsidies, rebates, and forgivable loans) or reimbursements that the corporation has received or is entitled to receive in respect of the amounts referred to at line GGG)			725	HHH
Excess (amount GGG minus amount HHH) (if negative, enter "0")				III
<b>Add:</b> Repayments of government and non-government assistance			735	JJJ
<b>Total eligible expenditures for child care spaces</b> (amount III plus amount JJJ)			745	

\* CCA: capital cost allowance

### Part 25 – Calculation of current-year credit – ITC from child care spaces expenditures

The credit is equal to 25% of eligible child care spaces expenditures incurred to a maximum of \$10,000 per child care space created in a licensed child care facility.

Eligible expenditures (line 745)	x	25 %	=	KKK
Number of child care spaces	755	x \$	10,000	= LLL
<b>ITC from child care spaces expenditures</b> (amount KKK or LLL, whichever is less)				MMM

**Part 26 – Calculation of current-year credit and account balances – ITC from child care spaces expenditures**

ITC at the end of the previous tax year	.....		
<b>Deduct:</b>			
Credit deemed as a remittance of co-op corporations	.....	<b>765</b>	
Credit expired after 20 tax years	.....	<b>770</b>	
		Subtotal	<b>775</b>
ITC at the beginning of the tax year	.....		
<b>Add:</b>			
Credit transferred on amalgamation or wind-up of subsidiary	.....	<b>777</b>	
Total current-year credit (amount MMM above)	.....	<b>780</b>	
Credit allocated from a partnership	.....	<b>782</b>	
		Subtotal	
Total credit available	.....		
<b>Deduct:</b>			
Credit deducted from Part I tax (enter on line B5 in Part 30)	.....	<b>785</b>	
Credit carried back to the previous year(s) (from Part 27)	.....		NNN
		Subtotal	
<b>ITC closing balance from child care spaces expenditures</b>	.....		<b>790</b>

**Part 27 – Request for carryback of credit from child care space expenditures**

	<table border="1"> <thead> <tr> <th>Year</th> <th>Month</th> <th>Day</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>12</td> <td>31</td> </tr> <tr> <td>2009</td> <td>12</td> <td>31</td> </tr> <tr> <td>2008</td> <td>12</td> <td>31</td> </tr> </tbody> </table>	Year	Month	Day	2010	12	31	2009	12	31	2008	12	31	.....	Credit to be applied	<b>941</b>
Year	Month	Day														
2010	12	31														
2009	12	31														
2008	12	31														
1st previous tax year																
2nd previous tax year				<b>942</b>												
3rd previous tax year				<b>943</b>												
			<b>Total</b> (enter on line NNN in Part 26)													

## RECAPTURE – CHILD CARE SPACES

### Part 28 – Calculating the recapture of ITC for corporations and corporate partnerships – Child care spaces

The ITC will be recovered against the taxpayer's tax otherwise payable under Part I of the Act if, at any time within 60 months of the day on which the taxpayer acquired the property:

- the new child care space is no longer available; or
- property that was an eligible expenditure for the child care space is:
  - disposed of or leased to a lessee; or
  - converted to another use.

If the property disposed of is a child care space, the amount that can reasonably be considered to have been included in the original ITC (paragraph 127(27.12)(a))

**792**

ZZZ

In the case of eligible expenditures (paragraph 127(27.12)(b)), the lesser of:

The amount that can reasonably be considered to have been included in the original ITC

**795**

25% of either the proceeds of disposition (if sold in an arm's length transaction)

or the fair market value (in any other case) of the property

**797**

Amount from line 795 or line 797, whichever is less

OOO

#### Corporate partnerships

As a member of the partnership, you will report your share of the child care spaces ITC of the partnership after the child care spaces ITC has been reduced by the amount of the recapture. If this amount is a positive amount, you will report it on line 782 in Part 26. However, if the partnership does not have enough ITC otherwise available to offset the recapture, then the amount by which reductions to ITC exceed additions (the excess) will be determined and reported on line PPP below.

Corporate partner's share of the excess of ITC

**799**

PPP

**Total recapture of child care spaces investment tax credit** – Add lines ZZZ, OOO, and PPP

Enter amount QQQ on line A2 in Part 29.

QQQ

### Part 29 – Total recapture of investment tax credit

Recaptured SR&ED ITC from line OO in Part 17

A1

Recaptured child care spaces ITC from line QQQ in Part 28 above

A2

**Total recapture of investment tax credit** – Add lines A1 and A2

A3

Enter amount A3 on line 602 of the T2 return.

### Part 30 – Total ITC deducted from Part I tax

ITC from investments in qualified property deducted from Part I tax (from line 260 in Part 5)

B1

ITC from SR&ED expenditures deducted from Part I tax (from line 560 in Part 12)

4,167,830

B2

ITC from pre-production mining expenditures deducted from Part I tax (from line 885 in Part 19)

B3

ITC from apprenticeship job creation expenditures deducted from Part I tax (from line 660 in Part 22)

570,160

B4

ITC from child care space expenditures deducted from Part I tax (from line 785 in Part 26)

B5

**Total ITC deducted from Part I tax** (add lines B1, B2, B3, B4, and B5)

4,737,990

B6

Enter amount B6 at line 652 of the T2 return.

Privacy Act, Personal Information Bank number CRA PPU 047



SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only one number per shareholder				
Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)		Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
100		200	300	350	400	500
1	Hydro One Inc.	86999 4731 RC0001			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						

**PART III.1 TAX ON EXCESSIVE ELIGIBLE DIVIDEND DESIGNATIONS**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1 of this schedule. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, *General Rate Income Pool (GRIP) Calculation*, or Schedule 54, *Low Rate Income Pool (LRIP) Calculation*, whichever is applicable.
- File the completed schedules with your *T2 Corporation Income Tax Return* no later than six months from the end of the tax year.
- All legislative references on this schedule are to the federal *Income Tax Act*.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool (GRIP), and low rate income pool (LRIP).
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

**Do not use this area****Part 1 – Canadian-controlled private corporations and deposit insurance corporations**

Taxable dividends paid in the tax year <b>not included</b> in Schedule 3	.....		
Taxable dividends paid in the tax year <b>included</b> in Schedule 3	.....	182,955,551	
Total taxable dividends paid in the tax year	.....	<b>100</b>	182,955,551
Total eligible dividends paid in the tax year	.....	<b>150</b>	A
GRIP at the end of the tax year (line 590 on Schedule 53) (if negative, enter "0")	.....	<b>160</b>	1,532,131,967 B
Excessive eligible dividend designation (line 150 <b>minus</b> line 160)	.....		C
<b>Deduct:</b>			
Excessive eligible dividend designations elected under subsection 185.1(2) to be treated as ordinary dividends*	.....	<b>180</b>	D
Subtotal (amount C <b>minus</b> amount D)			E
<b>Part III.1 tax on excessive eligible dividend designations – CCPC or DIC</b> (amount E <b>multiplied by</b> 20 %)	.....	<b>190</b>	F
Enter the amount from line 190 on line 710 of the T2 return.			

**Part 2 – Other corporations**

Taxable dividends paid in the tax year <b>not included</b> in Schedule 3	.....		
Taxable dividends paid in the tax year <b>included</b> in Schedule 3	.....		
Total taxable dividends paid in the tax year	.....	<b>200</b>	
Total excessive eligible dividend designations in the tax year (amount from line A of Schedule 54)	.....		G
<b>Deduct:</b>			
Excessive eligible dividend designations elected under subsection 185.1(2) to be treated as ordinary dividends*	.....	<b>280</b>	H
Subtotal (amount G <b>minus</b> amount H)			I
<b>Part III.1 tax on excessive eligible dividend designations – Other corporations</b> (amount I <b>multiplied by</b> 20 %)	.....	<b>290</b>	J
Enter the amount from line 290 on line 710 of the T2 return.			

\* You can elect to treat all or part of your excessive eligible dividend designation as a separate taxable dividend in order to eliminate or reduce the Part III.1 tax otherwise payable. You must file the election on or before the day that is 90 days **after** the day the notice of assessment for Part III.1 tax was sent. We will accept an election before the assessment of the tax. For more information on how to make this election, go to [www.cra.gc.ca/eligibledividends](http://www.cra.gc.ca/eligibledividends).



**ONTARIO CORPORATION TAX CALCULATION**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Use this schedule if the corporation had a permanent establishment (as defined in section 400 of the federal *Income Tax Regulations*) in Ontario at any time in the tax year and had Ontario taxable income in the year.
- All legislative references are to the federal *Income Tax Act* and *Income Tax Regulations*.
- This schedule is a worksheet only and does not have to be filed with your *T2 Corporation Income Tax Return*.

**Part 1 – Calculation of Ontario basic rate of tax for the year**

Number of days in the tax year before July 1, 2010		x	14.00 %	=	% A1
Number of days in the tax year	365				
Number of days in the tax year after June 30, 2010, and before July 1, 2011	181	x	12.00 %	=	5.95068 % A2
Number of days in the tax year	365				
Number of days in the tax year after June 30, 2011	184	x	11.50 %	=	5.79726 % A3
Number of days in the tax year	365				

**Ontario basic rate of tax for the year** (total of rates A1 to A3) 11.74794 ► 11.74794 % A4

**Part 2 – Calculation of Ontario basic income tax**

Ontario taxable income\* 564,502,345 B

**Ontario basic income tax:** amount B multiplied by Ontario basic rate of tax for the year (rate A4 from Part 1) 66,317,397 C

If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit, in addition to Ontario basic income tax, or has Ontario corporate minimum tax, Ontario special additional tax on life insurance corporations or Ontario capital tax payable, enter amount C on line 270 of Schedule 5, *Tax Calculation Supplementary – Corporations*. Otherwise, enter it on line 760 of the T2 return.

\* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or line Z, whichever applies, of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

### Part 3 – Ontario small business deduction (OSBD)

Complete this part if the corporation claimed the federal small business deduction under subsection 125(1) or would have claimed it if subsection 125(5.1) had not been applicable in the tax year.

Income from active business carried on in Canada  
(amount from line 400 of the T2 return) ..... 564,971,095 1

Federal taxable income, less adjustment for foreign tax credit  
(amount from line 405 of the T2 return) ..... 564,502,345 2

Federal business limit before the application of subsection 125(5.1) \*  
(amount from line 410 of the T2 return) ..... x ..... = 500,000 3

Enter the least of amounts 1, 2, and 3 ..... line 4 on page 4 of the T2 return ..... 500,000 D

Ontario domestic factor: ..... Ontario taxable income\*\* ..... 564,502,345.00 = ..... 1.00000 E  
taxable income earned in all provinces and territories \*\*\* ..... 564,502,345

Amount D x amount E ..... 500,000 a

Ontario taxable income  
(amount B from Part 2) ..... 564,502,345 b

Ontario small business income (lesser of amount a and amount b) ..... 500,000 F

Number of days in the tax year before July 1, 2010 ..... x 8.50 % = ..... % G1  
Number of days in the tax year ..... 365

Number of days in the tax year after June 30, 2010, and before July 1, 2011 ..... 181 x 7.50 % = ..... 3.71918 % G2  
Number of days in the tax year ..... 365

Number of days in the tax year after June 30, 2011 ..... 184 x 7.00 % = ..... 3.52877 % G3  
Number of days in the tax year ..... 365

OSBD rate for the year (total of rates G1 to G3) ..... 7.24795 % G4

Ontario small business deduction: amount F multiplied by OSBD rate for the year (rate G4) ..... 36,240 H

Enter amount H on line 402 of Schedule 5.

\* For 2011 and later tax years, enter the amount from line 410 of the T2 return on line 3 of this schedule. Otherwise, complete the calculation for this line.

\*\* Enter amount B from Part 2.

\*\*\* Includes the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.

## Part 4 – Calculation of surtax re Ontario small business deduction

Complete this part if the corporation is claiming the OSBD and its adjusted taxable income, **plus** the adjusted taxable income of each corporation with which the corporation was associated during its tax year, is greater than \$500,000. If the corporation is a member of an associated group, complete Schedule 501, *Ontario Adjusted Taxable Income of Associated Corporations to Determine Surtax re Ontario Small Business Deduction*.

**Note:** For days in the tax year after June 30, 2010, the small business surtax rate is 0%. You do not have to complete this part if the corporation's tax year begins after June 30, 2010.

Adjusted taxable income \* ..... I  
Adjusted taxable income of all associated corporations (amount from line 500 of Schedule 501) ..... J  
Aggregate adjusted taxable income (amount I **plus** amount J) ..... **▶** K

### Deduct:

Ontario business limit ..... 500,000  
Subtotal (amount K **minus** Ontario business limit) (if negative, enter "0" on this line and on line P) ..... L

Small business surtax rate for the year:

$$\frac{\text{Number of days in the tax year before July 1, 2010}}{\text{Number of days in the tax year}} \times 4.25 \% = \underline{\hspace{2cm}} \% \text{ M}$$

Amount L **multiplied by** % on line M = ..... N

Amount N .....  $\times$  Ontario small business income (amount F from Part 3) ..... = ..... O  
500,000 500,000

**Surtax re Ontario small business deduction:** lesser of amount O and OSBD (amount H from Part 3) ..... P

Enter amount P on line 272 of Schedule 5.

\* Adjusted taxable income is equal to the corporation's taxable income or taxable income earned in Canada for the year **plus** the amount of the corporation's adjusted Crown royalties for the year **minus** the amount of the corporation's notional resource allowance for the year (from Schedule 504, *Ontario Resource Tax Credit and Ontario Additional Tax re Crown Royalties*).

If the tax year of the corporation is less than 51 weeks, **multiply** the adjusted taxable income of the corporation for the year by 365 and **divide** by the number of days in the tax year.

## Part 5 – Ontario adjusted small business income

Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Lesser of amount D and amount b from Part 3 ..... 500,000 Q

Surtax payable (amount P from Part 4) ..... = ..... R  
Ontario domestic factor (amount E from Part 3)  $\times$  OSBD rate (rate G6 from Part 3) 7.24795 % 0.07248

**Note:** Enter "0" on line R for tax years beginning after June 30, 2010.

**Ontario adjusted small business income** (amount Q **minus** amount R) (if negative, enter "0") ..... 500,000 S

Enter amount S on line U in Part 6 or on line B in Part 2 of Schedule 502, *Ontario Tax Credit for Manufacturing and Processing*, whichever applies.

**Part 6 – Calculation of credit union tax reduction**

Complete this part and Schedule 17, *Credit Union Deductions*, if the corporation was a credit union throughout the tax year.

Amount D from Part 3 of Schedule 17 . . . . . T

**Deduct:**

Ontario adjusted small business income (amount S from Part 5) . . . . . U

Subtotal (amount T **minus** amount U) (if negative, enter "0") . . . . . V

OSBD rate for the year (rate G6 from Part 3) . . . . . 7.24795 %

Amount V **multiplied** by the OSBD rate for the year . . . . . W

Ontario domestic factor (amount E from Part 3) . . . . . 1.00000 X

**Ontario credit union tax reduction** (amount W **multiplied** by amount X) . . . . . Y

Enter amount Y on line 410 of Schedule 5.



## ONTARIO TRANSITIONAL TAX DEBITS AND CREDITS

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Complete this schedule if you are a specified corporation that is subject to the Ontario transitional tax debit or are claiming the Ontario transitional tax credit.
- Unless otherwise noted, all legislative references are to the federal *Income Tax Act*.
- File this schedule with the *T2 Corporation Income Tax Return*.
- Unless otherwise noted, terms on this page are defined under subsection 46(1) of the *Taxation Act, 2007* (Ontario).
- **Specified corporation** is defined under subsection 46(5) of the *Taxation Act, 2007* (Ontario) as a corporation:
  - that is not exempt at or immediately before its transition time from tax payable under Part I of the federal Act;
  - that has a tax year that ends before 2009 and a tax year that includes January 1, 2009; or has a tax year that begins after 2008 and a tax year that is deemed to end on December 31, 2008, under subsection 249(3) of the federal Act;
  - that has a permanent establishment (PE) in Ontario at its transition time;
  - that had a PE in Ontario at any time in its last tax year ending before 2009, and was subject to tax under Part II of the *Corporations Tax Act* (Ontario) for that tax year; and
  - whose assets have not been distributed in an eligible pre-2009 windup.
- A specified corporation also includes, under subsection 51(1) of the *Taxation Act, 2007* (Ontario), the parent corporation of an eligible post-2008 windup and the new corporation of an eligible amalgamation.
- A specified corporation may be subject to the Ontario transitional tax debit if:
  - the corporation's total federal balance is more than the total Ontario balance at the end of the tax year; or
  - the corporation has a post-2008 scientific research and experimental development (SR&ED) balance, as defined under subsection 49(2) of the *Taxation Act, 2007* (Ontario), and a federal SR&ED transitional balance, as defined under subsection 49(4) of the *Taxation Act, 2007* (Ontario), at the end of the tax year.
- A specified corporation may be able to claim the Ontario transitional tax credit if:
  - the corporation's total Ontario balance is more than the total federal balance at the end of the tax year; or
  - the corporation has an unused transitional tax credit balance from previous tax years.
- **Transition time** means:
  - the beginning of the corporation's first tax year that starts after 2008 if the previous tax year is deemed under subsection 249(3) of the federal Act to end on December 31, 2008, or
  - the beginning of the corporation's tax year that includes January 1, 2009, in any other case.
- An **eligible amalgamation** means an amalgamation or merger of a particular corporation and one or more other corporations to form a new corporation where:
  - the amalgamation or merger occurs after December 31, 2008, and does not occur at the new corporation's transition time;
  - the new corporation has a PE in Ontario immediately after the amalgamation or merger;
  - the particular corporation has a PE in Ontario immediately before the amalgamation or merger;
  - the particular corporation is a specified corporation at its transition time or at any time before the amalgamation or merger;
  - the amalgamation or merger occurs in the amortization period of the new corporation;
  - the amortization period of the new corporation does not end immediately after the beginning of its reference period; and
  - the amortization period of the particular corporation does not end before the amalgamation or merger.
- An **eligible post-2008 windup** means the windup of a subsidiary corporation into its parent corporation under subsection 88(1) where:
  - the completion time of the windup is after December 31, 2008, and the time immediately after the completion time is within the amortization periods of the subsidiary and parent;
  - the parent's tax year (during which it received the assets of the subsidiary) ends after December 31, 2008;
  - the subsidiary has a PE in Ontario during its tax year ending at the completion time; and
  - the parent has a PE in Ontario during its tax year in which it received the assets from the subsidiary.
- An **eligible pre-2009 windup** means the windup of a subsidiary under subsection 88(1) where:
  - the completion time of the windup is after December 31, 2008, and the parent's tax year (during which it received the assets of the subsidiary) ended before January 1, 2009; or
  - the completion time of the windup is before January 1, 2009, and the parent's tax year (during which it received the assets of the subsidiary) ended after December 31, 2008.
- The **completion time** of a windup means the end of the tax year of the subsidiary during which the subsidiary distributes its assets to the parent for the purposes of paragraph 88(1)(e.2).
- A **specified pre-2009 transfer** under section 52 of the *Taxation Act, 2007* (Ontario) means a transfer of property between corporations not at arm's length that changes the total federal or Ontario balance of either the transferee or the transferor and that occurs:
  - before 2009;
  - at different values under the *Corporations Tax Act* (Ontario) and the federal Act;
  - in a tax year ending after 2008 for either the transferee or the transferor corporation, and that corporation is a specified corporation; and
  - in a tax year of the other corporation ending before 2009, in which the other corporation has a PE in Ontario.

## Part 1 – Total federal balance

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

If this is the first year after amalgamation, include the total of all amounts from the predecessor corporations that had a PE in Ontario immediately before the amalgamation.

If the corporation is a life insurer or a non-resident corporation, do not include the amounts under the additional rules in subsection 48(8) of the *Taxation Act, 2007* (Ontario).

For other tax years, go to Part 3.

### Federal balances at the end of the previous tax year (tax year ending in 2008)

Total undepreciated capital cost of depreciable properties (total of column 220 from Schedule 8, <i>Capital Cost Allowance (CCA)</i> )	110
Charitable donations not yet deducted from income (from line 280 of Schedule 2, <i>Charitable Donations and Gifts</i> ) (see Note 1)	112
Gifts to Canada, a province, or a territory (from line 380 of Schedule 2) (see Note 1)	114
Gifts of certified cultural property (from line 480 of Schedule 2) (see Note 1)	116
Gifts of certified ecologically sensitive land (from line 580 of Schedule 2) (see Note 1)	118
Gifts of medicine (from line 680 of Schedule 2) (see Note 1)	120
Cumulative eligible capital (from line 300 of Schedule 10, <i>Cumulative Eligible Capital Deduction</i> )	122
Federal SR&ED expenditure pool (from line 470 of Form T661, <i>Scientific Research and Experimental Development (SR&amp;ED) Expenditures Claim</i> ) (see Note 2 and Note 3)	124
Cumulative Canadian exploration expense (from line 249 of Schedule 12, <i>Resource-Related Deductions</i> ) (see Note 2)	128
Cumulative Canadian development expense (from line 349 of Schedule 12) (see Note 2)	130
Cumulative Canadian oil and gas property expense (from line 449 of Schedule 12) (see Note 2)	132

### Federal balances at the beginning of the current tax year

Non-capital losses (line 102 of Schedule 4, <i>Corporation Loss Continuity and Application</i> , of the current tax year) (see Note 2 and Note 4)	134
Net capital losses (from line 200 of Schedule 4 of the current tax year x 50 %) (see Note 2 and Note 4)	136

### Amounts included in the calculation of the Ontario income tax in the previous tax year

Total reserves deducted under paragraph 20(1)(l), (l.1), (m), (m.1), (n), or (o), subsection 32(1), section 61.4 or subparagraph 138(3)(a)(i), (ii), or (iv) of the federal Act, as it applies for the purposes of the <i>Corporations Tax Act</i> (Ontario)	150
One half of the total reserves deducted under subparagraph 40(1)(a)(iii) or 44(1)(e)(iii) of the federal Act, as it applies under the <i>Corporations Tax Act</i> (Ontario)	152
Other discretionary deductions claimed for Ontario income tax, but not claimed federally in the tax years ending after December 12, 2006, and before the transition time	154

### Other amounts

Total adjusted cost base of partnership interests owned by the corporation, under the federal Act, at the beginning of the tax year (see Note 5)	160
Gain from a negative adjusted cost base of a partnership interest under subsection 40(3) of the federal Act, as it applies under the <i>Corporations Tax Act</i> (Ontario), as if all partnership interests were disposed of at the beginning of the tax year	162
Amount of farming income specified under paragraph 28(1)(b) in the previous tax year	164
Federal balance before election (total of lines 110 to 164)	A

### Deduct:

Lesser of amount D or amount E from Part 4, if an election is made	170
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<b>Total federal balance</b> (amount A minus line 170)	<b>180</b>
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Enter amount on line 300 in Part 3.

Note 1: Enter "0" if the corporation was non-resident immediately before its transition time.

Note 2: Enter "0" if control of the corporation was acquired at transition time.

Note 3: Do not include the SR&ED expenditure pool earned before control of the corporation was last acquired.

Note 4: Do not include losses that arose before control of the corporation was last acquired.

Note 5: The adjusted cost base of any particular partnership interest cannot be less than "0".



## Part 2 – Total Ontario balance

Complete this part if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

If this is the first year after amalgamation, include the total of all amounts from the predecessor corporations that had a PE in Ontario immediately before the amalgamation.

If the corporation is a life insurer or a non-resident corporation, do not include the amounts under the additional rules in subsection 48(8) of the *Taxation Act, 2007* (Ontario).

For other tax years, go to Part 3.

### Ontario balances at the end of the previous tax year (tax year ending in 2008)

Total undepreciated capital cost of depreciable properties (total of column 13 from Ontario Schedule 8, <i>Ontario Capital Cost Allowance</i> )	210
Charitable donations (amount I from Ontario Schedule 2, <i>Ontario Charitable Donations and Gifts</i> ) (see Note 1)	212
Gifts to Canada, a province, or a territory (total of closing balance amounts from parts 3 and 5 of Ontario Schedule 2) (see Note 1)	214
Gifts of certified cultural property (closing balance amount from Part 6 of Ontario Schedule 2) (see Note 1)	216
Gifts of certified ecologically sensitive land (closing balance amount from Part 7 of Ontario Schedule 2) (see Note 1)	218
Gifts of medicine (see Note 1)	220
Cumulative eligible capital (amount Q from Ontario Schedule 10, <i>Ontario Cumulative Eligible Capital Deduction</i> )	222
Ontario SR&ED expenditure pool (line 480 from Ontario CT23 Schedule 161, <i>Ontario Scientific Research and Experimental Development Expenditures</i> ) (see Note 2 and Note 3)	224
Adjusted Ontario SR&ED incentive balance (see Note 2 and Note 5)	226
Cumulative Canadian exploration expense (closing balance of Regular Expenses from Part 2 of Ontario Schedule 12, <i>Ontario Exploration Expenses</i> ) (see Note 2)	228
Cumulative Canadian development expense (closing balance of Regular Expenses, Canadian CCDE Expenses, from Part 3 of Ontario Schedule 12) (see Note 2)	230
Cumulative Canadian oil and gas property expense (closing balance of Regular Expenses from Part 4 of Ontario Schedule 12) (see Note 2)	232
Non-capital losses (from line 709 of Ontario <i>Corporations Tax Return CT8 or CT23 Corporations Tax and Annual Return</i> ) (see Note 2 and Note 4)	234
Net capital losses (from line 719 of CT8 or CT23 x 50 %) (see Note 2 and Note 4)	236

### Amounts included in the calculation of the federal income tax in the previous tax year

Total reserves deducted under paragraph 20(1)(l), (l.1), (m), (m.1), (n), or (o), subsection 32(1), section 61.4 or subparagraph 138(3)(a)(i), (ii), or (iv)	250
One half of the total reserves deducted under subparagraph 40(1)(a)(iii) or 44(1)(e)(iii)	252

### Other amounts

Total adjusted cost base of partnership interests owned by the corporation, for the purposes of the <i>Corporations Tax Act</i> (Ontario), at the beginning of the tax year (see Note 6)	260
Gain from a "negative" adjusted cost base of a partnership interest under subsection 40(3) determined as if all partnership interests were disposed of at the beginning of the tax year	262
Amount of farming income in the previous tax year specified under paragraph 28(1)(b) of the federal Act, as it applies for the purposes of the <i>Corporations Tax Act</i> (Ontario)	264

<b>Total Ontario balance</b> (total of lines 210 to 264)	<b>280</b>
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Enter amount on line 340 in Part 3.

Note 1: Enter "0" if the corporation was non-resident immediately before its transition time.

Note 2: Enter "0" if control of the corporation was acquired at transition time.

Note 3: Do not include the SR&ED expenditure pool earned before control of the corporation was last acquired.

Note 4: Do not include losses that arose before control of the corporation was last acquired.

Note 5: The adjusted Ontario SR&ED incentive balance under subsection 49(7) of the *Taxation Act, 2007* (Ontario) is the total of federal investment tax credits that:

- have been earned and are available without restriction to the corporation;
  - are attributable to qualifying Ontario SR&ED expenditures;
  - have not been deducted under subsection 127(5) or (6) of the federal Act at the end of the corporation's tax year ending immediately before its transition time; and
  - do not expire in the first tax year ending in 2009 under the 10-year carryforward limit,
- divided** by the relevant Ontario allocation factor as calculated in Part 11.

Note 6: The adjusted cost base of any particular partnership interest cannot be less than "0".

**Part 3 – Total federal balance and total Ontario balance at the end of the tax year**

**Total federal balance:**

Total federal balance (amount from line 180 in Part 1, or amount from line 330 in Part 3 of Schedule 506 for the previous tax year)

**300** 8,347,715,889

**Add:**

Amount from eligible amalgamation\*

**310**

Amount from eligible post-2008 windup\*

**315**

Amount from eligible pre-2009 windup\*

**320**

Amount from specified pre-2009 transfers\*

**325**

Total federal balance at the end of the tax year

8,347,715,889 **330** 8,347,715,889

**Total Ontario balance:**

Total Ontario balance (amount from line 280 in Part 2, or amount from line 370 in Part 3 of Schedule 506 for the previous tax year)

**340** 8,348,179,915

**Add:**

Amount from eligible amalgamation\*

**350**

Amount from eligible post-2008 windup\*

**355**

Amount from eligible pre-2009 windup\*

**360**

Amount from specified pre-2009 transfers\*

**365**

Total Ontario balance at the end of the tax year

8,348,179,915 **370** 8,348,179,915

**Transitional balance at the end of the tax year** (line 330 minus line 370)

**390** -464,026

If line 390 is positive, the corporation may be subject to a transitional tax debit. Complete Part 7 of this schedule.

If line 390 is negative, the corporation may be eligible to claim a transitional tax credit. Complete Part 8 of this schedule.

\* See page 1 for definitions of eligible amalgamation, eligible post-2008 windup, eligible pre-2009 windup, and specified pre-2009 transfers. To calculate these amounts, you can use *Schedule 507, Ontario Transitional Tax Debits and Credits Calculation*.

**Part 4 – Election to reduce federal SR&ED expenditure pool**

The corporation may make this election if:

- the tax year includes January 1, 2009; or
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3).

Are you making an election under clause (b) of the definition of "I" in paragraph 1 of subsection 48(4) of the *Taxation Act, 2007* (Ontario)?

**400** 1 Yes ☐ 2 No ☒

If you answered **no** to the question at line 400, go to Part 5. If you answered **yes** to the question at line 400, complete the following calculation:

Federal SR&ED expenditure pool closing balance at the end of the previous tax year (amount from line 124 in Part 1) B

**Deduct:**

Adjusted Ontario SR&ED incentive balance at the end of the previous tax year (amount from line 226 in Part 2)

1

Ontario SR&ED expenditure pool closing balance at the end of the previous tax year (amount from line 224 in Part 2)

2

Subtotal (amount 1 **plus** amount 2)

C

Subtotal (amount B **minus** amount C) (if negative, enter "0")

D

Federal balance before election (amount A from Part 1)

**Deduct:**

Total Ontario balance (amount from line 280 in Part 2)

Subtotal (if negative, enter "0")

E

Enter the lesser of amount D and amount E on line 170 in Part 1.

## Part 5 – Reference period and amortization period

### Reference period

The reference period starts at the beginning of the corporation's first tax year ending after December 31, 2008, and ends on whichever date is earlier:

- five calendar years after the time immediately before the start of the corporation's reference period; or
- December 31, 2013.

Number of days in the corporation's reference period\*  
(do not include February 29, 2008, and February 29, 2012) . . . **410** 1,825

- \* The number of days in the corporation's reference period is 1825 unless:
- the previous tax year-end is deemed to be December 31, 2008, under subsection 249(3). In this case, count the number of days from the beginning of the 2009 tax year to December 31, 2013; or
  - the corporation was incorporated or amalgamated after January 1, 2009. In this case, count the number of days from the date of incorporation or date of amalgamation to December 31, 2013.

### Amortization period

The amortization period starts at the beginning of the corporation's reference period and ends on whichever date is earlier:

- the end of the corporation's reference period; or
- the early termination date as indicated under line 430.

Number of days in the amortization period that are  
in the tax year\*\* (do not include February 29, 2008,  
or February 29, 2012) . . . . . **420** 365

- \*\* The number of days in the amortization period that are in the tax year is the number of days in the tax year unless:
- the tax year-end is later than the end of the reference period. In this case, count the number of days from the beginning of the tax year to the end of the reference period; or
  - the corporation terminates the amortization period before the end of the tax year. In this case, count the number of days from the beginning of the tax year to the day of early termination.

### Early termination of the amortization period

The amortization period of the corporation usually coincides with the corporation's reference period. However, if the corporation's amortization period ends in the tax year and before the reference period ends, tick the applicable box below to indicate the reason for the early termination.

#### **430** The corporation:

- 1 ☐ – ceases to have a PE in Ontario in the tax year for any reason other than an eligible amalgamation or eligible post-2008 windup.
- 2 ☐ – becomes exempt from tax under Part I of the federal Act immediately after the end of the tax year.
- 3 ☐ – elects under subsection 47(2) of the *Taxation Act, 2007* (Ontario) to prepay the transitional tax debit.  
**Note:** The Ontario Allocation Factor, calculated in Part 6, has to be at least 90% or the amount on line 390 in Part 3 is not more than \$10,000.
- 4 ☐ – does not object to early termination of the amortization period and accelerated payment of the transitional tax credit, under subsection 46(3) of the *Taxation Act, 2007* (Ontario).  
**Note:** Amount T in Part 8 cannot be more than \$1,000.

If you ticked one of the above boxes:

- enter the date of the early termination, if the date is different from the tax year-end and you ticked box 1 at line 430 . . . . . **435** \_\_\_\_\_
- enter the number of days from the first day of the tax year to the end of the corporation's reference period (do not include February 29, 2008, or February 29, 2012) . . . . . **440** \_\_\_\_\_

## Part 6 – Calculation of Ontario allocation factor (OAF)

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "Ontario," enter "1" on line F.

If the provincial or territorial jurisdiction entered on line 750 of the T2 return is "multiple," complete the following calculation and enter the result on line F:

Ontario taxable income\* \_\_\_\_\_ = \_\_\_\_\_  
Taxable income\*\* \_\_\_\_\_

Ontario allocation factor (OAF) . . . . . 1.00000 F

\* Enter the amount allocated to Ontario from column F in Part 1 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If taxable income is nil, calculate the amount in column F as if taxable income were \$1,000.

\*\* Enter taxable income from line 360 or amount Z of the T2 return, whichever applies. If taxable income is nil, enter "1,000."

## Part 7 – Transitional tax debits

Complete this part if the amount on line 390 in Part 3 is positive.

Amount from line 390 in Part 3 ..... G  
 Amount G x Ontario basic rate of tax\* 11.74794 % = ..... H  
 Amount H x OAF (from line F in Part 6) 1.00000 ..... I

Number of days from line 440  
(if applicable) or line 420 in Part 5 365 = 0.20000 J  
 Number of days in the corporation's  
reference period from line 410 in Part 5 1,825

Transitional tax debit before tax on elected reduced SR&ED pool (amount I multiplied by amount J) ..... K

Post-2008 SR&ED balance at the end of  
the year (amount HH from Part 12) 460

Federal SR&ED transitional balance at the  
end of the year (amount QQ from Part 14) 470

Tax on elected reduced SR&ED pool (the lesser of lines 460 and 470) ..... L

**Total transitional tax debits** (amount K plus amount L) ..... M

Enter amount M on line 276 of Schedule 5.

## Part 8 – Transitional tax credits

Complete this part if the amount on line 390 in Part 3 is negative.

Amount C6 from Schedule 5 ..... 66,281,157 N

### Deduct:

Ontario resource tax credit (from line 404 of Schedule 5) .....

Ontario tax credit for manufacturing and processing  
(from line 406 of Schedule 5) .....

Ontario foreign tax credit (from line 408 of Schedule 5) .....

Ontario credit union tax reduction (from line 410 of Schedule 5) ....

Subtotal ..... O

Subtotal (amount N minus amount O) 66,281,157 P

Number of days from line 420 in Part 5 365 = 1.00000 Q

Number of days in the tax year (do not include  
February 29, 2008, or February 29, 2012) 365

Ontario tax payable for purposes of the current year transitional tax credit (amount P multiplied by amount Q) ..... 510 66,281,157

Amount from line 390 in Part 3 (enter as a positive amount) ..... 464,026 R

Amount R x Ontario basic rate of tax\* 11.74794 % = ..... 54,513 S

Amount S x OAF (from line F in Part 6) ..... 54,513 T

Number of days from line 440  
(if applicable) or line 420 in Part 5 365 = 0.20000 U

Number of days in the corporation's  
reference period on line 410 in Part 5 1,825

Current-year transitional tax credit (amount T multiplied by amount U) ..... 520 10,903

Ontario tax payable for purposes of the unused transitional tax credit carryforward  
(line 510 minus line 520) (if negative, enter "0") ..... 530 66,270,254

### Transitional tax credit:

Lesser of amounts on line 510 and 520 ..... 10,903 V

Lesser of unused transitional tax credit available (amount Y from Part 9) and amount on line 530 ..... W

**Transitional tax credits** (amount V plus amount W) ..... 10,903 X

Enter amount X on line 414 of Schedule 5.

\* Enter the rate calculated in Part 1 of Schedule 500, *Ontario Corporation Tax Calculation*.

## Part 9 – Unused transitional tax credit

Unused transitional tax credit carryforward from previous year (amount from line 580 of the previous year)*	_____	1
<b>Add:</b>		
Unused transitional tax credit transferred from a predecessor corporation or a subsidiary on an eligible amalgamation or an eligible post-2008 windup*	560 _____	2
Unused transitional tax credit available (amount 1 <b>plus</b> amount 2)	=====	Y
<b>Add:</b>		
Current-year transitional tax credit (amount from line 520 in Part 8)	_____	10,903 Z
Subtotal (amount Y <b>plus</b> amount Z)	_____	10,903 3
<b>Deduct:</b>		
Transitional tax credit applied (amount X from Part 8)	_____	10,903 AA
<b>Unused transitional tax credit</b> (available for later years) (amount 3 <b>minus</b> amount AA)	_____	580

\* Enter "0" if this is the first tax year ending after 2008.

Complete parts 10 to 14 if the corporation or a predecessor made an election in Part 4 at the transition time.

## Part 10 – Federal current SR&ED limit and federal current SR&ED deficit

Current SR&ED expenditures in the year under paragraph 37(1)(a)	610 _____
Capital SR&ED expenditures in the year under paragraph 37(1)(b)	614 _____
Repayment of assistance under paragraph 37(1)(c)	618 _____
Investment tax credit recaptured under subsections 127(27), (29), and (34) in the previous tax year	624 _____
Subtotal (total of lines 610 to 624)	===== BB
<b>Deduct:</b>	
Assistance under paragraph 37(1)(d)	638 _____
Investment tax credits deducted under paragraph 37(1)(e)	644 _____
Subtotal (line 638 <b>plus</b> line 644)	===== CC
<b>Federal current SR&amp;ED limit or federal current SR&amp;ED deficit</b> (amount BB <b>minus</b> amount CC)	650 _____

If the amount on line 650 is positive, enter it on line II In Part 13.

If the amount on line 650 is negative, enter it as a positive amount on line DD in Part 12.

## Part 11 – Relevant OAF

Enter on line 660 whichever of the following amounts is greatest:

- the corporation's OAF for the tax year that includes its transition time (from line F in Part 6) \_\_\_\_\_ %
- the greatest of the corporation's OAFs for a tax year ending in 2006, 2007, and 2008 as determined under subsection 12(1) of the *Corporations Tax Act* (Ontario) \_\_\_\_\_ %
- the greatest of the weighted OAFs\* of the corporation and its designated corporations\*\* for 2006, 2007, and 2008 \_\_\_\_\_ %

**Relevant OAF** \_\_\_\_\_ 660 \_\_\_\_\_ %

\* The weighted OAF for two or more corporations for their tax years ending in 2006, 2007, or 2008 is the total of the following for each corporation:

- the corporation's OAF as determined under subsection 12(1) of the *Corporations Tax Act* (Ontario) for the tax year **multiplied** by the corporation's and its share of partnerships' qualified Ontario SR&ED expenditures in the tax year, **divided** by the total of all the corporations' and their shares of partnerships' qualified Ontario SR&ED expenditures in the tax year.

Qualified Ontario SR&ED expenditure is defined in section 11.2 of the *Corporations Tax Act* (Ontario).

\*\* A designated corporation in respect of a particular corporation is:

- 1) a corporation that amalgamated with the particular corporation under section 87;
- 2) a corporation that wound up into the particular corporation under subsection 88(1); or
- 3) a designated corporation to a corporation identified in 1) or 2).

## Part 12 – Post-2008 SR&ED balance

Federal current SR&ED deficit for the year (amount from line 650 in Part 10, if negative) (enter as a positive amount)	DD
SR&ED expenditure amount deducted in the year under subsection 37(1)	670
<b>Deduct:</b>	
Cumulative post-2008 SR&ED limit at the end of the year (amount LL from Part 13)	675
Subtotal (line 670 <b>minus</b> line 675) (if negative, enter "0")	EE
Subtotal (amount DD <b>plus</b> amount EE)	FF
Amount FF x 14 %	GG
<b>Post-2008 SR&amp;ED balance at the end of the year</b> (amount GG <b>multiplied</b> by line 660 from Part 11)	HH
Enter amount HH on line 460 in Part 7.	

## Part 13 – Cumulative post-2008 SR&ED limit at the end of the year

Federal current SR&ED limit for the year (amount from line 650 in Part 10, if positive)	II
Total of all federal SR&ED limits from previous tax years ending after December 31, 2008	700
Subtotal (line II <b>plus</b> line 700)	JJ
Total of all amounts deducted under subsection 37(1) for previous tax years ending after December 31, 2008	705
Total of all transitional tax debits on elected reduced SR&ED pool calculated under subsection 48(3) of the <i>Taxation Act, 2007</i> (Ontario) in the previous years (total of line L in Part 7 for previous years)	710
<b>Deduct:</b>	
Amounts included in line 710 that are reasonably attributable to the federal current SR&ED deficit for the year	715
Subtotal (line 710 <b>minus</b> line 715)	720
Line 720 =	KK
Relevant OAF (from line 660 in Part 11) x 14 %	
Subtotal (line 705 <b>minus</b> amount KK)	730
<b>Cumulative post-2008 SR&amp;ED limit at the end of the year</b> (amount JJ <b>minus</b> line 730) (if negative, enter "0")	LL
Enter amount LL on line 675 in Part 12.	

## Part 14 – Federal SR&ED transitional balance at the end of the year

Amount from line 170 in Part 1 (see Note)	735	MM
Relevant OAF (from line 660) (see Note) <b>multiplied</b> by amount MM		NN
Amount NN x 14 %		OO
Federal SR&ED transitional balance transferred on an eligible amalgamation or an eligible post-2008 wind-up	740	
Subtotal (amount OO <b>plus</b> line 740)		PP
<b>Deduct:</b>		
Total of all transitional tax debits on elected reduced SR&ED pool calculated under subsection 48(3) of the <i>Taxation Act, 2007</i> (Ontario) in the previous years (total of line L in Part 7 for previous years)	750	
<b>Federal SR&amp;ED transitional balance at the end of the year</b> (amount PP <b>minus</b> line 750)		QQ
Enter amount QQ on line 470 in Part 7.		
<b>Note:</b> For tax years ending after 2009, enter the amount from line 170 and the relevant OAF from the 2009 tax year.		

**ONTARIO RESEARCH AND DEVELOPMENT TAX CREDIT**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Use this schedule to:
  - calculate an Ontario research and development tax credit (ORDTC);
  - claim an ORDTC earned in the tax year or carried forward from any of the 20 previous tax years that are a tax year ending after December 31, 2008, to reduce Ontario corporate income tax payable in the current tax year;
  - carry back an ORDTC to reduce Ontario corporate income tax payable in any of the three previous tax years, but not to a tax year that ends before January 1, 2009;
  - add an ORDTC that was allocated to the corporation by a partnership of which it was a member;
  - transfer an ORDTC after an amalgamation or windup; or
  - calculate a recapture of the ORDTC.
- The ORDTC is a 4.5% non-refundable tax credit on eligible expenditures incurred by a corporation in a tax year that ends after December 31, 2008.
- An eligible expenditure is an expenditure for a permanent establishment in Ontario of a corporation, that is a qualified expenditure for the purposes of section 127 of the federal *Income Tax Act* for scientific research and experimental development (SR&ED) carried on in Ontario.
- Only corporations that are not exempt from Ontario corporate income tax and none of whose income is exempt income can claim the ORDTC.
- Attach a completed copy of this schedule to the *T2 Corporation Income Tax Return*.

**Part 1 – Ontario SR&ED expenditure pool**

Total eligible expenditures incurred by the corporation in Ontario in the tax year	<b>100</b>	20,820,132	A
<b>Deduct:</b> Government assistance, non-government assistance, or a contract payment for eligible expenditures	<b>105</b>		B
Net eligible expenditures for the tax year (amount A minus amount B) (if negative, enter "0")		20,820,132	C
<b>Add:</b> Eligible expenditures transferred to the corporation by another corporation	<b>110</b>		D
Subtotal (amount C plus amount D)		20,820,132	E
<b>Deduct:</b> Eligible expenditures the corporation transferred to another corporation	<b>115</b>		F
<b>Ontario SR&amp;ED expenditure pool</b> (amount E minus amount F) (if negative, enter "0")	<b>120</b>	20,820,132	G

**Part 2 – Calculation of the current part of the ORDTC**

Ontario SR&ED expenditure pool (amount G in Part 1)	20,820,132	x	4.50 %	=	<b>200</b>	936,906	H	
ORDTC allocated to a corporation by a partnership of which it is a member (other than a specified member) for a fiscal period that ends in the corporation's tax year *					<b>205</b>		I	
* If there is a disposal or change of use of eligible property, see Part 6								
Repayment made in the tax year of government or non-government assistance or a contract payment that reduced an eligible expenditure other than for first term or second term shared-use equipment	<b>210</b>	x	4.50 %	=	<b>215</b>		J	
Repayment made in the tax year of government or non-government assistance or a contract payment that reduced an eligible expenditure for first term or second term shared-use equipment	<b>220</b>	x	1 / 4	=		x	4.50 % = <b>225</b>	K
<b>Current part of the ORDTC</b> (total of amounts H to K)					<b>230</b>	936,906	L	

### Part 3 – Calculation of ORDTC available for deduction and ORDTC balance

ORDTC balance at the end of the previous tax year ..... M

**Deduct:** ORDTC expired after 20 tax years ..... **300** N

ORDTC at the beginning of the tax year (amount M minus amount N) ..... **305** O

**Add:**

ORDTC transferred on amalgamation or windup ..... **310** P

Current part of ORDTC (amount L in Part 2) ..... 936,906 Q

Are you waiving all or part of the  
current part of the ORDTC? ..... **315** Yes 1 ☐ No 2 ☒

If you answered **yes** at line 315, enter the amount of  
the tax credit waived on line 320.

If you answered **no** at line 315, enter "0" on line 320.

**Deduct:** Waiver of the current part of the ORDTC ..... **320** R

Subtotal (amount Q minus amount R) ..... 936,906 ▶ 936,906 S

ORDTC available for deduction (total of amounts O, P and S) ..... 936,906 ▶ 936,906 T

**Deduct:**

ORDTC claimed \* (Enter amount U on line 416 of Schedule 5, *Tax Calculation*  
*Supplementary – Corporations*) ..... 936,906 U

ORDTC carried back to a previous tax year (from Part 4) ..... V

Subtotal (amount U plus amount V) ..... 936,906 ▶ 936,906 W

**ORDTC balance at the end of the tax year** (amount T minus amount W) ..... **325** X

\* This amount cannot be more than the lesser of the following amounts:

- ORDTC available for deduction (amount T); or
- Ontario corporate income tax payable before the ORDTC and the Ontario corporate minimum tax credit (amount from line E6 of Schedule 5).

### Part 4 – Request for carryback of tax credit

	Year	Month	Day			
1 <sup>st</sup> previous tax year	2010	12	31	..... Credit to be applied	<b>901</b>	_____
2 <sup>nd</sup> previous tax year	2009	12	31	..... Credit to be applied	<b>902</b>	_____
3 <sup>rd</sup> previous tax year	2008	12	31	..... Credit to be applied	<b>903</b>	_____
<b>Total</b> (enter amount on line V in Part 3)						_____



The amount available from the 20th preceding tax year will expire after this year. When you file your return for the next year, you will enter the expired amount on line 300 of Schedule 508 for that year.

You will have a recapture of ORDTC in a tax year when you meet **all** of the following conditions:

- you acquired a particular property in the current year or in any of the 20 previous tax years if the ORDTc was earned in a tax year ending after 2008;
- you claimed the cost of the property as an eligible expenditure for the ORDTc;
- the cost of the property was included in computing your ORDTc or was subject to an agreement made under subsection 127(13) of the federal Act to transfer qualified expenditures and section 42 of the *Taxation Act, 2007* (Ontario) applied; and
- you disposed of the property or converted it to commercial use in a tax year ending after December 31, 2008. You also meet this condition if you disposed of or converted to commercial use a property which incorporates the particular property previously referred to.

**Note:** The recapture **does not apply** if you disposed of the property to a non-arm's length purchaser who intended to use it all or substantially all for SR&ED in Ontario. When the non-arm's length purchaser later sells or converts the property to commercial use, the recapture rules will apply to the purchaser based on the historical federal investment tax credit (ITC) rate \* of the original user in Calculation 1 below.

You have to report the recapture on Schedule 5 for the year in which you disposed of the property or converted it to commercial use. If the corporation is a member of a partnership, report its share of the recapture.

If you have more than one disposition for calculations 1 and 2, complete the columns for each disposition for which a recapture applies, using the calculation formats below.

\* Federal ITC in calculations 1 and 2 should be determined without reference to paragraph (e) of the definition **investment tax credit** in subsection 127(9) of the federal Act.

**Calculation 1** – If you meet all of the above conditions

	Y	Z	AA
	Amount of federal ITC you originally calculated for the property you acquired, or the original user's federal ITC where you acquired the property from a non-arm's length party, as described in the note above	Amount calculated using the federal ITC rate at the date of acquisition (or the original user's date of acquisition) on either the proceeds of disposition (if sold in an arm's length transaction) or the fair market value of the property (in any other case)	Amount from column 700 or 710, whichever is less
	<b>700</b>	<b>710</b>	
1.			

Subtotal (enter amount BB, on line KK in Part 7) \_\_\_\_\_ **BB**

**Calculation 2** – If the corporation is deemed by subsection 42(1) of the *Taxation Act, 2007* (Ontario) to have transferred all or part of the eligible expenditure to another corporation as a consequence of an agreement described in subsection 127(13) of the federal Act complete Calculation 2. Otherwise, enter nil on line II.

	CC The rate percentage that the transferee used to determine its federal ITC for a qualified expenditure that was transferred under an agreement under subsection 127(13) of the federal Act <b>720</b>	DD The proceeds of disposition of the property if you dispose of it to a person at arm's length; or, in any other case, the fair market value of the property at conversion or disposition <b>730</b>	EE The amount, if any, already provided for in Calculation 1 (this allows for the situation where only part of the cost of a property is transferred for an agreement under subsection 127(13) of the federal Act) <b>740</b>
1.			

	FF Amount determined by the formula (CC x DD) – EE (using the columns above)	GG The federal ITC earned by the transferee for the qualified expenditure that was transferred <b>750</b>	HH Amount from column FF or GG, whichever is less
1.			

Subtotal (enter amount II on line LL below) \_\_\_\_\_ **II**

**Calculation 3**

As a member of a partnership, you will report your share of the ORDTC of the partnership after the ORDTC has been reduced by the amount of the recapture. If this is a positive amount, you will report it on line 205 in Part 2. However, if the partnership does not have enough ORDTC otherwise available to offset the recapture, then the amount by which reductions to the ORDTC exceeds additions (the excess) will be determined and reported on line JJ.

Corporate partner's share of the excess of ORDTC (enter amount JJ at line NN below) ..... **760** \_\_\_\_\_ **JJ**

**Part 7 – Total recapture of ORDTC**

Recaptured federal ITC for Calculation 1 (amount from line BB)	.....	_____	KK
Recaptured federal ITC for Calculation 2 (amount from line II above)	.....	_____	LL
Amount KK <b>plus</b> amount LL	.....	=====	x 23.56 % = _____ MM
<b>Add:</b> Corporate partner's share of the excess of ORDTC for Calculation 3 (amount from line JJ above)	.....	_____	NN
<b>Recapture of ORDTC</b> (amount MM <b>plus</b> amount NN) (enter amount OO on line 277 of Schedule 5)	.....	=====	OO

## Schedule A - Worksheet for eligible expenditures incurred by the corporation in Ontario for the current taxation year

This worksheet allows you to report the amount of eligible expenditures entered on Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim* which represents eligible expenditures as defined in section 127 of the *Income Tax Act* (ITA) with regard to scientific research and experimental development (SR&ED) **carried on in Ontario and attributable to a permanent establishment in Ontario of a corporation.**

Data on the worksheet is calculated based on the amounts on Form T661, but will have to be adjusted according to the rules of Ontario, if applicable, in particular when the corporation has had a permanent establishment in more than one jurisdiction. This data will be used when calculating Schedule 508 and Schedule 566.

Enter the breakdown between current and capital expenditures		Current Expenditures	Capital Expenditures
<b>Total expenditures for SR&amp;ED</b>		21,776,058	
<b>Add</b>			
• payment of prior years' unpaid expenses (other than salary or wages)	+		
• prescribed proxy amount (Enter "0" if you use the traditional method)	+		
• expenditures on shared-use equipment			+
• other additions	+		+
<b>Subtotal</b>	=	21,776,058	=
<b>Less</b>			
• current expenditures (other than salary or wages) not paid within 180 days of the tax year end	-		
• amounts paid in respect of an SR&ED contract to a person or partnership that is not taxable supplier	-		
• prescribed expenditures not allowed by regulations	-		-
• other deductions	-	955,926	-
• non-arm's length transactions			
- expenditures for non-arm's length SR&ED contracts	-		
- purchases (limited to costs) of goods and services from non-arm's length suppliers	-		-
<b>Subtotal</b>	=	20,820,132	= II
<b>Total eligible expenditures incurred by the corporation in Ontario in the tax year (add amount I and II)</b>			= 20,820,132 III
Enter amount III on line 100 of Schedule 508.			

**ONTARIO CO-OPERATIVE EDUCATION TAX CREDIT**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Use this schedule to claim an Ontario co-operative education tax credit (CETC) under section 88 of the *Taxation Act, 2007* (Ontario).
- The CETC is a refundable tax credit that is equal to an eligible percentage (10% to 30%) of the eligible expenditures incurred by a corporation for a qualifying work placement. The maximum credit amount is \$1,000 for each qualifying work placement ending before March 27, 2009, and \$3,000 for each qualifying work placement beginning after March 26, 2009. For a qualifying work placement that straddles March 26, 2009, the maximum credit amount is prorated.
- Eligible expenditures are salaries and wages (including taxable benefits) paid or payable to a student in a qualifying work placement, or fees paid or payable to an employment agency for services performed by the student in a qualifying work placement. These expenditures must be paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario. Expenditures for a work placement (WP) are not eligible expenditures if they are greater than the amounts that would be paid to an arm's length employee.
- A WP must meet all of the following conditions to be a qualifying work placement:
  - the student performs employment duties for a corporation under a qualifying co-operative education program (QCEP);
  - the WP has been developed or approved by an eligible educational institution as a suitable learning situation;
  - the terms of the WP require the student to engage in productive work;
  - the WP is for a period of at least 10 consecutive weeks or, in the case of an internship program, not less than 8 consecutive months and not more than 16 consecutive months;
  - the student is paid for the work performed in the WP;
  - the corporation is required to supervise and evaluate the job performance of the student in the WP;
  - the institution monitors the student's performance in the WP; and
  - the institution has certified the WP as a qualifying work placement.
- Make sure you keep a copy of the letter of certification from the Ontario eligible educational institution containing the name of the student, the employer, the institution, the term of the WP, and the name/discipline of the QCEP to support the claim. Do not submit the letter of certification with the *T2 Corporation Income Tax Return*.
- File this schedule with the *T2 Corporation Income Tax Return*.

**Part 1 – Corporate information**

<b>110</b> Name of person to contact for more information BRIAN SOARES	<b>120</b> Telephone number including area code (416) 345-6782
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Is the claim filed for a CETC earned through a partnership? ..... **150** 1 Yes ☐ 2 No ☒

If you answered **yes** to the question at line 150,  
what is the name of the partnership? ..... **160** \_\_\_\_\_

Enter the percentage of the partnership's CETC allocated to the corporation ..... **170** \_\_\_\_\_ %

\* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 550 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 550 to claim the partner's share of the partnership's CETC. The allocated amounts can not exceed the amount of the partnership's CETC.

**Part 2 – Eligibility**

1. Did the corporation have a permanent establishment in Ontario in the tax year? ..... <b>200</b>	1 Yes <input checked="" type="checkbox"/> 2 No <input type="checkbox"/>
2. Was the corporation exempt from tax under Part III of the <i>Taxation Act, 2007</i> (Ontario)? ..... <b>210</b>	1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>

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

**Part 3 – Eligible percentage for determining the eligible amount**Corporation's salaries and wages paid in the previous tax year \* ..... **300** 633,816,540

For eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 15% on line 310.
- If line 300 is \$600,000 or more, enter 10% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Eligible percentage} = 15\% - \left[ 5\% \times \left( \frac{\text{amount on line 300} - \$400,000}{\$200,000} \right) \right]$$

**Eligible percentage for determining the eligible amount** ..... **310** 10.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 312.
- If line 300 is \$600,000 or more, enter 25% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Eligible percentage} = 30\% - \left[ 5\% \times \left( \frac{\text{amount on line 300} - \$400,000}{\$200,000} \right) \right]$$

**Eligible percentage for determining the eligible amount** ..... **312** 25.000 %

\* If this is the first tax year of an amalgamated corporation and subsection 88(9) of the *Taxation Act, 2007* (Ontario) applies, enter the salaries and wages paid in the previous tax year by the predecessor corporations.

**Part 4 – Calculation of the Ontario co-operative education tax credit**

Complete a separate entry for each student for each qualifying work placement that ended in the corporation's tax year. If a qualifying work placement would otherwise exceed four consecutive months, divide the WP into periods of four consecutive months and enter each full period of four consecutive months as a separate WP. If the WP does not divide equally into four-month periods and if the period that is less than 4 months is 10 or more consecutive weeks, then enter that period as a separate WP. If that period is less than 10 consecutive weeks, then include it with the WP for the last period of 4 consecutive months. Consecutive WPs with two or more associated corporations are deemed to be with only one corporation, as designated by the corporations.

<b>A</b> Name of university, college, or other eligible educational institution <b>400</b>		<b>B</b> Name of qualifying co-operative education program <b>405</b>
1. Brock		MBA - Accounting
2. Brock		MBA - Accounting
3. Brock		MBA - Finance
4. Brock		Business Administration
5. Brock		Business Administration
6. Brock		Business Administration
7. Brock		Masters of Business Economics
8. Brock		Masters of Business Economics
9. Brock		Economics
10. Brock		Economics
11. Brock		Business Administration
12. Brock		Business Economics
13. Brock		Business Economics
14. Brock		Accounting
15. Brock		Business Administration
16. Brock		Business Administration
17. Brock		MBA
18. Brock		MBA
19. Brock		MBA
20. Brock		Business Administration
21. Brock		Business Administration
22. Brock		Computer Science/IT
23. Brock		Masters of Business Economics

	<b>A</b> Name of university, college, or other eligible educational institution <b>400</b>	<b>B</b> Name of qualifying co-operative education program <b>405</b>
24.	Brock	Masters of Business Economics
25.	Brock	Business Admin
26.	Brock	Business Administration
27.	Brock	Business Administration
28.	Brock	Business Administration
29.	Brock	Business Economics
30.	Brock	MBE
31.	Brock	MBE
32.	Brock	Business Administration
33.	Brock	Business Administration
34.	Brock	Business
35.	Brock	Finance
36.	Brock	Business Administration
37.	Brock	Business Administration
38.	Brock	Accounting
39.	Brock	Accounting
40.	Brock	Master of Business Economics
41.	Brock	Finance
42.	Brock	Economics
43.	Brock	Business Administration
44.	Brock	MBA
45.	Brock	Business Administration
46.	Carleton	Electrical Engineer
47.	Carleton	Civil Engineer
48.	Carleton	Civil Engineer
49.	Carleton	Electrical Engineer
50.	Centennial College	Finance
51.	Fanshawe	Environmental Technology
52.	Georgian	Electrical Engineer Technician/Technology
53.	Georgian	Electrical Engineer Technician/Technology
54.	Georgian	EET
55.	Georgian	Human Resources
56.	Georgian	EET
57.	Georgian	EET
58.	Georgian	Business Administration
59.	Georgian	Electrical Engineer Technician/Technology
60.	Georgian	Electrical Engineer Technician/Technology
61.	Georgian	Electrical Engineer Technician/Technology
62.	Georgian	Electrical Engineer Technician/Technology
63.	Georgian	Electrical Engineer Technician/Technology
64.	Georgian	Electrical Engineer Technician/Technology
65.	Georgian	Electrical Engineer Technician/Technology
66.	Georgian	Civil Engineer
67.	Georgian	Electrical Engineering Technology
68.	Georgian	Electrical Engineer Technician/Technology
69.	Georgian	Electrical Engineer Technician/Technology
70.	Georgian	Computer Science
71.	Georgian	EET
72.	Georgian	Electrical Engineering Technology
73.	Georgian	Electrical Engineering
74.	Georgian	Business Administration
75.	Georgian	Business Administration
76.	Georgian	EET
77.	Georgian	Electrical Engineer
78.	Georgian	Computer Systems Technician - Networking

	<b>A</b> Name of university, college, or other eligible educational institution <b>400</b>	<b>B</b> Name of qualifying co-operative education program <b>405</b>
79.	Georgian	Electrical Engineering
80.	Georgian	Electrical Engineering Technology
81.	Georgian	EET
82.	Georgian	Electrical Engineer Technician/Technology
83.	Georgian	Computer Science IT
84.	Georgian	Electrical Engineering Technology
85.	Georgian	Electrical Engineer Technician/Technology
86.	Georgian	Electrical Engineer Technician/Technology
87.	Georgian	Electrical Engineering
88.	Georgian	Electrical Engineer
89.	Georgian	Electrical Engineer Technician/Technology
90.	Georgian	Electrical Engineer Technician/Technology
91.	Georgian	Electrical Engineer
92.	Georgian	Electrical Engineer
93.	Georgian	EET
94.	Georgian	Electrical Engineering Technology
95.	Georgian	Computer Programmer Analyst
96.	Georgian	EET
97.	Georgian	EET
98.	Georgian	Electrical Engineering Technologist - Automated
99.	Georgian	Business Administration
100.	Georgian	EET
101.	Georgian	Electrical Engineer Technician/Technology
102.	Georgian	Electrical Engineer Technician/Technology
103.	Georgian	Electrical Engineer Technician/Technology
104.	Georgian	Electrical Engineer Technician/Technology
105.	Georgian	Electrical Engineering
106.	Georgian	Electrical Engineer Technician/Technology
107.	Georgian	Business Administration
108.	Georgian	Electrical Engineer Technician/Technology
109.	Georgian	EET
110.	Georgian	Electrical Engineer Technician/Technology
111.	Georgian	Business Administration
112.	Georgian	Electrical Engineer Technician/Technology
113.	Georgian	Electrical Engineering
114.	Georgian	Electrical Engineer Technician/Technology
115.	Georgian	Electrical Engineering Technology
116.	Georgian	Business Administration
117.	Georgian	Electrical Engineer Technician/Technology
118.	Georgian	Electrical Engineer Technician/Technology
119.	Georgian	EET
120.	Georgian	Electrical Engineer Technician/Technology
121.	Georgian	Electrical Engineer
122.	Georgian	Electrical Engineer Technician/Technology
123.	Georgian	Electrical Engineering Technology
124.	Georgian	Electrical Engineer Technician/Technology
125.	Georgian	Human Resources
126.	Guelph	Real Estate
127.	Guelph	Real Estate
128.	Guelph	Real Estate
129.	Guelph	Real Estate
130.	Guelph	Accounting
131.	Guelph	Finance
132.	Guelph	Commerce - Real Estate & Housing
133.	Guelph	Real Estate

	<b>A</b> Name of university, college, or other eligible educational institution <b>400</b>	<b>B</b> Name of qualifying co-operative education program <b>405</b>
134.	Guelph	Commerce - Real Estate & Housing
135.	Guelph	Commerce - Real Estate & Housing
136.	Guelph	Commerce - Real Estate & Housing
137.	Guelph	Commerce
138.	Guelph	Commerce - Real Estate & Housing
139.	Guelph	Commerce - Real Estate & Housing
140.	Guelph	Commerce
141.	Lakehead	computer Science
142.	Lakehead	Electrical Engineer
143.	Lakehead	Electrical Engineer
144.	Lakehead	Computer Science
145.	Lakehead	Computer Science
146.	Lambton	Electrical Engineer
147.	Lambton	Instrumentation and Control Engineering Technologist
148.	Laurier	Business Administration
149.	McMaster	Electrical Engineer
150.	McMaster	Engineer
151.	McMaster	Engineer
152.	McMaster	Engineer
153.	McMaster	Business Administration
154.	McMaster	Business Administration
155.	McMaster	Engineer
156.	McMaster	Engineer
157.	McMaster	Engineer
158.	McMaster	Finance
159.	McMaster	Engineer
160.	McMaster	Electrical Engineering
161.	McMaster	Electrical Engineering
162.	McMaster	Electrical Engineering
163.	McMaster	MBA
164.	McMaster	MBA
165.	McMaster	Electrical Engineer
166.	McMaster	Electrical Engineering
167.	McMaster	Electrical Engineering
168.	McMaster	Electrical Engineering
169.	McMaster	Electrical Engineer
170.	McMaster	Math & Stats
171.	McMaster	Energy Engineer
172.	McMaster	Electrical Engineer
173.	McMaster	Electrical Engineer
174.	McMaster	Electrical Engineering Technology
175.	McMaster	Electrical Engineering Technology
176.	McMaster	Electrical Engineering Technology
177.	McMaster	Electrical Engineering
178.	McMaster	Electrical Engineering
179.	McMaster	Electrical Engineering
180.	McMaster	Electrical Engineer
181.	McMaster	Electrical Engineer
182.	McMaster	Energy Engineer
183.	McMaster	Energy Engineer
184.	McMaster	Energy Engineer
185.	McMaster	Electrical Engineer
186.	McMaster	Commerce
187.	McMaster	Electrical Engineer
188.	McMaster	Electrical Engineer



	<b>A</b> Name of university, college, or other eligible educational institution <b>400</b>	<b>B</b> Name of qualifying co-operative education program <b>405</b>
189.	McMaster	Math & Stats
190.	McMaster	Math & Stats
191.	McMaster	Electrical Engineer
192.	McMaster	Electrical Engineer
193.	McMaster	Math/Stats
194.	McMaster	Electrical Engineer
195.	McMaster	Electrical Engineer
196.	McMaster	Electrical Engineering
197.	McMaster	Electrical Engineering
198.	McMaster	Electrical Engineering
199.	McMaster	Electrical Engineer
200.	McMaster	Electrical Engineering
201.	McMaster	Electrical Engineer
202.	McMaster	Electrical Engineer
203.	McMaster	Energy Engineer
204.	McMaster	Energy Engineer
205.	McMaster	Electrical Engineering
206.	McMaster	Electrical Engineering
207.	McMaster	Electrical Engineering
208.	McMaster	Electrical Engineer
209.	McMaster	Electrical Engineer
210.	McMaster	Electrical Engineer
211.	McMaster	Electrical Engineer
212.	McMaster	Electrical Engineer
213.	McMaster	Electrical Engineer
214.	McMaster	Electrical Engineer
215.	McMaster	Electrical Engineer
216.	McMaster	Energy Engineer
217.	McMaster	Energy Engineer
218.	McMaster	Electrical Engineering
219.	McMaster	Electrical Engineer
220.	McMaster	Energy Engineer
221.	McMaster	Electrical Engineer
222.	McMaster	Electrical Engineer
223.	McMaster	Electrical Engineering
224.	McMaster	Electrical Engineering
225.	McMaster	Electrical Engineering Technology
226.	McMaster	Electrical Engineering Technology
227.	McMaster	Electrical Engineer
228.	McMaster	Electrical Engineer
229.	McMaster	Electrical Engineer
230.	McMaster	Electrical Engineer
231.	McMaster	Electrical Engineering
232.	McMaster	Electrical Engineering
233.	McMaster	Electrical Engineer
234.	Mohawk	Electrical Engineering
235.	Mohawk	Electrical Engineering
236.	Mohawk	Electrical Engineering
237.	Mohawk	Electrical Engineering
238.	Mohawk	Electrical Engineering
239.	Mohawk	Electrical Engineer
240.	Mohawk	Electrical Engineering Technology
241.	Mohawk	Electrical Engineering Technology
242.	Mohawk	Environmental Technician
243.	Mohawk	Environmental Technician

	<b>A</b> Name of university, college, or other eligible educational institution <b>400</b>	<b>B</b> Name of qualifying co-operative education program <b>405</b>
244.	Mohawk	Electrical Engineering Technology
245.	Mohawk	Electrical Engineering Technology
246.	Mohawk	Electrical Engineer Technician/Technology
247.	Mohawk	Electrical Engineer Technology
248.	Mohawk	EET
249.	Mohawk	Electrical Engineer Technician/Technology
250.	Mohawk	EET
251.	Mohawk	EET
252.	Mohawk	Electrical Engineering Technology
253.	Mohawk	Electrical Engineering Technology
254.	Mohawk	Electrical Engineering Technology
255.	Mohawk	Electrical Engineering Technology
256.	Mohawk	Electrical Engineering Technology
257.	Mohawk	Electrical Engineering Technology
258.	Mohawk	Electrical Engineer Technician/Technology
259.	Mohawk	Electrical Engineer
260.	Mohawk	Electrical Engineering Technology
261.	Mohawk	Electrical Engineering Technology
262.	Mohawk	Electrical Engineering Technology
263.	Mohawk	Electrical Engineering Technology
264.	Mohawk	Electrical Engineering Technologies Control
265.	Mohawk	Electrical Engineering Technology
266.	Mohawk	Electrical Engineering Technology
267.	Mohawk	Electrical Engineering Technology
268.	Mohawk	Electrical Engineering Technology
269.	Mohawk	Electrical Engineering Technology
270.	Mohawk	Electrical Engineer
271.	Mohawk	Electrical Engineering Technology
272.	Mohawk	Electrical Engineering Technology
273.	Mohawk	Electrical Engineer Technology
274.	Mohawk	Electrical Engineering Technology
275.	Mohawk	Electrical Engineering Technology
276.	Mohawk	Electrical Engineering Technology
277.	Mohawk	Electrical Engineering Technology
278.	Queens	Electrical Engineer
279.	Queens	Mechanical Engineer
280.	Ryerson	Occupational Health & Safety
281.	Ryerson	Electrical Engineer
282.	Ryerson	Mechanical Engineer
283.	Ryerson	Civil Engineer
284.	Ryerson	Electrical Engineering
285.	Ryerson	Electrical Engineer
286.	Ryerson	Electrical Engineer
287.	Ryerson (IEEOB)	Electrical Engineering
288.	Ryerson (IEEOB)	Electrical Engineering
289.	Sheridan	Finance
290.	Sheridan	Technical Illustration
291.	Sheridan	Telecommunications
292.	Sir Sanford Fleming	Security
293.	Toronto	Civil Engineer
294.	Toronto	Electrical Engineering
295.	Toronto	Electrical Engineer
296.	Toronto	Electrical Engineer
297.	Toronto	Electrical Engineering
298.	Toronto	Accounting

	<b>A</b> Name of university, college, or other eligible educational institution <b>400</b>	<b>B</b> Name of qualifying co-operative education program <b>405</b>
299.	Toronto	Electrical Engineer
300.	Toronto	Electrical Engineer
301.	Toronto	Electrical Engineer
302.	Toronto	Industrial Engineering
303.	Toronto	Civil Engineer
304.	Toronto	Electrical Engineering
305.	Toronto	Electrical Engineering
306.	Toronto	Engineer
307.	Toronto	Electrical Engineering
308.	Toronto	Business Administration
309.	Toronto	Civil Engineer
310.	Toronto	Electrical Engineer
311.	Toronto	Finance
312.	Toronto	Electrical Engineer
313.	Toronto	Engineering Science
314.	Toronto	Civil Engineer
315.	Toronto	Engineering Science
316.	Toronto	Electrical Engineering
317.	Toronto	Electrical Engineering
318.	Toronto - Scarborough	Finance
319.	Toronto Scarborough	Accounting
320.	Toronto Scarborough	Finance
321.	UOIT	Electrical Engineer
322.	UOIT	Electrical Engineer
323.	UOIT	Electrical Engineering
324.	UOIT	Electrical Engineer
325.	UOIT	Finance
326.	UOIT	Electrical Engineering
327.	UOIT	Electrical Engineer
328.	UOIT	Electrical Engineer
329.	UOIT	Electrical Engineering
330.	UOIT	Mechanical Engineer
331.	UOIT	Electrical Engineer
332.	Waterloo	Electrical Engineering
333.	Waterloo	Electrical Engineering
334.	Waterloo	Geography & Environmental
335.	Waterloo	Geography GIS
336.	Waterloo	Mechatronics Engineering
337.	Waterloo	Electrical Engineering
338.	Waterloo	Computer Science
339.	Waterloo	Finance
340.	Waterloo	Electrical Engineering
341.	Waterloo	Electrical Engineering
342.	Waterloo	Environment and Business
343.	Waterloo	Electrical Engineer
344.	Waterloo	Electrical Engineering
345.	Waterloo	Electrical Engineer
346.	Waterloo	Math
347.	Waterloo	Math
348.	Waterloo	Electrical Engineer
349.	Waterloo	Math & Business
350.	Waterloo	Statistics
351.	Waterloo	Electrical Engineer
352.	Waterloo	Math
353.	Waterloo	Electrical Engineer

	<div><b>A</b></div> <div>Name of university, college, or other eligible educational institution</div> <div><b>400</b></div>		<div><b>B</b></div> <div>Name of qualifying co-operative education program</div> <div><b>405</b></div>	
354.	Western		Electrical Engineer	
355.	Western		Electrical Engineer	
356.	Western		Finance	
357.	Western		Finance	
358.	Western		Business Administration	
359.	Western		Civil Engineer	
360.	Western		Civil Engineer	
361.	Western		Civil Engineer	
362.	Western		Electrical Engineering	
363.	Western		Electrical Engineering	
364.	Western		Electrical Engineer	
365.	Western		Electrical Engineer	
366.	Western		Electrical Engineer	
367.	Western		Electrical Engineer	
368.	Western		Electrocal Engineering	
369.	Western		Electrical Engineer	
370.	Western		Electrical Engineer	
371.	Western		Engineering Science	
372.	Western		Engineering Science	
373.	Windsor		Electrical Engineering	
374.	Windsor		Civil Engineer	
375.	Windsor		Electrical Engineer	
376.	Windsor		Computer Science	
377.	Windsor		Electrical Engineering	
378.	Windsor		Electrical Engineering	
379.	Windsor		Electrical Engineering	
380.	Windsor		Business Administration	
381.	Windsor		Business Administration	
382.	Windsor		Business Administration	
383.	York		Computer Science	
384.	York		Business Admin/IT	
385.				
386.				
387.				
388.				
389.				
390.				
391.				
392.				
393.				

	<div><b>C</b></div> <div>Name of student</div> <div><b>410</b></div>		<div><b>D</b></div> <div>Start date of WP (see note 1 below)</div> <div><b>430</b></div>		<div><b>E</b></div> <div>End date of WP (see note 2 below)</div> <div><b>435</b></div>	
1.	Co-op Student #1		2011-01-03		2011-04-30	
2.	Co-op Student #2		2011-05-01		2011-08-31	
3.	Co-op Student #3		2011-09-01		2011-12-23	
4.	Co-op Student #4		2011-01-03		2011-05-26	
5.	Co-op Student #5		2011-05-01		2011-08-31	
6.	Co-op Student #6		2011-01-06		2011-04-30	
7.	Co-op Student #7		2011-01-06		2011-04-30	
8.	Co-op Student #8		2011-05-01		2011-08-31	

	<b>C</b> Name of student	<b>D</b> Start date of WP (see note 1 below)	<b>E</b> End date of WP (see note 2 below)
	<b>410</b>	<b>430</b>	<b>435</b>
9.	Co-op Student #9	2011-05-09	2011-08-31
10.	Co-op Student #10	2011-09-01	2011-12-31
11.	Co-op Student #11	2011-09-06	2011-12-30
12.	Co-op Student #12	2011-05-05	2011-08-29
13.	Co-op Student #13	2011-08-29	2011-12-31
14.	Co-op Student #14	2011-01-10	2011-04-29
15.	Co-op Student #15	2011-05-01	2011-08-31
16.	Co-op Student #16	2011-01-05	2011-04-29
17.	Co-op Student #17	2011-01-10	2011-04-30
18.	Co-op Student #18	2011-05-01	2011-08-31
19.	Co-op Student #19	2011-01-03	2011-04-27
20.	Co-op Student #20	2011-01-01	2011-04-30
21.	Co-op Student #21	2011-05-01	2011-08-24
22.	Co-op Student #22	2011-01-03	2011-05-06
23.	Co-op Student #23	2011-04-28	2011-08-31
24.	Co-op Student #24	2011-09-01	2011-12-31
25.	Co-op Student #25	2011-09-19	2011-12-30
26.	Co-op Student #26	2011-08-11	2011-12-30
27.	Co-op Student #27	2011-05-02	2011-08-31
28.	Co-op Student #28	2011-09-01	2011-12-23
29.	Co-op Student #29	2011-01-01	2011-04-29
30.	Co-op Student #30	2011-09-01	2011-12-31
31.	Co-op Student #31	2011-05-02	2011-08-30
32.	Co-op Student #32	2011-05-01	2011-08-31
33.	Co-op Student #33	2011-01-01	2011-04-30
34.	Co-op Student #34	2011-01-01	2011-04-30
35.	Co-op Student #35	2011-09-01	2011-12-31
36.	Co-op Student #36	2011-09-01	2011-12-21
37.	Co-op Student #37	2011-05-05	2011-08-31
38.	Co-op Student #38	2011-05-01	2011-08-31
39.	Co-op Student #39	2011-01-01	2011-04-30
40.	Co-op Student #40	2011-01-01	2011-04-30
41.	Co-op Student #41	2011-08-23	2011-12-12
42.	Co-op Student #42	2011-05-09	2011-08-31
43.	Co-op Student #43	2011-09-01	2011-12-30
44.	Co-op Student #44	2011-01-01	2011-04-30
45.	Co-op Student #45	2011-09-01	2011-12-30
46.	Co-op Student #46	2011-08-25	2011-12-31
47.	Co-op Student #47	2011-05-06	2011-08-31
48.	Co-op Student #48	2011-01-01	2011-04-30
49.	Co-op Student #49	2011-09-06	2011-12-31
50.	Co-op Student #50	2011-08-24	2011-12-31
51.	Co-op Student #51	2011-01-06	2011-04-29
52.	Co-op Student #52	2011-01-03	2011-04-29
53.	Co-op Student #53	2011-09-06	2011-12-23
54.	Co-op Student #54	2011-09-06	2011-12-22
55.	Co-op Student #55	2011-04-26	2011-09-02
56.	Co-op Student #56	2011-08-22	2012-01-06
57.	Co-op Student #57	2011-09-06	2011-12-23
58.	Co-op Student #58	2011-08-22	2012-01-06
59.	Co-op Student #59	2011-01-03	2011-05-06
60.	Co-op Student #60	2011-09-06	2011-12-23
61.	Co-op Student #61	2011-05-02	2011-09-02
62.	Co-op Student #62	2011-09-06	2011-12-23

	<b>C</b> Name of student	<b>D</b> Start date of WP (see note 1 below)	<b>E</b> End date of WP (see note 2 below)
	<b>410</b>	<b>430</b>	<b>435</b>
63.	Co-op Student #63	2011-09-06	2011-12-23
64.	Co-op Student #64	2011-09-06	2011-12-23
65.	Co-op Student #65	2011-01-03	2011-04-29
66.	Co-op Student #66	2011-09-06	2011-12-23
67.	Co-op Student #67	2011-01-03	2011-04-29
68.	Co-op Student #68	2011-09-06	2011-12-23
69.	Co-op Student #69	2011-09-06	2011-12-23
70.	Co-op Student #70	2011-04-26	2011-09-02
71.	Co-op Student #71	2011-09-06	2011-12-23
72.	Co-op Student #72	2011-05-02	2011-09-02
73.	Co-op Student #73	2011-01-01	2011-04-29
74.	Co-op Student #74	2011-04-26	2011-09-09
75.	Co-op Student #75	2011-09-09	2011-12-31
76.	Co-op Student #76	2011-09-06	2011-12-23
77.	Co-op Student #77	2011-05-02	2011-09-02
78.	Co-op Student #78	2011-01-10	2011-04-29
79.	Co-op Student #79	2011-01-03	2011-04-29
80.	Co-op Student #80	2011-01-03	2011-05-06
81.	Co-op Student #81	2011-08-22	2012-01-06
82.	Co-op Student #82	2011-09-06	2011-12-23
83.	Co-op Student #83	2011-08-29	2011-12-30
84.	Co-op Student #84	2011-01-03	2011-04-29
85.	Co-op Student #85	2011-09-06	2011-12-23
86.	Co-op Student #86	2011-09-06	2011-12-23
87.	Co-op Student #87	2011-05-02	2011-08-31
88.	Co-op Student #88	2011-09-06	2011-12-30
89.	Co-op Student #89	2011-05-02	2011-09-02
90.	Co-op Student #90	2011-09-06	2011-12-23
91.	Co-op Student #91	2011-04-18	2011-09-02
92.	Co-op Student #92	2011-09-02	2012-01-06
93.	Co-op Student #93	2011-09-06	2012-01-06
94.	Co-op Student #94	2011-05-02	2011-09-02
95.	Co-op Student #95	2011-01-10	2011-04-29
96.	Co-op Student #96	2011-09-06	2011-12-23
97.	Co-op Student #97	2011-09-06	2011-12-22
98.	Co-op Student #98	2011-01-03	2011-04-29
99.	Co-op Student #99	2011-01-01	2011-05-06
100.	Co-op Student #100	2011-09-06	2011-12-23
101.	Co-op Student #101	2011-08-29	2012-01-06
102.	Co-op Student #102	2011-09-06	2011-12-23
103.	Co-op Student #103	2011-09-06	2011-12-23
104.	Co-op Student #104	2011-05-02	2011-09-02
105.	Co-op Student #105	2011-05-01	2011-08-31
106.	Co-op Student #106	2011-09-06	2011-12-23
107.	Co-op Student #107	2011-01-01	2011-04-30
108.	Co-op Student #108	2011-09-06	2011-12-23
109.	Co-op Student #109	2011-09-06	2011-12-23
110.	Co-op Student #110	2011-05-02	2011-09-02
111.	Co-op Student #111	2011-01-01	2011-04-30
112.	Co-op Student #112	2011-05-02	2011-12-23
113.	Co-op Student #113	2011-01-01	2011-04-30
114.	Co-op Student #114	2011-09-06	2011-12-23
115.	Co-op Student #115	2011-05-02	2011-09-02
116.	Co-op Student #116	2011-08-29	2012-01-06

	<b>C</b> Name of student	<b>D</b> Start date of WP (see note 1 below)	<b>E</b> End date of WP (see note 2 below)
	<b>410</b>	<b>430</b>	<b>435</b>
117.	Co-op Student #117	2011-05-02	2011-09-02
118.	Co-op Student #118	2011-09-06	2011-12-23
119.	Co-op Student #119	2011-09-06	2011-12-23
120.	Co-op Student #120	2011-09-06	2011-12-23
121.	Co-op Student #121	2011-09-06	2011-12-23
122.	Co-op Student #122	2011-09-06	2011-12-23
123.	Co-op Student #123	2011-01-01	2011-04-30
124.	Co-op Student #124	2011-09-06	2011-12-23
125.	Co-op Student #125	2011-04-26	2011-09-02
126.	Co-op Student #126	2011-05-01	2011-09-09
127.	Co-op Student #127	2011-01-04	2011-04-30
128.	Co-op Student #128	2011-05-02	2011-08-26
129.	Co-op Student #129	2011-09-01	2011-12-23
130.	Co-op Student #130	2011-06-07	2011-09-02
131.	Co-op Student #131	2011-09-02	2011-12-30
132.	Co-op Student #132	2011-05-02	2011-08-26
133.	Co-op Student #133	2011-09-01	2011-12-23
134.	Co-op Student #134	2011-05-02	2011-08-31
135.	Co-op Student #135	2011-09-01	2011-12-23
136.	Co-op Student #136	2011-05-02	2011-08-31
137.	Co-op Student #137	2011-09-01	2011-12-23
138.	Co-op Student #138	2011-05-02	2011-08-31
139.	Co-op Student #139	2011-09-01	2011-12-23
140.	Co-op Student #140	2011-01-01	2011-04-30
141.	Co-op Student #141	2011-04-17	2011-09-17
142.	Co-op Student #142	2011-05-01	2011-08-26
143.	Co-op Student #143	2011-01-01	2011-04-30
144.	Co-op Student #144	2011-05-01	2011-08-31
145.	Co-op Student #145	2011-01-03	2011-04-30
146.	Co-op Student #146	2011-05-02	2011-09-02
147.	Co-op Student #147	2011-05-02	2011-09-02
148.	Co-op Student #148	2011-01-05	2011-04-29
149.	Co-op Student #149	2011-09-01	2011-12-31
150.	Co-op Student #150	2011-05-01	2011-08-31
151.	Co-op Student #151	2011-09-01	2011-12-31
152.	Co-op Student #152	2011-01-01	2011-04-30
153.	Co-op Student #153	2011-05-03	2011-08-31
154.	Co-op Student #154	2011-09-01	2011-12-23
155.	Co-op Student #155	2011-05-01	2011-08-31
156.	Co-op Student #156	2011-09-01	2011-12-16
157.	Co-op Student #157	2011-01-01	2011-04-30
158.	Co-op Student #158	2011-01-01	2011-09-01
159.	Co-op Student #159	2011-01-01	2011-04-29
160.	Co-op Student #160	2011-02-01	2011-04-30
161.	Co-op Student #161	2011-05-12	2011-08-31
162.	Co-op Student #162	2011-09-01	2011-12-31
163.	Co-op Student #163	2011-05-01	2011-09-02
164.	Co-op Student #164	2011-01-01	2011-04-30
165.	Co-op Student #165	2011-05-02	2011-08-26
166.	Co-op Student #166	2011-05-01	2011-08-31
167.	Co-op Student #167	2011-09-01	2011-12-30
168.	Co-op Student #168	2011-01-03	2011-04-30
169.	Co-op Student #169	2011-05-02	2011-08-26
170.	Co-op Student #170	2011-05-02	2011-08-31

	<b>C</b> Name of student  <b>410</b>	<b>D</b> Start date of WP (see note 1 below)  <b>430</b>	<b>E</b> End date of WP (see note 2 below)  <b>435</b>
171.	Co-op Student #171	2011-09-06	2011-12-31
172.	Co-op Student #172	2011-05-02	2011-08-31
173.	Co-op Student #173	2011-09-01	2011-12-31
174.	Co-op Student #174	2011-01-01	2011-04-30
175.	Co-op Student #175	2011-05-01	2011-08-31
176.	Co-op Student #176	2011-09-01	2011-12-31
177.	Co-op Student #177	2011-05-01	2011-08-31
178.	Co-op Student #178	2011-09-01	2011-12-31
179.	Co-op Student #179	2011-01-03	2011-04-30
180.	Co-op Student #180	2011-05-01	2011-08-26
181.	Co-op Student #181	2011-01-01	2011-04-30
182.	Co-op Student #182	2011-01-03	2011-04-30
183.	Co-op Student #183	2011-05-01	2011-08-31
184.	Co-op Student #184	2011-09-01	2011-12-22
185.	Co-op Student #185	2012-09-06	2012-12-21
186.	Co-op Student #186	2011-01-01	2011-04-30
187.	Co-op Student #187	2011-05-02	2011-08-31
188.	Co-op Student #188	2011-09-01	2011-12-31
189.	Co-op Student #189	2011-05-01	2011-08-30
190.	Co-op Student #190	2011-01-05	2011-04-29
191.	Co-op Student #191	2011-05-02	2011-08-26
192.	Co-op Student #192	2011-09-06	2011-12-31
193.	Co-op Student #193	2011-05-02	2011-08-31
194.	Co-op Student #194	2011-05-02	2011-08-31
195.	Co-op Student #195	2011-09-01	2011-12-31
196.	Co-op Student #196	2011-05-01	2011-08-31
197.	Co-op Student #197	2011-09-01	2011-12-31
198.	Co-op Student #198	2011-01-03	2011-04-30
199.	Co-op Student #199	2011-09-01	2011-12-31
200.	Co-op Student #200	2011-01-01	2011-04-29
201.	Co-op Student #201	2011-05-01	2011-08-27
202.	Co-op Student #202	2011-01-01	2011-04-30
203.	Co-op Student #203	2011-01-01	2011-05-01
204.	Co-op Student #204	2011-05-01	2011-08-30
205.	Co-op Student #205	2011-05-01	2011-08-31
206.	Co-op Student #206	2011-09-01	2011-12-31
207.	Co-op Student #207	2011-01-03	2011-04-30
208.	Co-op Student #208	2011-04-26	2011-08-26
209.	Co-op Student #209	2011-09-08	2011-12-31
210.	Co-op Student #210	2011-05-02	2011-08-31
211.	Co-op Student #211	2011-09-01	2011-12-31
212.	Co-op Student #212	2011-09-01	2011-12-31
213.	Co-op Student #213	2011-05-02	2011-08-31
214.	Co-op Student #214	2011-09-01	2011-12-31
215.	Co-op Student #215	2011-05-02	2011-08-31
216.	Co-op Student #216	2011-05-01	2011-08-31
217.	Co-op Student #217	2011-01-01	2011-04-30
218.	Co-op Student #218	2011-01-01	2011-04-30
219.	Co-op Student #219	2011-05-02	2011-08-26
220.	Co-op Student #220	2011-01-01	2011-04-30
221.	Co-op Student #221	2011-05-01	2011-08-31
222.	Co-op Student #222	2011-05-01	2011-09-02
223.	Co-op Student #223	2011-09-01	2011-12-31
224.	Co-op Student #224	2011-05-05	2011-08-31



	<b>C</b> Name of student	<b>D</b> Start date of WP (see note 1 below)	<b>E</b> End date of WP (see note 2 below)
	<b>410</b>	<b>430</b>	<b>435</b>
225.	Co-op Student #225	2011-05-12	2011-08-31
226.	Co-op Student #226	2011-09-01	2011-12-31
227.	Co-op Student #227	2011-05-01	2011-09-02
228.	Co-op Student #228	2011-01-01	2011-04-30
229.	Co-op Student #229	2011-01-03	2011-04-30
230.	Co-op Student #230	2011-05-01	2011-08-31
231.	Co-op Student #231	2011-05-05	2011-08-31
232.	Co-op Student #232	2011-09-01	2011-12-31
233.	Co-op Student #233	2011-09-01	2011-12-31
234.	Co-op Student #234	2011-05-01	2011-08-31
235.	Co-op Student #235	2011-09-01	2011-12-30
236.	Co-op Student #236	2011-01-03	2011-04-30
237.	Co-op Student #237	2011-05-01	2011-09-02
238.	Co-op Student #238	2011-01-03	2011-04-30
239.	Co-op Student #239	2011-05-02	2011-09-02
240.	Co-op Student #240	2011-01-03	2011-04-29
241.	Co-op Student #241	2011-04-26	2011-09-02
242.	Co-op Student #242	2011-05-01	2011-08-19
243.	Co-op Student #243	2011-01-10	2011-04-30
244.	Co-op Student #244	2011-05-02	2011-09-02
245.	Co-op Student #245	2011-01-03	2011-04-30
246.	Co-op Student #246	2011-05-01	2011-09-02
247.	Co-op Student #247	2011-09-02	2011-12-31
248.	Co-op Student #248	2011-09-06	2011-12-30
249.	Co-op Student #249	2011-09-06	2011-12-31
250.	Co-op Student #250	2011-05-02	2011-09-02
251.	Co-op Student #251	2011-09-02	2011-11-23
252.	Co-op Student #252	2011-01-03	2011-04-29
253.	Co-op Student #253	2011-05-01	2011-08-31
254.	Co-op Student #254	2011-09-01	2011-12-30
255.	Co-op Student #255	2011-05-01	2011-08-31
256.	Co-op Student #256	2011-09-01	2011-12-30
257.	Co-op Student #257	2011-01-03	2011-04-30
258.	Co-op Student #258	2011-08-29	2011-12-31
259.	Co-op Student #259	2011-05-02	2011-09-02
260.	Co-op Student #260	2011-05-02	2011-09-02
261.	Co-op Student #261	2011-05-01	2011-08-31
262.	Co-op Student #262	2011-09-01	2011-12-23
263.	Co-op Student #263	2011-01-06	2011-04-30
264.	Co-op Student #264	2011-01-01	2011-04-20
265.	Co-op Student #265	2011-05-02	2011-09-02
266.	Co-op Student #266	2011-09-01	2011-12-23
267.	Co-op Student #267	2011-05-01	2011-08-31
268.	Co-op Student #268	2011-09-01	2011-12-31
269.	Co-op Student #269	2011-01-13	2011-04-30
270.	Co-op Student #270	2011-05-02	2011-09-02
271.	Co-op Student #271	2011-05-02	2011-09-02
272.	Co-op Student #272	2011-01-01	2011-04-30
273.	Co-op Student #273	2011-09-06	2011-12-23
274.	Co-op Student #274	2011-05-02	2011-09-02
275.	Co-op Student #275	2011-05-01	2011-08-31
276.	Co-op Student #276	2011-01-01	2011-04-30
277.	Co-op Student #277	2011-05-02	2011-09-02
278.	Co-op Student #278	2011-06-16	2011-12-31

	<b>C</b> Name of student  <b>410</b>	<b>D</b> Start date of WP (see note 1 below)  <b>430</b>	<b>E</b> End date of WP (see note 2 below)  <b>435</b>
279.	Co-op Student #279	2011-05-02	2011-12-31
280.	Co-op Student #280	2011-05-03	2011-08-26
281.	Co-op Student #281	2011-01-01	2011-09-02
282.	Co-op Student #282	2011-01-01	2011-08-24
283.	Co-op Student #283	2011-05-02	2011-12-30
284.	Co-op Student #284	2011-09-07	2011-12-16
285.	Co-op Student #285	2011-01-01	2011-08-26
286.	Co-op Student #286	2011-01-01	2011-05-02
287.	Co-op Student #287	2011-09-01	2011-12-31
288.	Co-op Student #288	2011-05-09	2011-08-31
289.	Co-op Student #289	2011-04-21	2011-09-02
290.	Co-op Student #290	2011-05-02	2011-08-26
291.	Co-op Student #291	2011-08-22	2011-12-30
292.	Co-op Student #292	2011-09-01	2011-12-31
293.	Co-op Student #293	2011-01-01	2011-09-02
294.	Co-op Student #294	2011-01-01	2011-08-03
295.	Co-op Student #295	2010-12-31	2011-08-31
296.	Co-op Student #296	2011-01-01	2011-09-07
297.	Co-op Student #297	2011-05-02	2011-08-31
298.	Co-op Student #298	2011-05-02	2011-08-31
299.	Co-op Student #299	2011-01-01	2011-08-31
300.	Co-op Student #300	2011-01-01	2011-08-31
301.	Co-op Student #301	2011-01-01	2011-09-02
302.	Co-op Student #302	2011-05-02	2011-12-31
303.	Co-op Student #303	2011-05-05	2011-12-31
304.	Co-op Student #304	2011-01-01	2011-08-31
305.	Co-op Student #305	2011-01-01	2011-09-01
306.	Co-op Student #306	2011-01-01	2011-09-02
307.	Co-op Student #307	2011-05-05	2011-12-30
308.	Co-op Student #308	2011-01-03	2011-04-30
309.	Co-op Student #309	2011-01-01	2011-08-26
310.	Co-op Student #310	2010-12-31	2011-08-26
311.	Co-op Student #311	2011-01-01	2011-07-04
312.	Co-op Student #312	2011-01-01	2011-09-07
313.	Co-op Student #313	2011-01-01	2011-09-01
314.	Co-op Student #314	2011-01-01	2011-09-02
315.	Co-op Student #315	2011-01-01	2011-08-31
316.	Co-op Student #316	2011-01-01	2011-07-30
317.	Co-op Student #317	2011-01-01	2011-04-29
318.	Co-op Student #318	2011-01-03	2011-04-30
319.	Co-op Student #319	2011-09-05	2011-12-21
320.	Co-op Student #320	2011-09-06	2011-12-31
321.	Co-op Student #321	2011-09-01	2011-12-31
322.	Co-op Student #322	2011-09-06	2011-12-31
323.	Co-op Student #323	2011-05-02	2011-12-31
324.	Co-op Student #324	2011-05-05	2011-12-30
325.	Co-op Student #325	2011-01-01	2011-08-31
326.	Co-op Student #326	2011-05-09	2011-12-30
327.	Co-op Student #327	2011-09-15	2011-12-31
328.	Co-op Student #328	2011-09-06	2011-12-31
329.	Co-op Student #329	2011-05-02	2011-12-31
330.	Co-op Student #330	2010-12-31	2011-09-02
331.	Co-op Student #331	2011-01-01	2011-08-31
332.	Co-op Student #332	2011-05-05	2011-08-31

	<b>C</b> Name of student	<b>D</b> Start date of WP (see note 1 below)	<b>E</b> End date of WP (see note 2 below)
	<b>410</b>	<b>430</b>	<b>435</b>
333.	Co-op Student #333	2011-05-01	2011-09-13
334.	Co-op Student #334	2011-01-03	2011-04-29
335.	Co-op Student #335	2011-09-06	2011-12-30
336.	Co-op Student #336	2011-05-09	2011-09-02
337.	Co-op Student #337	2011-01-06	2011-04-29
338.	Co-op Student #338	2011-01-06	2011-04-26
339.	Co-op Student #339	2011-01-06	2011-04-30
340.	Co-op Student #340	2011-01-03	2011-04-29
341.	Co-op Student #341	2011-05-02	2011-08-31
342.	Co-op Student #342	2011-01-03	2011-04-29
343.	Co-op Student #343	2011-01-01	2011-04-30
344.	Co-op Student #344	2011-08-31	2011-12-31
345.	Co-op Student #345	2011-08-24	2011-12-23
346.	Co-op Student #346	2011-09-06	2011-12-23
347.	Co-op Student #347	2011-09-06	2011-12-23
348.	Co-op Student #348	2011-08-15	2011-12-23
349.	Co-op Student #349	2011-01-01	2011-04-30
350.	Co-op Student #350	2011-05-01	2011-08-31
351.	Co-op Student #351	2011-09-08	2011-12-30
352.	Co-op Student #352	2011-08-22	2011-12-29
353.	Co-op Student #353	2011-05-02	2011-08-31
354.	Co-op Student #354	2011-05-04	2011-09-03
355.	Co-op Student #355	2011-05-02	2011-08-26
356.	Co-op Student #356	2011-05-01	2011-08-26
357.	Co-op Student #357	2011-01-01	2011-04-30
358.	Co-op Student #358	2011-01-01	2011-05-31
359.	Co-op Student #359	2011-05-05	2011-08-31
360.	Co-op Student #360	2011-09-01	2011-12-31
361.	Co-op Student #361	2011-05-02	2011-08-26
362.	Co-op Student #362	2011-05-02	2011-08-31
363.	Co-op Student #363	2011-09-01	2011-12-31
364.	Co-op Student #364	2011-05-10	2011-08-31
365.	Co-op Student #365	2011-01-01	2011-04-30
366.	Co-op Student #366	2011-05-06	2011-08-24
367.	Co-op Student #367	2011-05-02	2011-08-26
368.	Co-op Student #368	2011-01-01	2011-04-30
369.	Co-op Student #369	2011-01-01	2011-08-31
370.	Co-op Student #370	2011-05-03	2011-08-26
371.	Co-op Student #371	2011-05-01	2011-09-02
372.	Co-op Student #372	2011-01-01	2011-04-30
373.	Co-op Student #373	2011-01-01	2011-05-09
374.	Co-op Student #374	2011-04-26	2011-08-26
375.	Co-op Student #375	2011-08-22	2011-12-20
376.	Co-op Student #376	2011-01-01	2011-04-29
377.	Co-op Student #377	2011-05-01	2011-08-30
378.	Co-op Student #378	2011-09-07	2011-12-23
379.	Co-op Student #379	2011-01-01	2011-04-30
380.	Co-op Student #380	2011-05-01	2011-08-31
381.	Co-op Student #381	2011-01-06	2011-04-30
382.	Co-op Student #382	2011-01-01	2011-04-30
383.	Co-op Student #383	2011-01-01	2011-08-26
384.	Co-op Student #384	2011-05-02	2011-12-31
385.			
386.			

	<div>C</div> <div>Name of student</div> <div>410</div>	<div>D</div> <div>Start date of WP (see note 1 below)</div> <div>430</div>	<div>E</div> <div>End date of WP (see note 2 below)</div> <div>435</div>
387.			
388.			
389.			
390.			
391.			
392.			
393.			

Note 1: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the start date for the separate WP.

Note 2: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the end date for the separate WP.

**Part 4 – Calculation of the Ontario co-operative education tax credit (continued)**

	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)		<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)		<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
	<b>450</b>		<b>452</b>			
1.		10.000 %	19,008	25.000 %		17
2.		10.000 %	19,008	25.000 %		17
3.		10.000 %	19,008	25.000 %		16
4.		10.000 %	21,690	25.000 %		20
5.		10.000 %	19,860	25.000 %		17
6.		10.000 %	19,860	25.000 %		16
7.		10.000 %	22,330	25.000 %		16
8.		10.000 %	22,330	25.000 %		17
9.		10.000 %	11,949	25.000 %		16
10.		10.000 %	11,949	25.000 %		17
11.		10.000 %	11,535	25.000 %		16
12.		10.000 %	18,172	25.000 %		16
13.		10.000 %	18,172	25.000 %		18
14.		10.000 %	18,497	25.000 %		16
15.		10.000 %	17,521	25.000 %		17
16.		10.000 %	17,521	25.000 %		16
17.		10.000 %	19,971	25.000 %		16
18.		10.000 %	19,971	25.000 %		17
19.		10.000 %	15,772	25.000 %		16
20.		10.000 %	17,722	25.000 %		17
21.		10.000 %	17,722	25.000 %		16
22.		10.000 %	14,695	25.000 %		18
23.		10.000 %	18,906	25.000 %		17
24.		10.000 %	18,906	25.000 %		17
25.		10.000 %	11,720	25.000 %		15
26.		10.000 %	17,990	25.000 %		20
27.		10.000 %	17,564	25.000 %		17
28.		10.000 %	17,564	25.000 %		16
29.		10.000 %	65,958	25.000 %		17
30.		10.000 %	17,183	25.000 %		17
31.		10.000 %	17,183	25.000 %		17
32.		10.000 %	17,365	25.000 %		17
33.		10.000 %	17,365	25.000 %		17
34.		10.000 %	39,124	25.000 %		17
35.		10.000 %	13,845	25.000 %		17
36.		10.000 %	14,976	25.000 %		15
37.		10.000 %	14,976	25.000 %		16
38.		10.000 %	32,816	25.000 %		17
39.		10.000 %	32,816	25.000 %		17
40.		10.000 %	22,790	25.000 %		17
41.		10.000 %	16,305	25.000 %		15
42.		10.000 %	11,949	25.000 %		16
43.		10.000 %	14,830	25.000 %		17
44.		10.000 %	65,887	25.000 %		17
45.		10.000 %	13,845	25.000 %		17
46.		10.000 %	16,938	25.000 %		18
47.		10.000 %	20,798	25.000 %		16
48.		10.000 %	20,798	25.000 %		17
49.		10.000 %	15,387	25.000 %		16
50.		10.000 %	13,935	25.000 %		18
51.		10.000 %	14,548	25.000 %		16

	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)  <b>450</b>	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)  <b>452</b>	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
52.		10.000 %	13,522	25.000 %		17
53.		10.000 %	11,577	25.000 %		15
54.		10.000 %	11,494	25.000 %		14
55.		10.000 %	14,528	25.000 %		18
56.		10.000 %	13,629	25.000 %		20
57.		10.000 %	11,742	25.000 %		15
58.		10.000 %	13,629	25.000 %		20
59.		10.000 %	13,637	25.000 %		18
60.		10.000 %	12,494	25.000 %		15
61.		10.000 %	13,389	25.000 %		18
62.		10.000 %	11,907	25.000 %		15
63.		10.000 %	14,084	25.000 %		15
64.		10.000 %	12,514	25.000 %		15
65.		10.000 %	13,197	25.000 %		17
66.		10.000 %	12,078	25.000 %		15
67.		10.000 %	12,403	25.000 %		17
68.		10.000 %	12,403	25.000 %		15
69.		10.000 %	12,510	25.000 %		15
70.		10.000 %	13,733	25.000 %		18
71.		10.000 %	11,735	25.000 %		15
72.		10.000 %	13,405	25.000 %		18
73.		10.000 %	24,517	25.000 %		17
74.		10.000 %	14,641	25.000 %		19
75.		10.000 %	14,641	25.000 %		16
76.		10.000 %	12,249	25.000 %		15
77.		10.000 %	18,901	25.000 %		18
78.		10.000 %	10,966	25.000 %		16
79.		10.000 %	13,173	25.000 %		17
80.		10.000 %	13,684	25.000 %		18
81.		10.000 %	13,684	25.000 %		20
82.		10.000 %	11,735	25.000 %		15
83.		10.000 %	12,759	25.000 %		18
84.		10.000 %	12,667	25.000 %		17
85.		10.000 %	12,667	25.000 %		15
86.		10.000 %	11,638	25.000 %		15
87.		10.000 %	19,050	25.000 %		17
88.		10.000 %	15,188	25.000 %		16
89.		10.000 %	14,346	25.000 %		18
90.		10.000 %	11,405	25.000 %		15
91.		10.000 %	14,405	25.000 %		20
92.		10.000 %	14,405	25.000 %		18
93.		10.000 %	11,229	25.000 %		17
94.		10.000 %	13,599	25.000 %		18
95.		10.000 %	11,796	25.000 %		16
96.		10.000 %	11,477	25.000 %		15
97.		10.000 %	18,180	25.000 %		14
98.		10.000 %	12,261	25.000 %		17
99.		10.000 %	14,099	25.000 %		18
100.		10.000 %	11,897	25.000 %		15
101.		10.000 %	12,759	25.000 %		19
102.		10.000 %	12,155	25.000 %		15
103.		10.000 %	13,163	25.000 %		15
104.		10.000 %	15,550	25.000 %		18

	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)  <b>450</b>	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)  <b>452</b>	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
105.		10.000 %	13,733	25.000 %		17
106.		10.000 %	12,336	25.000 %		15
107.		10.000 %	15,555	25.000 %		17
108.		10.000 %	11,824	25.000 %		15
109.		10.000 %	12,229	25.000 %		15
110.		10.000 %	13,810	25.000 %		18
111.		10.000 %	13,564	25.000 %		17
112.		10.000 %	11,907	25.000 %		34
113.		10.000 %	24,273	25.000 %		17
114.		10.000 %	12,117	25.000 %		15
115.		10.000 %	13,159	25.000 %		18
116.		10.000 %	12,759	25.000 %		19
117.		10.000 %	13,677	25.000 %		18
118.		10.000 %	11,907	25.000 %		15
119.		10.000 %	14,281	25.000 %		15
120.		10.000 %	11,838	25.000 %		15
121.		10.000 %	12,494	25.000 %		15
122.		10.000 %	11,735	25.000 %		15
123.		10.000 %	12,924	25.000 %		17
124.		10.000 %	12,924	25.000 %		15
125.		10.000 %	14,528	25.000 %		18
126.		10.000 %	22,282	25.000 %		19
127.		10.000 %	22,282	25.000 %		16
128.		10.000 %	16,470	25.000 %		17
129.		10.000 %	16,470	25.000 %		16
130.		10.000 %	12,677	25.000 %		12
131.		10.000 %	12,677	25.000 %		17
132.		10.000 %	16,470	25.000 %		17
133.		10.000 %	16,470	25.000 %		16
134.		10.000 %	16,465	25.000 %		17
135.		10.000 %	16,465	25.000 %		16
136.		10.000 %	15,377	25.000 %		17
137.		10.000 %	15,377	25.000 %		16
138.		10.000 %	15,377	25.000 %		17
139.		10.000 %	15,377	25.000 %		16
140.		10.000 %	18,962	25.000 %		17
141.		10.000 %	26,443	25.000 %		22
142.		10.000 %	21,243	25.000 %		17
143.		10.000 %	21,243	25.000 %		17
144.		10.000 %	18,180	25.000 %		17
145.		10.000 %	18,180	25.000 %		17
146.		10.000 %	13,523	25.000 %		18
147.		10.000 %	15,421	25.000 %		18
148.		10.000 %	16,935	25.000 %		16
149.		10.000 %	16,718	25.000 %		17
150.		10.000 %	19,024	25.000 %		17
151.		10.000 %	19,024	25.000 %		17
152.		10.000 %	19,024	25.000 %		17
153.		10.000 %	17,788	25.000 %		16
154.		10.000 %	17,788	25.000 %		16
155.		10.000 %	19,981	25.000 %		17
156.		10.000 %	19,981	25.000 %		15
157.		10.000 %	19,981	25.000 %		17

	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)  <b>450</b>	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)  <b>452</b>	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
158.		10.000 %	41,879	25.000 %		34
159.		10.000 %	21,660	25.000 %		17
160.		10.000 %	10,941	25.000 %		12
161.		10.000 %	10,941	25.000 %		15
162.		10.000 %	10,941	25.000 %		17
163.		10.000 %	20,597	25.000 %		18
164.		10.000 %	20,597	25.000 %		17
165.		10.000 %	17,666	25.000 %		17
166.		10.000 %	19,559	25.000 %		17
167.		10.000 %	19,559	25.000 %		17
168.		10.000 %	19,559	25.000 %		17
169.		10.000 %	15,090	25.000 %		17
170.		10.000 %	18,688	25.000 %		17
171.		10.000 %	15,387	25.000 %		16
172.		10.000 %	17,564	25.000 %		17
173.		10.000 %	17,564	25.000 %		17
174.		10.000 %	18,908	25.000 %		17
175.		10.000 %	18,908	25.000 %		17
176.		10.000 %	18,908	25.000 %		17
177.		10.000 %	17,608	25.000 %		17
178.		10.000 %	17,608	25.000 %		17
179.		10.000 %	17,608	25.000 %		17
180.		10.000 %	19,955	25.000 %		17
181.		10.000 %	19,955	25.000 %		17
182.		10.000 %	16,780	25.000 %		17
183.		10.000 %	16,780	25.000 %		17
184.		10.000 %	16,780	25.000 %		15
185.		10.000 %	15,387	25.000 %		15
186.		10.000 %	40,862	25.000 %		17
187.		10.000 %	18,658	25.000 %		17
188.		10.000 %	18,658	25.000 %		17
189.		10.000 %	18,142	25.000 %		17
190.		10.000 %	18,142	25.000 %		16
191.		10.000 %	18,272	25.000 %		17
192.		10.000 %	15,387	25.000 %		16
193.		10.000 %	18,272	25.000 %		17
194.		10.000 %	17,782	25.000 %		17
195.		10.000 %	17,782	25.000 %		17
196.		10.000 %	17,322	25.000 %		17
197.		10.000 %	17,322	25.000 %		17
198.		10.000 %	17,322	25.000 %		17
199.		10.000 %	16,831	25.000 %		17
200.		10.000 %	22,593	25.000 %		17
201.		10.000 %	21,790	25.000 %		17
202.		10.000 %	21,790	25.000 %		17
203.		10.000 %	15,499	25.000 %		17
204.		10.000 %	15,499	25.000 %		17
205.		10.000 %	16,780	25.000 %		17
206.		10.000 %	16,780	25.000 %		17
207.		10.000 %	16,780	25.000 %		17
208.		10.000 %	19,340	25.000 %		17
209.		10.000 %	16,621	25.000 %		16
210.		10.000 %	17,686	25.000 %		17



	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)  <b>450</b>	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)  <b>452</b>	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
211.		10.000 %	17,686	25.000 %		17
212.		10.000 %	17,378	25.000 %		17
213.		10.000 %	17,378	25.000 %		17
214.		10.000 %	17,564	25.000 %		17
215.		10.000 %	17,564	25.000 %		17
216.		10.000 %	28,478	25.000 %		17
217.		10.000 %	28,478	25.000 %		17
218.		10.000 %	23,966	25.000 %		17
219.		10.000 %	17,647	25.000 %		17
220.		10.000 %	20,586	25.000 %		17
221.		10.000 %	20,586	25.000 %		17
222.		10.000 %	16,561	25.000 %		18
223.		10.000 %	18,002	25.000 %		17
224.		10.000 %	18,002	25.000 %		16
225.		10.000 %	16,462	25.000 %		15
226.		10.000 %	16,462	25.000 %		17
227.		10.000 %	18,720	25.000 %		18
228.		10.000 %	18,720	25.000 %		17
229.		10.000 %	18,865	25.000 %		17
230.		10.000 %	18,865	25.000 %		17
231.		10.000 %	17,988	25.000 %		16
232.		10.000 %	17,988	25.000 %		17
233.		10.000 %	35,847	25.000 %		17
234.		10.000 %	14,567	25.000 %		17
235.		10.000 %	14,567	25.000 %		17
236.		10.000 %	14,567	25.000 %		17
237.		10.000 %	15,623	25.000 %		18
238.		10.000 %	15,623	25.000 %		17
239.		10.000 %	15,433	25.000 %		18
240.		10.000 %	43,587	25.000 %		17
241.		10.000 %	14,404	25.000 %		18
242.		10.000 %	12,427	25.000 %		16
243.		10.000 %	12,427	25.000 %		16
244.		10.000 %	16,176	25.000 %		18
245.		10.000 %	15,091	25.000 %		17
246.		10.000 %	15,091	25.000 %		18
247.		10.000 %	15,091	25.000 %		17
248.		10.000 %	12,494	25.000 %		16
249.		10.000 %	12,692	25.000 %		16
250.		10.000 %	12,306	25.000 %		18
251.		10.000 %	12,306	25.000 %		11
252.		10.000 %	14,529	25.000 %		17
253.		10.000 %	14,529	25.000 %		17
254.		10.000 %	14,529	25.000 %		17
255.		10.000 %	14,480	25.000 %		17
256.		10.000 %	14,480	25.000 %		17
257.		10.000 %	14,480	25.000 %		17
258.		10.000 %	13,388	25.000 %		18
259.		10.000 %	18,074	25.000 %		18
260.		10.000 %	17,791	25.000 %		18
261.		10.000 %	14,937	25.000 %		17
262.		10.000 %	14,937	25.000 %		16
263.		10.000 %	14,937	25.000 %		16

	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)  <b>450</b>	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)  <b>452</b>	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
264.		10.000 %	17,756	25.000 %		15
265.		10.000 %	14,294	25.000 %		18
266.		10.000 %	14,294	25.000 %		16
267.		10.000 %	14,058	25.000 %		17
268.		10.000 %	14,058	25.000 %		17
269.		10.000 %	14,058	25.000 %		15
270.		10.000 %	15,773	25.000 %		18
271.		10.000 %	16,020	25.000 %		18
272.		10.000 %	13,872	25.000 %		17
273.		10.000 %	13,872	25.000 %		15
274.		10.000 %	15,983	25.000 %		18
275.		10.000 %	19,312	25.000 %		17
276.		10.000 %	19,312	25.000 %		17
277.		10.000 %	16,041	25.000 %		18
278.		10.000 %	27,554	25.000 %		28
279.		10.000 %	34,755	25.000 %		35
280.		10.000 %	18,597	25.000 %		16
281.		10.000 %	39,945	25.000 %		35
282.		10.000 %	41,127	25.000 %		33
283.		10.000 %	35,128	25.000 %		35
284.		10.000 %	55,068	25.000 %		14
285.		10.000 %	42,084	25.000 %		34
286.		10.000 %	21,257	25.000 %		17
287.		10.000 %	17,923	25.000 %		17
288.		10.000 %	17,923	25.000 %		16
289.		10.000 %	17,658	25.000 %		19
290.		10.000 %	17,438	25.000 %		17
291.		10.000 %	16,515	25.000 %		19
292.		10.000 %	14,470	25.000 %		17
293.		10.000 %	39,447	25.000 %		35
294.		10.000 %	37,387	25.000 %		30
295.		10.000 %	39,917	25.000 %		34
296.		10.000 %	37,556	25.000 %		35
297.		10.000 %	17,117	25.000 %		17
298.		10.000 %	17,107	25.000 %		17
299.		10.000 %	41,598	25.000 %		34
300.		10.000 %	45,204	25.000 %		34
301.		10.000 %	42,041	25.000 %		35
302.		10.000 %	35,128	25.000 %		35
303.		10.000 %	34,020	25.000 %		34
304.		10.000 %	41,944	25.000 %		34
305.		10.000 %	40,819	25.000 %		34
306.		10.000 %	40,205	25.000 %		35
307.		10.000 %	31,968	25.000 %		34
308.		10.000 %	43,111	25.000 %		17
309.		10.000 %	39,847	25.000 %		34
310.		10.000 %	42,352	25.000 %		34
311.		10.000 %	32,634	25.000 %		26
312.		10.000 %	39,751	25.000 %		35
313.		10.000 %	39,146	25.000 %		34
314.		10.000 %	38,039	25.000 %		35
315.		10.000 %	40,114	25.000 %		34
316.		10.000 %	39,501	25.000 %		30

	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)  <b>450</b>	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)  <b>452</b>	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
317.		10.000 %	21,729	25.000 %		17
318.		10.000 %	22,888	25.000 %		17
319.		10.000 %	17,107	25.000 %		15
320.		10.000 %	15,891	25.000 %		16
321.		10.000 %	13,845	25.000 %		17
322.		10.000 %	15,631	25.000 %		16
323.		10.000 %	35,289	25.000 %		35
324.		10.000 %	37,982	25.000 %		34
325.		10.000 %	21,526	25.000 %		34
326.		10.000 %	31,645	25.000 %		34
327.		10.000 %	13,837	25.000 %		15
328.		10.000 %	15,281	25.000 %		16
329.		10.000 %	35,128	25.000 %		35
330.		10.000 %	38,067	25.000 %		35
331.		10.000 %	44,187	25.000 %		34
332.		10.000 %	13,915	25.000 %		16
333.		10.000 %	20,582	25.000 %		19
334.		10.000 %	13,663	25.000 %		17
335.		10.000 %	13,663	25.000 %		16
336.		10.000 %	18,539	25.000 %		17
337.		10.000 %	17,844	25.000 %		16
338.		10.000 %	16,354	25.000 %		15
339.		10.000 %	34,736	25.000 %		16
340.		10.000 %	18,491	25.000 %		17
341.		10.000 %	18,272	25.000 %		17
342.		10.000 %	17,571	25.000 %		17
343.		10.000 %	18,060	25.000 %		17
344.		10.000 %	14,429	25.000 %		17
345.		10.000 %	17,097	25.000 %		17
346.		10.000 %	13,378	25.000 %		15
347.		10.000 %	11,535	25.000 %		15
348.		10.000 %	19,311	25.000 %		19
349.		10.000 %	16,935	25.000 %		17
350.		10.000 %	24,275	25.000 %		17
351.		10.000 %	15,891	25.000 %		16
352.		10.000 %	13,203	25.000 %		18
353.		10.000 %	14,607	25.000 %		17
354.		10.000 %	15,622	25.000 %		17
355.		10.000 %	15,000	25.000 %		17
356.		10.000 %	20,377	25.000 %		17
357.		10.000 %	20,377	25.000 %		17
358.		10.000 %	26,761	25.000 %		21
359.		10.000 %	17,107	25.000 %		16
360.		10.000 %	17,107	25.000 %		17
361.		10.000 %	15,299	25.000 %		17
362.		10.000 %	17,457	25.000 %		17
363.		10.000 %	17,457	25.000 %		17
364.		10.000 %	21,119	25.000 %		15
365.		10.000 %	21,119	25.000 %		17
366.		10.000 %	18,510	25.000 %		15
367.		10.000 %	17,259	25.000 %		17
368.		10.000 %	23,357	25.000 %		17
369.		10.000 %	21,024	25.000 %		34

	<b>F1</b> Eligible expenditures before March 27, 2009 (see note 1 below)  <b>450</b>	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	<b>F2</b> Eligible expenditures after March 26, 2009 (see note 1 below)  <b>452</b>	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	<b>X</b> Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	<b>Y</b> Total number of consecutive weeks of the student's WP (see note 3 below)
370.		10.000 %	13,256	25.000 %		16
371.		10.000 %	20,079	25.000 %		18
372.		10.000 %	20,079	25.000 %		17
373.		10.000 %	24,878	25.000 %		18
374.		10.000 %	16,039	25.000 %		17
375.		10.000 %	17,612	25.000 %		17
376.		10.000 %	18,879	25.000 %		17
377.		10.000 %	18,958	25.000 %		17
378.		10.000 %	18,958	25.000 %		15
379.		10.000 %	18,958	25.000 %		17
380.		10.000 %	24,866	25.000 %		17
381.		10.000 %	24,866	25.000 %		16
382.		10.000 %	21,676	25.000 %		17
383.		10.000 %	62,283	25.000 %		34
384.		10.000 %	35,372	25.000 %		35
385.		10.000 %		25.000 %		
386.		10.000 %		25.000 %		
387.		10.000 %		25.000 %		
388.		10.000 %		25.000 %		
389.		10.000 %		25.000 %		
390.		10.000 %		25.000 %		
391.		10.000 %		25.000 %		
392.		10.000 %		25.000 %		
393.		10.000 %		25.000 %		

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below)  <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below)  <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less)  <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below)  <b>480</b>	<b>K</b> CETC for each WP (column I or column J)  <b>490</b>
1.	4,752	3,000	3,000		3,000
2.	4,752	3,000	3,000		3,000
3.	4,752	3,000	3,000		3,000
4.	5,423	3,000	3,000		3,000
5.	4,965	3,000	3,000		3,000
6.	4,965	3,000	3,000		3,000
7.	5,583	3,000	3,000		3,000
8.	5,583	3,000	3,000		3,000
9.	2,987	3,000	2,987		2,987
10.	2,987	3,000	2,987		2,987
11.	2,884	3,000	2,884		2,884
12.	4,543	3,000	3,000		3,000
13.	4,543	3,000	3,000		3,000
14.	4,624	3,000	3,000		3,000
15.	4,380	3,000	3,000		3,000
16.	4,380	3,000	3,000		3,000
17.	4,993	3,000	3,000		3,000
18.	4,993	3,000	3,000		3,000
19.	3,943	3,000	3,000		3,000
20.	4,431	3,000	3,000		3,000
21.	4,431	3,000	3,000		3,000
22.	3,674	3,000	3,000		3,000

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below)  <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below)  <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less)  <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below)  <b>480</b>	<b>K</b> CETC for each WP (column I or column J)  <b>490</b>
23.	4,727	3,000	3,000		3,000
24.	4,727	3,000	3,000		3,000
25.	2,930	3,000	2,930		2,930
26.	4,498	3,000	3,000		3,000
27.	4,391	3,000	3,000		3,000
28.	4,391	3,000	3,000		3,000
29.	16,490	3,000	3,000		3,000
30.	4,296	3,000	3,000		3,000
31.	4,296	3,000	3,000		3,000
32.	4,341	3,000	3,000		3,000
33.	4,341	3,000	3,000		3,000
34.	9,781	3,000	3,000		3,000
35.	3,461	3,000	3,000		3,000
36.	3,744	3,000	3,000		3,000
37.	3,744	3,000	3,000		3,000
38.	8,204	3,000	3,000		3,000
39.	8,204	3,000	3,000		3,000
40.	5,698	3,000	3,000		3,000
41.	4,076	3,000	3,000		3,000
42.	2,987	3,000	2,987		2,987
43.	3,708	3,000	3,000		3,000
44.	16,472	3,000	3,000		3,000
45.	3,461	3,000	3,000		3,000
46.	4,235	3,000	3,000		3,000
47.	5,200	3,000	3,000		3,000
48.	5,200	3,000	3,000		3,000
49.	3,847	3,000	3,000		3,000
50.	3,484	3,000	3,000		3,000
51.	3,637	3,000	3,000		3,000
52.	3,381	3,000	3,000		3,000
53.	2,894	3,000	2,894		2,894
54.	2,874	3,000	2,874		2,874
55.	3,632	3,000	3,000		3,000
56.	3,407	3,000	3,000		3,000
57.	2,936	3,000	2,936		2,936
58.	3,407	3,000	3,000		3,000
59.	3,409	3,000	3,000		3,000
60.	3,124	3,000	3,000		3,000
61.	3,347	3,000	3,000		3,000
62.	2,977	3,000	2,977		2,977
63.	3,521	3,000	3,000		3,000
64.	3,129	3,000	3,000		3,000
65.	3,299	3,000	3,000		3,000
66.	3,020	3,000	3,000		3,000
67.	3,101	3,000	3,000		3,000
68.	3,101	3,000	3,000		3,000
69.	3,128	3,000	3,000		3,000
70.	3,433	3,000	3,000		3,000
71.	2,934	3,000	2,934		2,934
72.	3,351	3,000	3,000		3,000
73.	6,129	3,000	3,000		3,000
74.	3,660	3,000	3,000		3,000
75.	3,660	3,000	3,000		3,000

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below)  <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below)  <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less)  <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below)  <b>480</b>	<b>K</b> CETC for each WP (column I or column J)  <b>490</b>
76.	3,062	3,000	3,000		3,000
77.	4,725	3,000	3,000		3,000
78.	2,742	3,000	2,742		2,742
79.	3,293	3,000	3,000		3,000
80.	3,421	3,000	3,000		3,000
81.	3,421	3,000	3,000		3,000
82.	2,934	3,000	2,934		2,934
83.	3,190	3,000	3,000		3,000
84.	3,167	3,000	3,000		3,000
85.	3,167	3,000	3,000		3,000
86.	2,910	3,000	2,910		2,910
87.	4,763	3,000	3,000		3,000
88.	3,797	3,000	3,000		3,000
89.	3,587	3,000	3,000		3,000
90.	2,851	3,000	2,851		2,851
91.	3,601	3,000	3,000		3,000
92.	3,601	3,000	3,000		3,000
93.	2,807	3,000	2,807		2,807
94.	3,400	3,000	3,000		3,000
95.	2,949	3,000	2,949		2,949
96.	2,869	3,000	2,869		2,869
97.	4,545	3,000	3,000		3,000
98.	3,065	3,000	3,000		3,000
99.	3,525	3,000	3,000		3,000
100.	2,974	3,000	2,974		2,974
101.	3,190	3,000	3,000		3,000
102.	3,039	3,000	3,000		3,000
103.	3,291	3,000	3,000		3,000
104.	3,888	3,000	3,000		3,000
105.	3,433	3,000	3,000		3,000
106.	3,084	3,000	3,000		3,000
107.	3,889	3,000	3,000		3,000
108.	2,956	3,000	2,956		2,956
109.	3,057	3,000	3,000		3,000
110.	3,453	3,000	3,000		3,000
111.	3,391	3,000	3,000		3,000
112.	2,977	3,000	2,977		2,977
113.	6,068	3,000	3,000		3,000
114.	3,029	3,000	3,000		3,000
115.	3,290	3,000	3,000		3,000
116.	3,190	3,000	3,000		3,000
117.	3,419	3,000	3,000		3,000
118.	2,977	3,000	2,977		2,977
119.	3,570	3,000	3,000		3,000
120.	2,960	3,000	2,960		2,960
121.	3,124	3,000	3,000		3,000
122.	2,934	3,000	2,934		2,934
123.	3,231	3,000	3,000		3,000
124.	3,231	3,000	3,000		3,000
125.	3,632	3,000	3,000		3,000
126.	5,571	3,000	3,000		3,000
127.	5,571	3,000	3,000		3,000
128.	4,118	3,000	3,000		3,000

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below) <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below) <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less) <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below) <b>480</b>	<b>K</b> CETC for each WP (column I or column J) <b>490</b>
129.	4,118	3,000	3,000		3,000
130.	3,169	3,000	3,000		3,000
131.	3,169	3,000	3,000		3,000
132.	4,118	3,000	3,000		3,000
133.	4,118	3,000	3,000		3,000
134.	4,116	3,000	3,000		3,000
135.	4,116	3,000	3,000		3,000
136.	3,844	3,000	3,000		3,000
137.	3,844	3,000	3,000		3,000
138.	3,844	3,000	3,000		3,000
139.	3,844	3,000	3,000		3,000
140.	4,741	3,000	3,000		3,000
141.	6,611	3,000	3,000		3,000
142.	5,311	3,000	3,000		3,000
143.	5,311	3,000	3,000		3,000
144.	4,545	3,000	3,000		3,000
145.	4,545	3,000	3,000		3,000
146.	3,381	3,000	3,000		3,000
147.	3,855	3,000	3,000		3,000
148.	4,234	3,000	3,000		3,000
149.	4,180	3,000	3,000		3,000
150.	4,756	3,000	3,000		3,000
151.	4,756	3,000	3,000		3,000
152.	4,756	3,000	3,000		3,000
153.	4,447	3,000	3,000		3,000
154.	4,447	3,000	3,000		3,000
155.	4,995	3,000	3,000		3,000
156.	4,995	3,000	3,000		3,000
157.	4,995	3,000	3,000		3,000
158.	10,470	3,000	3,000		3,000
159.	5,415	3,000	3,000		3,000
160.	2,735	3,000	2,735		2,735
161.	2,735	3,000	2,735		2,735
162.	2,735	3,000	2,735		2,735
163.	5,149	3,000	3,000		3,000
164.	5,149	3,000	3,000		3,000
165.	4,417	3,000	3,000		3,000
166.	4,890	3,000	3,000		3,000
167.	4,890	3,000	3,000		3,000
168.	4,890	3,000	3,000		3,000
169.	3,773	3,000	3,000		3,000
170.	4,672	3,000	3,000		3,000
171.	3,847	3,000	3,000		3,000
172.	4,391	3,000	3,000		3,000
173.	4,391	3,000	3,000		3,000
174.	4,727	3,000	3,000		3,000
175.	4,727	3,000	3,000		3,000
176.	4,727	3,000	3,000		3,000
177.	4,402	3,000	3,000		3,000
178.	4,402	3,000	3,000		3,000
179.	4,402	3,000	3,000		3,000
180.	4,989	3,000	3,000		3,000
181.	4,989	3,000	3,000		3,000

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below)  <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below)  <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less)  <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below)  <b>480</b>	<b>K</b> CETC for each WP (column I or column J)  <b>490</b>
182.	4,195	3,000	3,000		3,000
183.	4,195	3,000	3,000		3,000
184.	4,195	3,000	3,000		3,000
185.	3,847	3,000	3,000		3,000
186.	10,216	3,000	3,000		3,000
187.	4,665	3,000	3,000		3,000
188.	4,665	3,000	3,000		3,000
189.	4,536	3,000	3,000		3,000
190.	4,536	3,000	3,000		3,000
191.	4,568	3,000	3,000		3,000
192.	3,847	3,000	3,000		3,000
193.	4,568	3,000	3,000		3,000
194.	4,446	3,000	3,000		3,000
195.	4,446	3,000	3,000		3,000
196.	4,331	3,000	3,000		3,000
197.	4,331	3,000	3,000		3,000
198.	4,331	3,000	3,000		3,000
199.	4,208	3,000	3,000		3,000
200.	5,648	3,000	3,000		3,000
201.	5,448	3,000	3,000		3,000
202.	5,448	3,000	3,000		3,000
203.	3,875	3,000	3,000		3,000
204.	3,875	3,000	3,000		3,000
205.	4,195	3,000	3,000		3,000
206.	4,195	3,000	3,000		3,000
207.	4,195	3,000	3,000		3,000
208.	4,835	3,000	3,000		3,000
209.	4,155	3,000	3,000		3,000
210.	4,422	3,000	3,000		3,000
211.	4,422	3,000	3,000		3,000
212.	4,345	3,000	3,000		3,000
213.	4,345	3,000	3,000		3,000
214.	4,391	3,000	3,000		3,000
215.	4,391	3,000	3,000		3,000
216.	7,120	3,000	3,000		3,000
217.	7,120	3,000	3,000		3,000
218.	5,992	3,000	3,000		3,000
219.	4,412	3,000	3,000		3,000
220.	5,147	3,000	3,000		3,000
221.	5,147	3,000	3,000		3,000
222.	4,140	3,000	3,000		3,000
223.	4,501	3,000	3,000		3,000
224.	4,501	3,000	3,000		3,000
225.	4,116	3,000	3,000		3,000
226.	4,116	3,000	3,000		3,000
227.	4,680	3,000	3,000		3,000
228.	4,680	3,000	3,000		3,000
229.	4,716	3,000	3,000		3,000
230.	4,716	3,000	3,000		3,000
231.	4,497	3,000	3,000		3,000
232.	4,497	3,000	3,000		3,000
233.	8,962	3,000	3,000		3,000
234.	3,642	3,000	3,000		3,000



	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below)  <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below)  <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less)  <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below)  <b>480</b>	<b>K</b> CETC for each WP (column I or column J)  <b>490</b>
235.	3,642	3,000	3,000		3,000
236.	3,642	3,000	3,000		3,000
237.	3,906	3,000	3,000		3,000
238.	3,906	3,000	3,000		3,000
239.	3,858	3,000	3,000		3,000
240.	10,897	3,000	3,000		3,000
241.	3,601	3,000	3,000		3,000
242.	3,107	3,000	3,000		3,000
243.	3,107	3,000	3,000		3,000
244.	4,044	3,000	3,000		3,000
245.	3,773	3,000	3,000		3,000
246.	3,773	3,000	3,000		3,000
247.	3,773	3,000	3,000		3,000
248.	3,124	3,000	3,000		3,000
249.	3,173	3,000	3,000		3,000
250.	3,077	3,000	3,000		3,000
251.	3,077	3,000	3,000		3,000
252.	3,632	3,000	3,000		3,000
253.	3,632	3,000	3,000		3,000
254.	3,632	3,000	3,000		3,000
255.	3,620	3,000	3,000		3,000
256.	3,620	3,000	3,000		3,000
257.	3,620	3,000	3,000		3,000
258.	3,347	3,000	3,000		3,000
259.	4,519	3,000	3,000		3,000
260.	4,448	3,000	3,000		3,000
261.	3,734	3,000	3,000		3,000
262.	3,734	3,000	3,000		3,000
263.	3,734	3,000	3,000		3,000
264.	4,439	3,000	3,000		3,000
265.	3,574	3,000	3,000		3,000
266.	3,574	3,000	3,000		3,000
267.	3,515	3,000	3,000		3,000
268.	3,515	3,000	3,000		3,000
269.	3,515	3,000	3,000		3,000
270.	3,943	3,000	3,000		3,000
271.	4,005	3,000	3,000		3,000
272.	3,468	3,000	3,000		3,000
273.	3,468	3,000	3,000		3,000
274.	3,996	3,000	3,000		3,000
275.	4,828	3,000	3,000		3,000
276.	4,828	3,000	3,000		3,000
277.	4,010	3,000	3,000		3,000
278.	6,889	3,000	3,000		3,000
279.	8,689	3,000	3,000		3,000
280.	4,649	3,000	3,000		3,000
281.	9,986	3,000	3,000		3,000
282.	10,282	3,000	3,000		3,000
283.	8,782	3,000	3,000		3,000
284.	13,767	3,000	3,000		3,000
285.	10,521	3,000	3,000		3,000
286.	5,314	3,000	3,000		3,000
287.	4,481	3,000	3,000		3,000

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below) <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below) <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less) <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below) <b>480</b>	<b>K</b> CETC for each WP (column I or column J) <b>490</b>
288.	4,481	3,000	3,000		3,000
289.	4,415	3,000	3,000		3,000
290.	4,360	3,000	3,000		3,000
291.	4,129	3,000	3,000		3,000
292.	3,618	3,000	3,000		3,000
293.	9,862	3,000	3,000		3,000
294.	9,347	3,000	3,000		3,000
295.	9,979	3,000	3,000		3,000
296.	9,389	3,000	3,000		3,000
297.	4,279	3,000	3,000		3,000
298.	4,277	3,000	3,000		3,000
299.	10,400	3,000	3,000		3,000
300.	11,301	3,000	3,000		3,000
301.	10,510	3,000	3,000		3,000
302.	8,782	3,000	3,000		3,000
303.	8,505	3,000	3,000		3,000
304.	10,486	3,000	3,000		3,000
305.	10,205	3,000	3,000		3,000
306.	10,051	3,000	3,000		3,000
307.	7,992	3,000	3,000		3,000
308.	10,778	3,000	3,000		3,000
309.	9,962	3,000	3,000		3,000
310.	10,588	3,000	3,000		3,000
311.	8,159	3,000	3,000		3,000
312.	9,938	3,000	3,000		3,000
313.	9,787	3,000	3,000		3,000
314.	9,510	3,000	3,000		3,000
315.	10,029	3,000	3,000		3,000
316.	9,875	3,000	3,000		3,000
317.	5,432	3,000	3,000		3,000
318.	5,722	3,000	3,000		3,000
319.	4,277	3,000	3,000		3,000
320.	3,973	3,000	3,000		3,000
321.	3,461	3,000	3,000		3,000
322.	3,908	3,000	3,000		3,000
323.	8,822	3,000	3,000		3,000
324.	9,496	3,000	3,000		3,000
325.	5,382	3,000	3,000		3,000
326.	7,911	3,000	3,000		3,000
327.	3,459	3,000	3,000		3,000
328.	3,820	3,000	3,000		3,000
329.	8,782	3,000	3,000		3,000
330.	9,517	3,000	3,000		3,000
331.	11,047	3,000	3,000		3,000
332.	3,479	3,000	3,000		3,000
333.	5,146	3,000	3,000		3,000
334.	3,416	3,000	3,000		3,000
335.	3,416	3,000	3,000		3,000
336.	4,635	3,000	3,000		3,000
337.	4,461	3,000	3,000		3,000
338.	4,089	3,000	3,000		3,000
339.	8,684	3,000	3,000		3,000
340.	4,623	3,000	3,000		3,000

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below)  <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below)  <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less)  <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below)  <b>480</b>	<b>K</b> CETC for each WP (column I or column J)  <b>490</b>
341.	4,568	3,000	3,000		3,000
342.	4,393	3,000	3,000		3,000
343.	4,515	3,000	3,000		3,000
344.	3,607	3,000	3,000		3,000
345.	4,274	3,000	3,000		3,000
346.	3,345	3,000	3,000		3,000
347.	2,884	3,000	2,884		2,884
348.	4,828	3,000	3,000		3,000
349.	4,234	3,000	3,000		3,000
350.	6,069	3,000	3,000		3,000
351.	3,973	3,000	3,000		3,000
352.	3,301	3,000	3,000		3,000
353.	3,652	3,000	3,000		3,000
354.	3,906	3,000	3,000		3,000
355.	3,750	3,000	3,000		3,000
356.	5,094	3,000	3,000		3,000
357.	5,094	3,000	3,000		3,000
358.	6,690	3,000	3,000		3,000
359.	4,277	3,000	3,000		3,000
360.	4,277	3,000	3,000		3,000
361.	3,825	3,000	3,000		3,000
362.	4,364	3,000	3,000		3,000
363.	4,364	3,000	3,000		3,000
364.	5,280	3,000	3,000		3,000
365.	5,280	3,000	3,000		3,000
366.	4,628	3,000	3,000		3,000
367.	4,315	3,000	3,000		3,000
368.	5,839	3,000	3,000		3,000
369.	5,256	3,000	3,000		3,000
370.	3,314	3,000	3,000		3,000
371.	5,020	3,000	3,000		3,000
372.	5,020	3,000	3,000		3,000
373.	6,220	3,000	3,000		3,000
374.	4,010	3,000	3,000		3,000
375.	4,403	3,000	3,000		3,000
376.	4,720	3,000	3,000		3,000
377.	4,740	3,000	3,000		3,000
378.	4,740	3,000	3,000		3,000
379.	4,740	3,000	3,000		3,000
380.	6,217	3,000	3,000		3,000
381.	6,217	3,000	3,000		3,000
382.	5,419	3,000	3,000		3,000
383.	15,571	3,000	3,000		3,000
384.	8,843	3,000	3,000		3,000
385.					
386.					
387.					
388.					
389.					
390.					
391.					
392.					

	<b>G</b> Eligible amount (eligible expenditures <b>multiplied</b> by eligible percentage) (see note 2 below) <b>460</b>	<b>H</b> Maximum CETC per WP (see note 3 below) <b>462</b>	<b>I</b> CETC on eligible expenditures (column G or H, whichever is less) <b>470</b>	<b>J</b> CETC on repayment of government assistance (see note 4 below) <b>480</b>	<b>K</b> CETC for each WP (column I or column J) <b>490</b>
393.					

**Ontario co-operative education tax credit** (total of amounts in column K) **500**

1,149,319 **L**

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount L:

Amount L \_\_\_\_\_ x percentage on line 170 in Part 1 \_\_\_\_\_ % = ..... **M**

Enter amount L or M, whichever applies, on line 452 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 550, add the amounts from line L or M, whichever applies, on all the schedules and enter the total amount on line 452 of Schedule 5.

**Note 1:** Reduce eligible expenditures by all government assistance, as defined under subsection 88(21) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, for the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

**Note 2:** Calculate the eligible amount (Column G) using the following formula:

Column G = (column F1 x percentage on line 310) + (column F2 x percentage on line 312)

**Note 3:** If the WP ends before March 27, 2009, the maximum credit amount for the WP is \$1,000.

If the WP begins after March 26, 2009, the maximum credit amount for the WP is \$3,000.

If the WP begins before March 27, 2009, and ends after March 26, 2009, calculate the maximum credit amount using the following formula:

$(\$1,000 \times X/Y) + [\$3,000 \times (Y - X)/Y]$

where "X" is the number of consecutive weeks of the WP completed by the student before March 27, 2009,  
and "Y" is the total number of consecutive weeks of the student's WP.

**Note 4:** When claiming a CETC for repayment of government assistance, complete a **separate entry** for each repayment and complete columns A to E and J and K with the details for the previous year WP in which the government assistance was received. Include the amount of government assistance repaid in the tax year multiplied by the eligible percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the CETC in that tax year.



**ONTARIO APPRENTICESHIP TRAINING TAX CREDIT**

Name of corporation	Business Number	Tax year-end Year Month Day
Hydro One Networks Inc.	87086 5821 RC0001	2011-12-31

- Use this schedule to claim an Ontario apprenticeship training tax credit (ATTC) under section 89 of the *Taxation Act, 2007* (Ontario).
- The ATTC is a refundable tax credit that is equal to a specified percentage (25% to 45%) of the eligible expenditures incurred by a corporation for a qualifying apprenticeship. Before March 27, 2009, the maximum credit for each apprentice is \$5,000 per year to a maximum credit of \$15,000 over the first 36-month period of the qualifying apprenticeship. After March 26, 2009, the maximum credit for each apprentice is \$10,000 per year to a maximum credit of \$40,000 over the first 48-month period of the qualifying apprenticeship. The maximum credit amount is prorated for an employment period of an apprentice that straddles March 26, 2009.
- Eligible expenditures are salaries and wages (including taxable benefits) paid to an apprentice in a qualifying apprenticeship or fees paid to an employment agency for the provision of services performed by the apprentice in a qualifying apprenticeship. These expenditures must be:
  - paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario;
  - for services provided by the apprentice during the first 36 months of the apprenticeship program, if incurred before March 27, 2009; and
  - for services provided by the apprentice during the first 48 months of the apprenticeship program, if incurred after March 26, 2009.
- An expenditure is not eligible for an ATTC if:
  - the same expenditure was used, or will be used, to claim a co-operative education tax credit; or
  - it is more than an amount that would be paid to an arm's length apprentice.
- An apprenticeship must meet the following conditions to be a qualifying apprenticeship:
  - the apprenticeship is in a qualifying skilled trade approved by the Ministry of Training, Colleges and Universities (Ontario); and
  - the corporation and the apprentice must be participating in an apprenticeship program in which the training agreement has been registered under the *Ontario College of Trades and Apprenticeship Act, 2009* or the *Apprenticeship and Certification Act, 1998* or in which the contract of apprenticeship has been registered under the *Trades Qualification and Apprenticeship Act*.
- Make sure you keep a copy of the training agreement or contract of apprenticeship to support your claim. Do not submit the training agreement or contract of apprenticeship with your *T2 Corporation Income Tax Return*.
- File this schedule with your *T2 Corporation Income Tax Return*.

**Part 1 – Corporate information (please print)**

<b>110</b> Name of person to contact for more information	<b>120</b> Telephone number including area code
BRIAN SOARES	(416) 345-6782

Is the claim filed for an ATTC earned through a partnership? \* ..... **150** 1 Yes ☐ 2 No ☒

If **yes** to the question at line 150, what is the name of the partnership? ..... **160** .....

Enter the percentage of the partnership's ATTC allocated to the corporation ..... **170** ..... %

\* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership, complete a Schedule 552 for the partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, should file a separate Schedule 552 to claim the partner's share of the partnership's ATTC. The total of the partners' allocated amounts can never exceed the amount of the partnership's ATTC.

**Part 2 – Eligibility**

1. Did the corporation have a permanent establishment in Ontario in the tax year? .....	<b>200</b>	1 Yes <input checked="" type="checkbox"/>	2 No <input type="checkbox"/>
2. Was the corporation exempt from tax under Part III of the <i>Taxation Act, 2007</i> (Ontario)? .....	<b>210</b>	1 Yes <input type="checkbox"/>	2 No <input checked="" type="checkbox"/>

If you answered **no** to question 1 or **yes** to question 2, then you are **not eligible** for the ATTC.

**Part 3 – Specified percentage**Corporation's salaries and wages paid in the previous tax year \* ..... **300** 633,816,540

For eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 310.
- If line 300 is \$600,000 or more, enter 25% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Specified percentage} = 30 \% - \left[ 5 \% \times \left( \frac{\text{amount on line 300} - 400,000}{200,000} \right) \right]$$

**Specified percentage** ..... **310** 25.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 45% on line 312.
- If line 300 is \$600,000 or more, enter 35% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Specified percentage} = 45 \% - \left[ 10 \% \times \left( \frac{\text{amount on line 300} - 400,000}{200,000} \right) \right]$$

**Specified percentage** ..... **312** 35.000 %

\* If this is the first tax year of an amalgamated corporation and subsection 89(6) of the *Taxation Act, 2007* (Ontario) applies, enter salaries and wages paid in the previous tax year by the predecessor corporations.

**Part 4 – Calculation of the Ontario apprenticeship training tax credit**

Complete a **separate entry** for each apprentice that is in a qualifying apprenticeship with the corporation. When claiming an ATTC for repayment of government assistance, complete a **separate entry** for each repayment, and complete columns A to G and M and N with the details for the employment period in the previous tax year in which the government assistance was received.

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
1.	434a	Powerline Technician	ON Apprentice #1
2.	309a	Electrician-Construction and Maintenance	ON Apprentice #2
3.	309a	Electrician-Construction and Maintenance	ON Apprentice #3
4.	309a	Electrician-Construction and Maintenance	ON Apprentice #4
5.	434a	Powerline Technician	ON Apprentice #5
6.	434a	Powerline Technician	ON Apprentice #6
7.	434a	Powerline Technician	ON Apprentice #7
8.	434a	Powerline Technician	ON Apprentice #8
9.	434a	Powerline Technician	ON Apprentice #9
10.	434a	Powerline Technician	ON Apprentice #10
11.	434a	Powerline Technician	ON Apprentice #11
12.	309a	Electrician-Construction and Maintenance	ON Apprentice #12
13.	309a	Electrician-Construction and Maintenance	ON Apprentice #13
14.	309a	Electrician-Construction and Maintenance	ON Apprentice #14
15.	309a	Electrician-Construction and Maintenance	ON Apprentice #15
16.	309a	Electrician-Construction and Maintenance	ON Apprentice #16
17.	434a	Powerline Technician	ON Apprentice #17
18.	434a	Powerline Technician	ON Apprentice #18
19.	434a	Powerline Technician	ON Apprentice #19
20.	434a	Powerline Technician	ON Apprentice #20
21.	434a	Powerline Technician	ON Apprentice #21
22.	434a	Powerline Technician	ON Apprentice #22
23.	434a	Powerline Technician	ON Apprentice #23
24.	434a	Powerline Technician	ON Apprentice #24
25.	434a	Powerline Technician	ON Apprentice #25
26.	434a	Powerline Technician	ON Apprentice #26
27.	434a	Powerline Technician	ON Apprentice #27

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
28.	434a	Powerline Technician	ON Apprentice #28
29.	309a	Electrician-Construction and Maintenance	ON Apprentice #29
30.	309a	Electrician-Construction and Maintenance	ON Apprentice #30
31.	309a	Electrician-Construction and Maintenance	ON Apprentice #31
32.	310t	Truck And Coach Technician	ON Apprentice #32
33.	310t	Truck And Coach Technician	ON Apprentice #33
34.	434a	Powerline Technician	ON Apprentice #34
35.	434a	Powerline Technician	ON Apprentice #35
36.	434a	Powerline Technician	ON Apprentice #36
37.	434a	Powerline Technician	ON Apprentice #37
38.	434a	Powerline Technician	ON Apprentice #38
39.	434a	Powerline Technician	ON Apprentice #39
40.	434a	Powerline Technician	ON Apprentice #40
41.	434a	Powerline Technician	ON Apprentice #41
42.	434a	Powerline Technician	ON Apprentice #42
43.	434a	Powerline Technician	ON Apprentice #43
44.	434a	Powerline Technician	ON Apprentice #44
45.	434a	Powerline Technician	ON Apprentice #45
46.	434a	Powerline Technician	ON Apprentice #46
47.	309a	Electrician-Construction and Maintenance	ON Apprentice #47
48.	309a	Electrician-Construction and Maintenance	ON Apprentice #48
49.	309a	Electrician-Construction and Maintenance	ON Apprentice #49
50.	434a	Powerline Technician	ON Apprentice #50
51.	434a	Powerline Technician	ON Apprentice #51
52.	434a	Powerline Technician	ON Apprentice #52
53.	434a	Powerline Technician	ON Apprentice #53
54.	434a	Powerline Technician	ON Apprentice #54
55.	434a	Powerline Technician	ON Apprentice #55
56.	434a	Powerline Technician	ON Apprentice #56
57.	434a	Powerline Technician	ON Apprentice #57
58.	434a	Powerline Technician	ON Apprentice #58
59.	434a	Powerline Technician	ON Apprentice #59
60.	434a	Powerline Technician	ON Apprentice #60
61.	434a	Powerline Technician	ON Apprentice #61
62.	434a	Powerline Technician	ON Apprentice #62
63.	434a	Powerline Technician	ON Apprentice #63
64.	434a	Powerline Technician	ON Apprentice #64
65.	434a	Powerline Technician	ON Apprentice #65
66.	434a	Powerline Technician	ON Apprentice #66
67.	434a	Powerline Technician	ON Apprentice #67
68.	434a	Powerline Technician	ON Apprentice #68
69.	434a	Powerline Technician	ON Apprentice #69
70.	434a	Powerline Technician	ON Apprentice #70
71.	434a	Powerline Technician	ON Apprentice #71
72.	434a	Powerline Technician	ON Apprentice #72
73.	434a	Powerline Technician	ON Apprentice #73
74.	434a	Powerline Technician	ON Apprentice #74
75.	434a	Powerline Technician	ON Apprentice #75
76.	434a	Powerline Technician	ON Apprentice #76
77.	434a	Powerline Technician	ON Apprentice #77
78.	434a	Powerline Technician	ON Apprentice #78
79.	434a	Powerline Technician	ON Apprentice #79
80.	434a	Powerline Technician	ON Apprentice #80
81.	309a	Electrician-Construction and Maintenance	ON Apprentice #81
82.	434a	Powerline Technician	ON Apprentice #82

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
83.	434a	Powerline Technician	ON Apprentice #83
84.	434a	Powerline Technician	ON Apprentice #84
85.	434a	Powerline Technician	ON Apprentice #85
86.	434a	Powerline Technician	ON Apprentice #86
87.	434a	Powerline Technician	ON Apprentice #87
88.	434a	Powerline Technician	ON Apprentice #88
89.	434a	Powerline Technician	ON Apprentice #89
90.	434a	Powerline Technician	ON Apprentice #90
91.	434a	Powerline Technician	ON Apprentice #91
92.	434a	Powerline Technician	ON Apprentice #92
93.	434a	Powerline Technician	ON Apprentice #93
94.	434a	Powerline Technician	ON Apprentice #94
95.	434a	Powerline Technician	ON Apprentice #95
96.	434a	Powerline Technician	ON Apprentice #96
97.	434a	Powerline Technician	ON Apprentice #97
98.	434a	Powerline Technician	ON Apprentice #98
99.	310t	Truck And Coach Technician	ON Apprentice #99
100.	309a	Electrician-Construction and Maintenance	ON Apprentice #100
101.	309a	Electrician-Construction and Maintenance	ON Apprentice #101
102.	309a	Electrician-Construction and Maintenance	ON Apprentice #102
103.	309a	Electrician-Construction and Maintenance	ON Apprentice #103
104.	309a	Electrician-Construction and Maintenance	ON Apprentice #104
105.	309a	Electrician-Construction and Maintenance	ON Apprentice #105
106.	309a	Electrician-Construction and Maintenance	ON Apprentice #106
107.	309a	Electrician-Construction and Maintenance	ON Apprentice #107
108.	309a	Electrician-Construction and Maintenance	ON Apprentice #108
109.	309a	Electrician-Construction and Maintenance	ON Apprentice #109
110.	309a	Electrician-Construction and Maintenance	ON Apprentice #110
111.	309a	Electrician-Construction and Maintenance	ON Apprentice #111
112.	309a	Electrician-Construction and Maintenance	ON Apprentice #112
113.	309a	Electrician-Construction and Maintenance	ON Apprentice #113
114.	309a	Electrician-Construction and Maintenance	ON Apprentice #114
115.	309a	Electrician-Construction and Maintenance	ON Apprentice #115
116.	309a	Electrician-Construction and Maintenance	ON Apprentice #116
117.	309a	Electrician-Construction and Maintenance	ON Apprentice #117
118.	309a	Electrician-Construction and Maintenance	ON Apprentice #118
119.	309a	Electrician-Construction and Maintenance	ON Apprentice #119
120.	309a	Electrician-Construction and Maintenance	ON Apprentice #120
121.	309a	Electrician-Construction and Maintenance	ON Apprentice #121
122.	309a	Electrician-Construction and Maintenance	ON Apprentice #122
123.	309a	Electrician-Construction and Maintenance	ON Apprentice #123
124.	309a	Electrician-Construction and Maintenance	ON Apprentice #124
125.	309a	Electrician-Construction and Maintenance	ON Apprentice #125
126.	309a	Electrician-Construction and Maintenance	ON Apprentice #126
127.	426a	Construction-Millwright	ON Apprentice #127
128.	433a	Industrial Mechanic (Millwright)	ON Apprentice #128
129.	433a	Industrial Mechanic (Millwright)	ON Apprentice #129
130.	309a	Electrician-Construction and Maintenance	ON Apprentice #130
131.	309a	Electrician-Construction and Maintenance	ON Apprentice #131
132.	434a	Powerline Technician	ON Apprentice #132
133.	434a	Powerline Technician	ON Apprentice #133
134.	434a	Powerline Technician	ON Apprentice #134
135.	434a	Powerline Technician	ON Apprentice #135
136.	434a	Powerline Technician	ON Apprentice #136
137.	434a	Powerline Technician	ON Apprentice #137



	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
138.	434a	Powerline Technician	ON Apprentice #138
139.	434a	Powerline Technician	ON Apprentice #139
140.	309a	Electrician-Construction and Maintenance	ON Apprentice #140
141.	309a	Electrician-Construction and Maintenance	ON Apprentice #141
142.	309a	Electrician-Construction and Maintenance	ON Apprentice #142
143.	309a	Electrician-Construction and Maintenance	ON Apprentice #143
144.	309a	Electrician-Construction and Maintenance	ON Apprentice #144
145.	309a	Electrician-Construction and Maintenance	ON Apprentice #145
146.	309a	Electrician-Construction and Maintenance	ON Apprentice #146
147.	309a	Electrician-Construction and Maintenance	ON Apprentice #147
148.	434a	Powerline Technician	ON Apprentice #148
149.	434a	Powerline Technician	ON Apprentice #149
150.	434a	Powerline Technician	ON Apprentice #150
151.	434a	Powerline Technician	ON Apprentice #151
152.	434a	Powerline Technician	ON Apprentice #152
153.	434a	Powerline Technician	ON Apprentice #153
154.	434a	Powerline Technician	ON Apprentice #154
155.	434a	Powerline Technician	ON Apprentice #155
156.	309a	Electrician-Construction and Maintenance	ON Apprentice #156
157.	309a	Electrician-Construction and Maintenance	ON Apprentice #157
158.	309a	Electrician-Construction and Maintenance	ON Apprentice #158
159.	309a	Electrician-Construction and Maintenance	ON Apprentice #159
160.	309a	Electrician-Construction and Maintenance	ON Apprentice #160
161.	309a	Electrician-Construction and Maintenance	ON Apprentice #161
162.	310t	Truck And Coach Technician	ON Apprentice #162
163.	310t	Truck And Coach Technician	ON Apprentice #163
164.	310t	Truck And Coach Technician	ON Apprentice #164
165.	309a	Electrician-Construction and Maintenance	ON Apprentice #165
166.	309a	Electrician-Construction and Maintenance	ON Apprentice #166
167.	309a	Electrician-Construction and Maintenance	ON Apprentice #167
168.	309a	Electrician-Construction and Maintenance	ON Apprentice #168
169.	309a	Electrician-Construction and Maintenance	ON Apprentice #169
170.	309a	Electrician-Construction and Maintenance	ON Apprentice #170
171.	433a	Industrial Mechanic (Millwright)	ON Apprentice #171
172.	433a	Industrial Mechanic (Millwright)	ON Apprentice #172
173.	434a	Powerline Technician	ON Apprentice #173
174.	309a	Electrician-Construction and Maintenance	ON Apprentice #174
175.	309a	Electrician-Construction and Maintenance	ON Apprentice #175
176.	309a	Electrician-Construction and Maintenance	ON Apprentice #176
177.	434a	Powerline Technician	ON Apprentice #177
178.	434a	Powerline Technician	ON Apprentice #178
179.	434a	Powerline Technician	ON Apprentice #179
180.	434a	Powerline Technician	ON Apprentice #180
181.	434a	Powerline Technician	ON Apprentice #181
182.	434a	Powerline Technician	ON Apprentice #182
183.	434a	Powerline Technician	ON Apprentice #183
184.	434a	Powerline Technician	ON Apprentice #184
185.	434a	Powerline Technician	ON Apprentice #185
186.	434a	Powerline Technician	ON Apprentice #186
187.	434a	Powerline Technician	ON Apprentice #187
188.	434a	Powerline Technician	ON Apprentice #188
189.	434a	Powerline Technician	ON Apprentice #189
190.	434a	Powerline Technician	ON Apprentice #190
191.	434a	Powerline Technician	ON Apprentice #191
192.	434a	Powerline Technician	ON Apprentice #192

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
193.	434a	Powerline Technician	ON Apprentice #193
194.	434a	Powerline Technician	ON Apprentice #194
195.	434a	Powerline Technician	ON Apprentice #195
196.	434a	Powerline Technician	ON Apprentice #196
197.	434a	Powerline Technician	ON Apprentice #197
198.	434a	Powerline Technician	ON Apprentice #198
199.	434a	Powerline Technician	ON Apprentice #199
200.	434a	Powerline Technician	ON Apprentice #200
201.	434a	Powerline Technician	ON Apprentice #201
202.	434a	Powerline Technician	ON Apprentice #202
203.	434a	Powerline Technician	ON Apprentice #203
204.	434a	Powerline Technician	ON Apprentice #204
205.	434a	Powerline Technician	ON Apprentice #205
206.	434a	Powerline Technician	ON Apprentice #206
207.	434a	Powerline Technician	ON Apprentice #207
208.	434a	Powerline Technician	ON Apprentice #208
209.	434a	Powerline Technician	ON Apprentice #209
210.	434a	Powerline Technician	ON Apprentice #210
211.	434a	Powerline Technician	ON Apprentice #211
212.	434a	Powerline Technician	ON Apprentice #212
213.	434a	Powerline Technician	ON Apprentice #213
214.	434a	Powerline Technician	ON Apprentice #214
215.	434a	Powerline Technician	ON Apprentice #215
216.	434a	Powerline Technician	ON Apprentice #216
217.	434a	Powerline Technician	ON Apprentice #217
218.	434a	Powerline Technician	ON Apprentice #218
219.	434a	Powerline Technician	ON Apprentice #219
220.	434a	Powerline Technician	ON Apprentice #220
221.	434a	Powerline Technician	ON Apprentice #221
222.	434a	Powerline Technician	ON Apprentice #222
223.	434a	Powerline Technician	ON Apprentice #223
224.	434a	Powerline Technician	ON Apprentice #224
225.	434a	Powerline Technician	ON Apprentice #225
226.	434a	Powerline Technician	ON Apprentice #226
227.	434a	Powerline Technician	ON Apprentice #227
228.	434a	Powerline Technician	ON Apprentice #228
229.	434a	Powerline Technician	ON Apprentice #229
230.	434a	Powerline Technician	ON Apprentice #230
231.	434a	Powerline Technician	ON Apprentice #231
232.	434a	Powerline Technician	ON Apprentice #232
233.	434a	Powerline Technician	ON Apprentice #233
234.	434a	Powerline Technician	ON Apprentice #234
235.	434a	Powerline Technician	ON Apprentice #235
236.	434a	Powerline Technician	ON Apprentice #236
237.	309a	Electrician-Construction and Maintenance	ON Apprentice #237
238.	433a	Industrial Mechanic (Millwright)	ON Apprentice #238
239.	434a	Powerline Technician	ON Apprentice #239
240.	434a	Powerline Technician	ON Apprentice #240
241.	434a	Powerline Technician	ON Apprentice #241
242.	434a	Powerline Technician	ON Apprentice #242
243.	434a	Powerline Technician	ON Apprentice #243
244.	434a	Powerline Technician	ON Apprentice #244
245.	434a	Powerline Technician	ON Apprentice #245
246.	434a	Powerline Technician	ON Apprentice #246
247.	434a	Powerline Technician	ON Apprentice #247

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
248.	434a	Powerline Technician	ON Apprentice #248
249.	434a	Powerline Technician	ON Apprentice #249
250.	434a	Powerline Technician	ON Apprentice #250
251.	434a	Powerline Technician	ON Apprentice #251
252.	434a	Powerline Technician	ON Apprentice #252
253.	434a	Powerline Technician	ON Apprentice #253
254.	434a	Powerline Technician	ON Apprentice #254
255.	434a	Powerline Technician	ON Apprentice #255
256.	434a	Powerline Technician	ON Apprentice #256
257.	434a	Powerline Technician	ON Apprentice #257
258.	434a	Powerline Technician	ON Apprentice #258
259.	434a	Powerline Technician	ON Apprentice #259
260.	434a	Powerline Technician	ON Apprentice #260
261.	434a	Powerline Technician	ON Apprentice #261
262.	434a	Powerline Technician	ON Apprentice #262
263.	434a	Powerline Technician	ON Apprentice #263
264.	434a	Powerline Technician	ON Apprentice #264
265.	434a	Powerline Technician	ON Apprentice #265
266.	434a	Powerline Technician	ON Apprentice #266
267.	309a	Electrician-Construction and Maintenance	ON Apprentice #267
268.	309a	Electrician-Construction and Maintenance	ON Apprentice #268
269.	309a	Electrician-Construction and Maintenance	ON Apprentice #269
270.	309a	Electrician-Construction and Maintenance	ON Apprentice #270
271.	309a	Electrician-Construction and Maintenance	ON Apprentice #271
272.	309a	Electrician-Construction and Maintenance	ON Apprentice #272
273.	309a	Electrician-Construction and Maintenance	ON Apprentice #273
274.	309a	Electrician-Construction and Maintenance	ON Apprentice #274
275.	309a	Electrician-Construction and Maintenance	ON Apprentice #275
276.	309a	Electrician-Construction and Maintenance	ON Apprentice #276
277.	309a	Electrician-Construction and Maintenance	ON Apprentice #277
278.	309a	Electrician-Construction and Maintenance	ON Apprentice #278
279.	309a	Electrician-Construction and Maintenance	ON Apprentice #279
280.	309a	Electrician-Construction and Maintenance	ON Apprentice #280
281.	309a	Electrician-Construction and Maintenance	ON Apprentice #281
282.	309a	Electrician-Construction and Maintenance	ON Apprentice #282
283.	309a	Electrician-Construction and Maintenance	ON Apprentice #283
284.	309a	Electrician-Construction and Maintenance	ON Apprentice #284
285.	309a	Electrician-Construction and Maintenance	ON Apprentice #285
286.	309a	Electrician-Construction and Maintenance	ON Apprentice #286
287.	309a	Electrician-Construction and Maintenance	ON Apprentice #287
288.	309a	Electrician-Construction and Maintenance	ON Apprentice #288
289.	309a	Electrician-Construction and Maintenance	ON Apprentice #289
290.	309a	Electrician-Construction and Maintenance	ON Apprentice #290
291.	309a	Electrician-Construction and Maintenance	ON Apprentice #291
292.	309a	Electrician-Construction and Maintenance	ON Apprentice #292
293.	309a	Electrician-Construction and Maintenance	ON Apprentice #293
294.	309a	Electrician-Construction and Maintenance	ON Apprentice #294
295.	309a	Electrician-Construction and Maintenance	ON Apprentice #295
296.	309a	Electrician-Construction and Maintenance	ON Apprentice #296
297.	309a	Electrician-Construction and Maintenance	ON Apprentice #297
298.	309a	Electrician-Construction and Maintenance	ON Apprentice #298
299.	309a	Electrician-Construction and Maintenance	ON Apprentice #299
300.	309a	Electrician-Construction and Maintenance	ON Apprentice #300
301.	309a	Electrician-Construction and Maintenance	ON Apprentice #301
302.	309a	Electrician-Construction and Maintenance	ON Apprentice #302

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
303.	309a	Electrician-Construction and Maintenance	ON Apprentice #303
304.	309a	Electrician-Construction and Maintenance	ON Apprentice #304
305.	309a	Electrician-Construction and Maintenance	ON Apprentice #305
306.	309a	Electrician-Construction and Maintenance	ON Apprentice #306
307.	309a	Electrician-Construction and Maintenance	ON Apprentice #307
308.	309a	Electrician-Construction and Maintenance	ON Apprentice #308
309.	310t	Truck And Coach Technician	ON Apprentice #309
310.	310t	Truck And Coach Technician	ON Apprentice #310
311.	309a	Electrician-Construction and Maintenance	ON Apprentice #311
312.	309a	Electrician-Construction and Maintenance	ON Apprentice #312
313.	309a	Electrician-Construction and Maintenance	ON Apprentice #313
314.	309a	Electrician-Construction and Maintenance	ON Apprentice #314
315.	309a	Electrician-Construction and Maintenance	ON Apprentice #315
316.	309a	Electrician-Construction and Maintenance	ON Apprentice #316
317.	309a	Electrician-Construction and Maintenance	ON Apprentice #317
318.	309a	Electrician-Construction and Maintenance	ON Apprentice #318
319.	309a	Electrician-Construction and Maintenance	ON Apprentice #319
320.	309a	Electrician-Construction and Maintenance	ON Apprentice #320
321.	309a	Electrician-Construction and Maintenance	ON Apprentice #321
322.	309a	Electrician-Construction and Maintenance	ON Apprentice #322
323.	309a	Electrician-Construction and Maintenance	ON Apprentice #323
324.	309a	Electrician-Construction and Maintenance	ON Apprentice #324
325.	309a	Electrician-Construction and Maintenance	ON Apprentice #325
326.	309a	Electrician-Construction and Maintenance	ON Apprentice #326
327.	309a	Electrician-Construction and Maintenance	ON Apprentice #327
328.	309a	Electrician-Construction and Maintenance	ON Apprentice #328
329.	309a	Electrician-Construction and Maintenance	ON Apprentice #329
330.	309a	Electrician-Construction and Maintenance	ON Apprentice #330
331.	309a	Electrician-Construction and Maintenance	ON Apprentice #331
332.	309a	Electrician-Construction and Maintenance	ON Apprentice #332
333.	309a	Electrician-Construction and Maintenance	ON Apprentice #333
334.	309a	Electrician-Construction and Maintenance	ON Apprentice #334
335.	434a	Powerline Technician	ON Apprentice #335
336.	434a	Powerline Technician	ON Apprentice #336
337.	434a	Powerline Technician	ON Apprentice #337
338.	434a	Powerline Technician	ON Apprentice #338
339.	434a	Powerline Technician	ON Apprentice #339
340.	434a	Powerline Technician	ON Apprentice #340
341.	434a	Powerline Technician	ON Apprentice #341
342.	434a	Powerline Technician	ON Apprentice #342
343.	434a	Powerline Technician	ON Apprentice #343
344.	434a	Powerline Technician	ON Apprentice #344
345.	434a	Powerline Technician	ON Apprentice #345
346.	434a	Powerline Technician	ON Apprentice #346
347.	434a	Powerline Technician	ON Apprentice #347
348.	434a	Powerline Technician	ON Apprentice #348
349.	434a	Powerline Technician	ON Apprentice #349
350.	310t	Truck And Coach Technician	ON Apprentice #350
351.	309a	Electrician-Construction and Maintenance	ON Apprentice #351
352.	309a	Electrician-Construction and Maintenance	ON Apprentice #352
353.	309a	Electrician-Construction and Maintenance	ON Apprentice #353
354.	309a	Electrician-Construction and Maintenance	ON Apprentice #354
355.	434a	Powerline Technician	ON Apprentice #355
356.	434a	Powerline Technician	ON Apprentice #356
357.	434a	Powerline Technician	ON Apprentice #357

	<b>A</b> Trade code	<b>B</b> Apprenticeship program/ trade name	<b>C</b> Name of apprentice
	<b>400</b>	<b>405</b>	<b>410</b>
358.	434a	Powerline Technician	ON Apprentice #358
359.	434a	Powerline Technician	ON Apprentice #359
360.	434a	Powerline Technician	ON Apprentice #360
361.	434a	Powerline Technician	ON Apprentice #361
362.	434a	Powerline Technician	ON Apprentice #362
363.	434a	Powerline Technician	ON Apprentice #363
364.	434a	Powerline Technician	ON Apprentice #364
365.	434a	Powerline Technician	ON Apprentice #365
366.	434a	Powerline Technician	ON Apprentice #366
367.	434a	Powerline Technician	ON Apprentice #367
368.	434a	Powerline Technician	ON Apprentice #368
369.	434a	Powerline Technician	ON Apprentice #369
370.	434a	Powerline Technician	ON Apprentice #370
371.	434a	Powerline Technician	ON Apprentice #371
372.	434a	Powerline Technician	ON Apprentice #372
373.	434a	Powerline Technician	ON Apprentice #373
374.	434a	Powerline Technician	ON Apprentice #374
375.	434a	Powerline Technician	ON Apprentice #375
376.	434a	Powerline Technician	ON Apprentice #376
377.	434a	Powerline Technician	ON Apprentice #377
378.	434a	Powerline Technician	ON Apprentice #378
379.	434a	Powerline Technician	ON Apprentice #379
380.	434a	Powerline Technician	ON Apprentice #380
381.	434a	Powerline Technician	ON Apprentice #381
382.	434a	Powerline Technician	ON Apprentice #382
383.	434a	Powerline Technician	ON Apprentice #383
384.	434a	Powerline Technician	ON Apprentice #384
385.	434a	Powerline Technician	ON Apprentice #385
386.	434a	Powerline Technician	ON Apprentice #386
387.	434a	Powerline Technician	ON Apprentice #387
388.	434a	Powerline Technician	ON Apprentice #388
389.	434a	Powerline Technician	ON Apprentice #389
390.	434a	Powerline Technician	ON Apprentice #390
391.	434a	Powerline Technician	ON Apprentice #391
392.	434a	Powerline Technician	ON Apprentice #392
393.	434a	Powerline Technician	ON Apprentice #393
394.	434a	Powerline Technician	ON Apprentice #394
395.	434a	Powerline Technician	ON Apprentice #395
396.	434a	Powerline Technician	ON Apprentice #396
397.	434a	Powerline Technician	ON Apprentice #397
398.	434a	Powerline Technician	ON Apprentice #398
399.	434a	Powerline Technician	ON Apprentice #399
400.	434a	Powerline Technician	ON Apprentice #400
401.	434a	Powerline Technician	ON Apprentice #401
402.	434a	Powerline Technician	ON Apprentice #402
403.	434a	Powerline Technician	ON Apprentice #403
404.	434a	Powerline Technician	ON Apprentice #404
405.	434a	Powerline Technician	ON Apprentice #405
406.	434a	Powerline Technician	ON Apprentice #406
407.	434a	Powerline Technician	ON Apprentice #407
408.	434a	Powerline Technician	ON Apprentice #408
409.	434a	Powerline Technician	ON Apprentice #409
410.	434a	Powerline Technician	ON Apprentice #410
411.	434a	Powerline Technician	ON Apprentice #411
412.	434a	Powerline Technician	ON Apprentice #412

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
413.	434a	Powerline Technician	ON Apprentice #413
414.	434a	Powerline Technician	ON Apprentice #414
415.	434a	Powerline Technician	ON Apprentice #415
416.	434a	Powerline Technician	ON Apprentice #416
417.	434a	Powerline Technician	ON Apprentice #417
418.	434a	Powerline Technician	ON Apprentice #418
419.	434a	Powerline Technician	ON Apprentice #419
420.	309a	Electrician-Construction and Maintenance	ON Apprentice #420
421.	309a	Electrician-Construction and Maintenance	ON Apprentice #421
422.	309a	Electrician-Construction and Maintenance	ON Apprentice #422
423.	309a	Electrician-Construction and Maintenance	ON Apprentice #423
424.	309a	Electrician-Construction and Maintenance	ON Apprentice #424
425.	309a	Electrician-Construction and Maintenance	ON Apprentice #425
426.	434a	Powerline Technician	ON Apprentice #426
427.	434a	Powerline Technician	ON Apprentice #427
428.	434a	Powerline Technician	ON Apprentice #428
429.	434a	Powerline Technician	ON Apprentice #429
430.	434a	Powerline Technician	ON Apprentice #430
431.	434a	Powerline Technician	ON Apprentice #431
432.	434a	Powerline Technician	ON Apprentice #432
433.	434a	Powerline Technician	ON Apprentice #433
434.	434a	Powerline Technician	ON Apprentice #434
435.	434a	Powerline Technician	ON Apprentice #435
436.	434a	Powerline Technician	ON Apprentice #436
437.	309a	Electrician-Construction and Maintenance	ON Apprentice #437
438.	309a	Electrician-Construction and Maintenance	ON Apprentice #438
439.	309a	Electrician-Construction and Maintenance	ON Apprentice #439
440.	309a	Electrician-Construction and Maintenance	ON Apprentice #440
441.	309a	Electrician-Construction and Maintenance	ON Apprentice #441
442.	309a	Electrician-Construction and Maintenance	ON Apprentice #442
443.	309a	Electrician-Construction and Maintenance	ON Apprentice #443
444.	309a	Electrician-Construction and Maintenance	ON Apprentice #444
445.	309a	Electrician-Construction and Maintenance	ON Apprentice #445
446.	309a	Electrician-Construction and Maintenance	ON Apprentice #446
447.	309a	Electrician-Construction and Maintenance	ON Apprentice #447
448.	309a	Electrician-Construction and Maintenance	ON Apprentice #448
449.	309a	Electrician-Construction and Maintenance	ON Apprentice #449
450.	309a	Electrician-Construction and Maintenance	ON Apprentice #450
451.	309a	Electrician-Construction and Maintenance	ON Apprentice #451
452.	309a	Electrician-Construction and Maintenance	ON Apprentice #452
453.	309a	Electrician-Construction and Maintenance	ON Apprentice #453
454.	309a	Electrician-Construction and Maintenance	ON Apprentice #454
455.	309a	Electrician-Construction and Maintenance	ON Apprentice #455
456.	434a	Powerline Technician	ON Apprentice #456
457.	434a	Powerline Technician	ON Apprentice #457
458.	434a	Powerline Technician	ON Apprentice #458
459.	434a	Powerline Technician	ON Apprentice #459
460.	434a	Powerline Technician	ON Apprentice #460
461.	434a	Powerline Technician	ON Apprentice #461
462.	434a	Powerline Technician	ON Apprentice #462
463.	434a	Powerline Technician	ON Apprentice #463
464.	434a	Powerline Technician	ON Apprentice #464
465.	434a	Powerline Technician	ON Apprentice #465
466.	433a	Industrial Mechanic (Millwright)	ON Apprentice #466
467.	433a	Industrial Mechanic (Millwright)	ON Apprentice #467

	<b>A</b> Trade code  <b>400</b>	<b>B</b> Apprenticeship program/ trade name  <b>405</b>	<b>C</b> Name of apprentice  <b>410</b>
468.	309a	Electrician-Construction and Maintenance	ON Apprentice #468
469.	309a	Electrician-Construction and Maintenance	ON Apprentice #469
470.	309a	Electrician-Construction and Maintenance	ON Apprentice #470
471.	309a	Electrician-Construction and Maintenance	ON Apprentice #471
472.	309a	Electrician-Construction and Maintenance	ON Apprentice #472
473.	309a	Electrician-Construction and Maintenance	ON Apprentice #473
474.	309a	Electrician-Construction and Maintenance	ON Apprentice #474
475.	309a	Electrician-Construction and Maintenance	ON Apprentice #475
476.	309a	Electrician-Construction and Maintenance	ON Apprentice #476
477.	309a	Electrician-Construction and Maintenance	ON Apprentice #477
478.	310t	Truck And Coach Technician	ON Apprentice #478
479.	310t	Truck And Coach Technician	ON Apprentice #479
480.	310t	Truck And Coach Technician	ON Apprentice #480
481.	434a	Powerline Technician	ON Apprentice #481
482.	434a	Powerline Technician	ON Apprentice #482
483.	434a	Powerline Technician	ON Apprentice #483
484.	434a	Powerline Technician	ON Apprentice #484
485.	434a	Powerline Technician	ON Apprentice #485
486.	434a	Powerline Technician	ON Apprentice #486
487.	434a	Powerline Technician	ON Apprentice #487
488.	434a	Powerline Technician	ON Apprentice #488
489.	434a	Powerline Technician	ON Apprentice #489
490.	434a	Powerline Technician	ON Apprentice #490
491.	434a	Powerline Technician	ON Apprentice #491
492.	434a	Powerline Technician	ON Apprentice #492
493.	434a	Powerline Technician	ON Apprentice #493
494.	434a	Powerline Technician	ON Apprentice #494
495.	309a	Electrician-Construction and Maintenance	ON Apprentice #495
496.	309a	Electrician-Construction and Maintenance	ON Apprentice #496
497.	309a	Electrician-Construction and Maintenance	ON Apprentice #497
498.	309a	Electrician-Construction and Maintenance	ON Apprentice #498
499.	309a	Electrician-Construction and Maintenance	ON Apprentice #499
500.	309a	Electrician-Construction and Maintenance	ON Apprentice #500
501.	309a	Electrician-Construction and Maintenance	ON Apprentice #501
502.	309a	Electrician-Construction and Maintenance	ON Apprentice #502
503.	309a	Electrician-Construction and Maintenance	ON Apprentice #503
504.	309a	Electrician-Construction and Maintenance	ON Apprentice #504
505.	309a	Electrician-Construction and Maintenance	ON Apprentice #505
506.	309a	Electrician-Construction and Maintenance	ON Apprentice #506
507.	309a	Electrician-Construction and Maintenance	ON Apprentice #507
508.	309a	Electrician-Construction and Maintenance	ON Apprentice #508
509.	309a	Electrician-Construction and Maintenance	ON Apprentice #509
510.	309a	Electrician-Construction and Maintenance	ON Apprentice #510
511.	309a	Electrician-Construction and Maintenance	ON Apprentice #511
512.	309a	Electrician-Construction and Maintenance	ON Apprentice #512
513.	309a	Electrician-Construction and Maintenance	ON Apprentice #513
514.	309a	Electrician-Construction and Maintenance	ON Apprentice #514
515.	434a	Powerline Technician	ON Apprentice #515
516.	434a	Powerline Technician	ON Apprentice #516
517.	434a	Powerline Technician	ON Apprentice #517
518.	434a	Powerline Technician	ON Apprentice #518
519.	434a	Powerline Technician	ON Apprentice #519
520.	434a	Powerline Technician	ON Apprentice #520
521.	434a	Powerline Technician	ON Apprentice #521
522.	434a	Powerline Technician	ON Apprentice #522

	<b>A</b> Trade code	<b>B</b> Apprenticeship program/ trade name	<b>C</b> Name of apprentice			
	<b>400</b>	<b>405</b>	<b>410</b>			
523.	434a	Powerline Technician	ON Apprentice #523			
524.	434a	Powerline Technician	ON Apprentice #524			
525.	434a	Powerline Technician	ON Apprentice #525			
526.	434a	Powerline Technician	ON Apprentice #526			
527.	434a	Powerline Technician	ON Apprentice #527			
528.	434a	Powerline Technician	ON Apprentice #528			
529.	434a	Powerline Technician	ON Apprentice #529			
530.	434a	Powerline Technician	ON Apprentice #530			
531.	434a	Powerline Technician	ON Apprentice #531			
532.	434a	Powerline Technician	ON Apprentice #532			
533.	434a	Powerline Technician	ON Apprentice #533			
534.	434a	Powerline Technician	ON Apprentice #534			
535.	434a	Powerline Technician	ON Apprentice #535			
536.	434a	Powerline Technician	ON Apprentice #536			
537.	434a	Powerline Technician	ON Apprentice #537			
538.	434a	Powerline Technician	ON Apprentice #538			
539.	434a	Powerline Technician	ON Apprentice #539			
540.	434a	Powerline Technician	ON Apprentice #540			
541.	434a	Powerline Technician	ON Apprentice #541			
542.	434a	Powerline Technician	ON Apprentice #542			
543.	434a	Powerline Technician	ON Apprentice #543			
544.	434a	Powerline Technician	ON Apprentice #544			
545.	434a	Powerline Technician	ON Apprentice #545			
546.	434a	Powerline Technician	ON Apprentice #546			
547.	434a	Powerline Technician	ON Apprentice #547			
548.	434a	Powerline Technician	ON Apprentice #548			
549.	309a	Electrician-Construction and Maintenance	ON Apprentice #549			
550.	309a	Electrician-Construction and Maintenance	ON Apprentice #550			
551.	309a	Electrician-Construction and Maintenance	ON Apprentice #551			
552.	309a	Electrician-Construction and Maintenance	ON Apprentice #552			
553.	309a	Electrician-Construction and Maintenance	ON Apprentice #553			
554.	309a	Electrician-Construction and Maintenance	ON Apprentice #554			
555.	309a	Electrician-Construction and Maintenance	ON Apprentice #555			
556.	309a	Electrician-Construction and Maintenance	ON Apprentice #556			
557.	309a	Electrician-Construction and Maintenance	ON Apprentice #557			
558.	309a	Electrician-Construction and Maintenance	ON Apprentice #558			
559.	309a	Electrician-Construction and Maintenance	ON Apprentice #559			
560.	309a	Electrician-Construction and Maintenance	ON Apprentice #560			
561.	309a	Electrician-Construction and Maintenance	ON Apprentice #561			
562.	309a	Electrician-Construction and Maintenance	ON Apprentice #562			
563.	310t	Truck And Coach Technician	ON Apprentice #563			
564.	310t	Truck And Coach Technician	ON Apprentice #564			
565.	310t	Truck And Coach Technician	ON Apprentice #565			
566.	310t	Truck And Coach Technician	ON Apprentice #566			
567.	309a	Electrician-Construction and Maintenance	ON Apprentice #567			
568.	309a	Electrician-Construction and Maintenance	ON Apprentice #568			
	<b>D</b> Original contract or training agreement number		<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)	
	<b>420</b>		<b>425</b>	<b>430</b>	<b>435</b>	
1.	ON App		2007-01-22	2011-01-01	2011-01-21	
2.	ON App		2007-01-22	2011-01-01	2011-01-21	



	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
3.	ON App	2007-01-22	2011-01-01	2011-01-21
4.	ON App	2007-02-19	2011-01-01	2011-02-18
5.	ON App	2007-03-01	2011-01-01	2011-02-28
6.	ON App	2007-03-01	2011-01-01	2011-02-28
7.	ON App	2007-03-01	2011-01-01	2011-02-28
8.	ON App	2007-03-01	2011-01-01	2011-02-28
9.	ON App	2007-03-01	2011-01-01	2011-02-28
10.	ON App	2007-03-01	2011-01-01	2011-02-28
11.	ON App	2007-03-01	2011-01-01	2011-02-28
12.	ON App	2007-04-04	2011-01-01	2011-04-03
13.	ON App	2007-04-04	2011-01-01	2011-04-03
14.	ON App	2007-05-03	2011-01-01	2011-05-02
15.	ON App	2007-05-03	2011-01-01	2011-05-02
16.	ON App	2007-05-03	2011-01-01	2011-05-02
17.	ON App	2007-08-02	2011-01-01	2011-08-01
18.	ON App	2007-08-02	2011-01-01	2011-08-01
19.	ON App	2007-08-02	2011-01-01	2011-08-01
20.	ON App	2007-08-02	2011-01-01	2011-08-01
21.	ON App	2007-08-02	2011-01-01	2011-08-01
22.	ON App	2007-08-02	2011-01-01	2011-08-01
23.	ON App	2007-08-02	2011-01-01	2011-08-01
24.	ON App	2007-08-02	2011-01-01	2011-08-01
25.	ON App	2007-08-02	2011-01-01	2011-08-01
26.	ON App	2007-08-02	2011-01-01	2011-08-01
27.	ON App	2007-10-04	2011-01-01	2011-10-03
28.	ON App	2007-10-04	2011-01-01	2011-10-03
29.	ON App	2008-02-04	2011-01-01	2011-12-31
30.	ON App	2008-02-04	2011-01-01	2011-12-31
31.	ON App	2008-02-04	2011-01-01	2011-12-31
32.	ON App	2008-02-04	2011-01-01	2011-12-31
33.	ON App	2008-02-04	2011-01-01	2011-12-31
34.	ON App	2008-02-19	2011-01-01	2011-12-31
35.	ON App	2008-02-19	2011-01-01	2011-12-31
36.	ON App	2008-02-19	2011-01-01	2011-12-31
37.	ON App	2008-02-19	2011-01-01	2011-12-31
38.	ON App	2008-02-19	2011-01-01	2011-12-31
39.	ON App	2008-02-19	2011-01-01	2011-12-31
40.	ON App	2008-02-19	2011-01-01	2011-12-31
41.	ON App	2008-02-19	2011-01-01	2011-12-31
42.	ON App	2008-02-19	2011-01-01	2011-12-31
43.	ON App	2008-02-19	2011-01-01	2011-12-31
44.	ON App	2008-02-19	2011-01-01	2011-12-31
45.	ON App	2008-02-19	2011-01-01	2011-12-31
46.	ON App	2008-02-19	2011-01-01	2011-12-31
47.	ON App	2008-03-20	2011-01-01	2011-12-31
48.	ON App	2008-03-25	2011-01-01	2011-12-31
49.	ON App	2008-03-25	2011-01-01	2011-12-31
50.	ON App	2008-03-31	2011-01-01	2011-12-31
51.	ON App	2008-03-31	2011-01-01	2011-12-31
52.	ON App	2008-03-31	2011-01-01	2011-12-31
53.	ON App	2008-03-31	2011-01-01	2011-12-31
54.	ON App	2008-03-31	2011-01-01	2011-12-31
55.	ON App	2008-03-31	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
56.	ON App	2008-03-31	2011-01-01	2011-12-31
57.	ON App	2008-03-31	2011-01-01	2011-12-31
58.	ON App	2008-03-31	2011-01-01	2011-12-31
59.	ON App	2008-03-31	2011-01-01	2011-12-31
60.	ON App	2008-03-31	2011-01-01	2011-12-31
61.	ON App	2008-03-31	2011-01-01	2011-12-31
62.	ON App	2008-03-31	2011-01-01	2011-12-31
63.	ON App	2008-03-31	2011-01-01	2011-12-31
64.	ON App	2008-03-31	2011-01-01	2011-12-31
65.	ON App	2008-03-31	2011-01-01	2011-12-31
66.	ON App	2008-03-31	2011-01-01	2011-12-31
67.	ON App	2008-04-21	2011-01-01	2011-12-31
68.	ON App	2008-04-21	2011-01-01	2011-12-31
69.	ON App	2008-04-21	2011-01-01	2011-12-31
70.	ON App	2008-04-21	2011-01-01	2011-12-31
71.	ON App	2008-04-21	2011-01-01	2011-12-31
72.	ON App	2008-04-21	2011-01-01	2011-12-31
73.	ON App	2008-04-21	2011-01-01	2011-12-31
74.	ON App	2008-04-21	2011-01-01	2011-12-31
75.	ON App	2008-04-21	2011-01-01	2011-12-31
76.	ON App	2008-04-21	2011-01-01	2011-12-31
77.	ON App	2008-04-21	2011-01-01	2011-12-31
78.	ON App	2008-04-21	2011-01-01	2011-12-31
79.	ON App	2008-04-21	2011-01-01	2011-12-31
80.	ON App	2008-04-21	2011-01-01	2011-12-31
81.	ON App	2008-04-24	2011-01-01	2011-12-31
82.	ON App	2008-05-20	2011-01-01	2011-12-31
83.	ON App	2008-05-20	2011-01-01	2011-12-31
84.	ON App	2008-05-20	2011-01-01	2011-12-31
85.	ON App	2008-05-20	2011-01-01	2011-12-31
86.	ON App	2008-05-20	2011-01-01	2011-12-31
87.	ON App	2008-05-20	2011-01-01	2011-12-31
88.	ON App	2008-05-20	2011-01-01	2011-12-31
89.	ON App	2008-05-20	2011-01-01	2011-12-31
90.	ON App	2008-05-20	2011-01-01	2011-12-31
91.	ON App	2008-05-20	2011-01-01	2011-12-31
92.	ON App	2008-05-20	2011-01-01	2011-12-31
93.	ON App	2008-05-20	2011-01-01	2011-12-31
94.	ON App	2008-05-20	2011-01-01	2011-12-31
95.	ON App	2008-05-20	2011-01-01	2011-12-31
96.	ON App	2008-05-20	2011-01-01	2011-12-31
97.	ON App	2008-05-20	2011-01-01	2011-12-31
98.	ON App	2008-05-20	2011-01-01	2011-12-31
99.	ON App	2008-05-26	2011-01-01	2011-12-31
100.	ON App	2008-06-02	2011-01-01	2011-12-31
101.	ON App	2008-06-02	2011-01-01	2011-12-31
102.	ON App	2008-06-02	2011-01-01	2011-12-31
103.	ON App	2008-06-02	2011-01-01	2011-12-31
104.	ON App	2008-06-02	2011-01-01	2011-12-31
105.	ON App	2008-06-02	2011-01-01	2011-12-31
106.	ON App	2008-06-02	2011-01-01	2011-12-31
107.	ON App	2008-06-02	2011-01-01	2011-12-31
108.	ON App	2008-06-02	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
109.	ON App	2008-06-02	2011-01-01	2011-12-31
110.	ON App	2008-06-02	2011-01-01	2011-12-31
111.	ON App	2008-06-02	2011-01-01	2011-12-31
112.	ON App	2008-06-02	2011-01-01	2011-12-31
113.	ON App	2008-06-02	2011-01-01	2011-12-31
114.	ON App	2008-06-02	2011-01-01	2011-12-31
115.	ON App	2008-06-02	2011-01-01	2011-12-31
116.	ON App	2008-06-02	2011-01-01	2011-12-31
117.	ON App	2008-06-02	2011-01-01	2011-12-31
118.	ON App	2008-06-02	2011-01-01	2011-12-31
119.	ON App	2008-06-02	2011-01-01	2011-12-31
120.	ON App	2008-06-02	2011-01-01	2011-12-31
121.	ON App	2008-06-02	2011-01-01	2011-12-31
122.	ON App	2008-06-02	2011-01-01	2011-12-31
123.	ON App	2008-06-02	2011-01-01	2011-12-31
124.	ON App	2008-06-02	2011-01-01	2011-12-31
125.	ON App	2008-06-02	2011-01-01	2011-12-31
126.	ON App	2008-06-02	2011-01-01	2011-12-31
127.	ON App	2008-06-02	2011-01-01	2011-12-31
128.	ON App	2008-06-02	2011-01-01	2011-12-31
129.	ON App	2008-06-02	2011-01-01	2011-12-31
130.	ON App	2008-06-26	2011-01-01	2011-12-31
131.	ON App	2008-08-05	2011-01-01	2011-12-31
132.	ON App	2008-08-08	2011-01-01	2011-12-31
133.	ON App	2008-08-08	2011-01-01	2011-12-31
134.	ON App	2008-08-08	2011-01-01	2011-12-31
135.	ON App	2008-08-08	2011-01-01	2011-12-31
136.	ON App	2008-08-08	2011-01-01	2011-12-31
137.	ON App	2008-08-08	2011-01-01	2011-12-31
138.	ON App	2008-08-08	2011-01-01	2011-12-31
139.	ON App	2008-08-11	2011-01-01	2011-12-31
140.	ON App	2008-08-25	2011-01-01	2011-12-31
141.	ON App	2008-09-15	2011-01-01	2011-12-31
142.	ON App	2008-09-15	2011-01-01	2011-12-31
143.	ON App	2008-09-15	2011-01-01	2011-12-31
144.	ON App	2008-09-15	2011-01-01	2011-12-31
145.	ON App	2008-10-14	2011-01-01	2011-12-31
146.	ON App	2008-10-14	2011-01-01	2011-12-31
147.	ON App	2008-10-14	2011-01-01	2011-12-31
148.	ON App	2008-10-20	2011-01-01	2011-12-31
149.	ON App	2008-10-23	2011-01-01	2011-12-31
150.	ON App	2008-10-23	2011-01-01	2011-12-31
151.	ON App	2008-10-23	2011-01-01	2011-12-31
152.	ON App	2008-10-23	2011-01-01	2011-12-31
153.	ON App	2008-10-23	2011-01-01	2011-12-31
154.	ON App	2008-10-23	2011-01-01	2011-12-31
155.	ON App	2008-10-23	2011-01-01	2011-12-31
156.	ON App	2008-12-01	2011-01-01	2011-12-31
157.	ON App	2008-12-01	2011-01-01	2011-12-31
158.	ON App	2008-12-01	2011-01-01	2011-12-31
159.	ON App	2008-12-01	2011-01-01	2011-12-31
160.	ON App	2008-12-01	2011-01-01	2011-12-31
161.	ON App	2008-12-01	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
162.	ON App	2009-01-05	2011-01-01	2011-12-31
163.	ON App	2009-01-05	2011-01-01	2011-12-31
164.	ON App	2009-01-05	2011-01-01	2011-12-31
165.	ON App	2009-01-12	2011-01-01	2011-12-31
166.	ON App	2009-01-12	2011-01-01	2011-12-31
167.	ON App	2009-01-12	2011-01-01	2011-12-31
168.	ON App	2009-01-12	2011-01-01	2011-12-31
169.	ON App	2009-01-12	2011-01-01	2011-12-31
170.	ON App	2009-01-12	2011-01-01	2011-12-31
171.	ON App	2009-01-12	2011-01-01	2011-12-31
172.	ON App	2009-01-12	2011-01-01	2011-12-31
173.	ON App	2009-01-23	2011-01-01	2011-12-31
174.	ON App	2009-02-02	2011-01-01	2011-12-31
175.	ON App	2009-02-02	2011-01-01	2011-12-31
176.	ON App	2009-02-02	2011-01-01	2011-12-31
177.	ON App	2009-02-02	2011-01-01	2011-12-31
178.	ON App	2009-02-02	2011-01-01	2011-12-31
179.	ON App	2009-02-02	2011-01-01	2011-12-31
180.	ON App	2009-02-02	2011-01-01	2011-12-31
181.	ON App	2009-02-02	2011-01-01	2011-12-31
182.	ON App	2009-02-02	2011-01-01	2011-12-31
183.	ON App	2009-02-02	2011-01-01	2011-12-31
184.	ON App	2009-02-02	2011-01-01	2011-12-31
185.	ON App	2009-02-02	2011-01-01	2011-12-31
186.	ON App	2009-02-02	2011-01-01	2011-12-31
187.	ON App	2009-02-02	2011-01-01	2011-12-31
188.	ON App	2009-02-02	2011-01-01	2011-12-31
189.	ON App	2009-02-02	2011-01-01	2011-12-31
190.	ON App	2009-02-02	2011-01-01	2011-12-31
191.	ON App	2009-02-02	2011-01-01	2011-12-31
192.	ON App	2009-02-02	2011-01-01	2011-12-31
193.	ON App	2009-02-23	2011-01-01	2011-12-31
194.	ON App	2009-02-23	2011-01-01	2011-12-31
195.	ON App	2009-02-23	2011-01-01	2011-12-31
196.	ON App	2009-02-23	2011-01-01	2011-12-31
197.	ON App	2009-02-23	2011-01-01	2011-12-31
198.	ON App	2009-02-23	2011-01-01	2011-12-31
199.	ON App	2009-02-23	2011-01-01	2011-12-31
200.	ON App	2009-02-23	2011-01-01	2011-12-31
201.	ON App	2009-02-23	2011-01-01	2011-12-31
202.	ON App	2009-02-23	2011-01-01	2011-12-31
203.	ON App	2009-02-23	2011-01-01	2011-12-31
204.	ON App	2009-02-23	2011-01-01	2011-12-31
205.	ON App	2009-02-23	2011-01-01	2011-12-31
206.	ON App	2009-02-23	2011-01-01	2011-12-31
207.	ON App	2009-02-23	2011-01-01	2011-12-31
208.	ON App	2009-02-23	2011-01-01	2011-12-31
209.	ON App	2009-02-23	2011-01-01	2011-12-31
210.	ON App	2009-03-16	2011-01-01	2011-12-31
211.	ON App	2009-03-16	2011-01-01	2011-12-31
212.	ON App	2009-03-16	2011-01-01	2011-12-31
213.	ON App	2009-03-16	2011-01-01	2011-12-31
214.	ON App	2009-03-16	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
215.	ON App	2009-03-16	2011-01-01	2011-12-31
216.	ON App	2009-03-16	2011-01-01	2011-12-31
217.	ON App	2009-03-16	2011-01-01	2011-12-31
218.	ON App	2009-03-16	2011-01-01	2011-12-31
219.	ON App	2009-03-16	2011-01-01	2011-12-31
220.	ON App	2009-03-16	2011-01-01	2011-12-31
221.	ON App	2009-03-16	2011-01-01	2011-12-31
222.	ON App	2009-03-16	2011-01-01	2011-12-31
223.	ON App	2009-03-16	2011-01-01	2011-12-31
224.	ON App	2009-03-26	2011-01-01	2011-12-31
225.	ON App	2009-03-26	2011-01-01	2011-12-31
226.	ON App	2009-03-26	2011-01-01	2011-12-31
227.	ON App	2009-03-26	2011-01-01	2011-12-31
228.	ON App	2009-03-26	2011-01-01	2011-12-31
229.	ON App	2009-03-26	2011-01-01	2011-12-31
230.	ON App	2009-03-26	2011-01-01	2011-12-31
231.	ON App	2009-03-26	2011-01-01	2011-12-31
232.	ON App	2009-03-26	2011-01-01	2011-12-31
233.	ON App	2009-03-26	2011-01-01	2011-12-31
234.	ON App	2009-03-26	2011-01-01	2011-12-31
235.	ON App	2009-03-26	2011-01-01	2011-12-31
236.	ON App	2009-03-26	2011-01-01	2011-12-31
237.	ON App	2009-03-30	2011-01-01	2011-12-31
238.	ON App	2009-04-16	2011-01-01	2011-12-31
239.	ON App	2009-04-20	2011-01-01	2011-12-31
240.	ON App	2009-04-20	2011-01-01	2011-12-31
241.	ON App	2009-04-20	2011-01-01	2011-12-31
242.	ON App	2009-04-20	2011-01-01	2011-12-31
243.	ON App	2009-04-20	2011-01-01	2011-12-31
244.	ON App	2009-04-20	2011-01-01	2011-12-31
245.	ON App	2009-04-20	2011-01-01	2011-12-31
246.	ON App	2009-04-20	2011-01-01	2011-12-31
247.	ON App	2009-04-20	2011-01-01	2011-12-31
248.	ON App	2009-04-20	2011-01-01	2011-12-31
249.	ON App	2009-04-20	2011-01-01	2011-12-31
250.	ON App	2009-04-20	2011-01-01	2011-12-31
251.	ON App	2009-04-20	2011-01-01	2011-12-31
252.	ON App	2009-04-20	2011-01-01	2011-12-31
253.	ON App	2009-05-25	2011-01-01	2011-12-31
254.	ON App	2009-05-25	2011-01-01	2011-12-31
255.	ON App	2009-05-25	2011-01-01	2011-12-31
256.	ON App	2009-05-25	2011-01-01	2011-12-31
257.	ON App	2009-05-25	2011-01-01	2011-12-31
258.	ON App	2009-05-25	2011-01-01	2011-12-31
259.	ON App	2009-05-25	2011-01-01	2011-12-31
260.	ON App	2009-05-25	2011-01-01	2011-12-31
261.	ON App	2009-05-25	2011-01-01	2011-12-31
262.	ON App	2009-05-25	2011-01-01	2011-12-31
263.	ON App	2009-05-25	2011-01-01	2011-12-31
264.	ON App	2009-05-25	2011-01-01	2011-12-31
265.	ON App	2009-05-25	2011-01-01	2011-12-31
266.	ON App	2009-05-25	2011-01-01	2011-12-31
267.	ON App	2009-06-01	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
268.	ON App	2009-06-01	2011-01-01	2011-12-31
269.	ON App	2009-06-01	2011-01-01	2011-12-31
270.	ON App	2009-06-01	2011-01-01	2011-12-31
271.	ON App	2009-06-01	2011-01-01	2011-12-31
272.	ON App	2009-06-01	2011-01-01	2011-12-31
273.	ON App	2009-06-01	2011-01-01	2011-12-31
274.	ON App	2009-06-01	2011-01-01	2011-12-31
275.	ON App	2009-06-01	2011-01-01	2011-12-31
276.	ON App	2009-06-01	2011-01-01	2011-12-31
277.	ON App	2009-06-01	2011-01-01	2011-12-31
278.	ON App	2009-06-01	2011-01-01	2011-12-31
279.	ON App	2009-06-01	2011-01-01	2011-12-31
280.	ON App	2009-06-01	2011-01-01	2011-12-31
281.	ON App	2009-06-01	2011-01-01	2011-12-31
282.	ON App	2009-06-01	2011-01-01	2011-12-31
283.	ON App	2009-06-01	2011-01-01	2011-12-31
284.	ON App	2009-06-01	2011-01-01	2011-12-31
285.	ON App	2009-06-01	2011-01-01	2011-12-31
286.	ON App	2009-06-01	2011-01-01	2011-12-31
287.	ON App	2009-06-01	2011-01-01	2011-12-31
288.	ON App	2009-06-01	2011-01-01	2011-12-31
289.	ON App	2009-06-01	2011-01-01	2011-12-31
290.	ON App	2009-06-01	2011-01-01	2011-12-31
291.	ON App	2009-06-01	2011-01-01	2011-12-31
292.	ON App	2009-06-01	2011-01-01	2011-12-31
293.	ON App	2009-06-01	2011-01-01	2011-12-31
294.	ON App	2009-06-01	2011-01-01	2011-12-31
295.	ON App	2009-06-01	2011-01-01	2011-12-31
296.	ON App	2009-06-01	2011-01-01	2011-12-31
297.	ON App	2009-06-11	2011-01-01	2011-12-31
298.	ON App	2009-06-11	2011-01-01	2011-12-31
299.	ON App	2009-07-13	2011-01-01	2011-12-31
300.	ON App	2009-07-13	2011-01-01	2011-12-31
301.	ON App	2009-07-13	2011-01-01	2011-12-31
302.	ON App	2009-07-13	2011-01-01	2011-12-31
303.	ON App	2009-07-13	2011-01-01	2011-12-31
304.	ON App	2009-07-13	2011-01-01	2011-12-31
305.	ON App	2009-07-13	2011-01-01	2011-12-31
306.	ON App	2009-07-13	2011-01-01	2011-12-31
307.	ON App	2009-07-13	2011-01-01	2011-12-31
308.	ON App	2009-07-13	2011-01-01	2011-12-31
309.	ON App	2009-08-17	2011-01-01	2011-12-31
310.	ON App	2009-08-17	2011-01-01	2011-12-31
311.	ON App	2009-08-24	2011-01-01	2011-12-31
312.	ON App	2009-10-19	2011-01-01	2011-12-31
313.	ON App	2009-10-19	2011-01-01	2011-12-31
314.	ON App	2009-10-29	2011-01-01	2011-12-31
315.	ON App	2009-10-29	2011-01-01	2011-12-31
316.	ON App	2009-10-29	2011-01-01	2011-12-31
317.	ON App	2009-10-29	2011-01-01	2011-12-31
318.	ON App	2009-10-29	2011-01-01	2011-12-31
319.	ON App	2009-10-29	2011-01-01	2011-12-31
320.	ON App	2009-10-29	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
321.	ON App	2010-01-11	2011-01-01	2011-12-31
322.	ON App	2010-01-11	2011-01-01	2011-12-31
323.	ON App	2010-01-11	2011-01-01	2011-12-31
324.	ON App	2010-01-11	2011-01-01	2011-12-31
325.	ON App	2010-01-11	2011-01-01	2011-12-31
326.	ON App	2010-01-11	2011-01-01	2011-12-31
327.	ON App	2010-01-11	2011-01-01	2011-12-31
328.	ON App	2010-01-11	2011-01-01	2011-12-31
329.	ON App	2010-01-11	2011-01-01	2011-12-31
330.	ON App	2010-01-11	2011-01-01	2011-12-31
331.	ON App	2010-01-11	2011-01-01	2011-12-31
332.	ON App	2010-01-11	2011-01-01	2011-12-31
333.	ON App	2010-01-11	2011-01-01	2011-12-31
334.	ON App	2010-01-11	2011-01-01	2011-12-31
335.	ON App	2010-01-11	2011-01-01	2011-12-31
336.	ON App	2010-01-11	2011-01-01	2011-12-31
337.	ON App	2010-01-11	2011-01-01	2011-12-31
338.	ON App	2010-01-11	2011-01-01	2011-12-31
339.	ON App	2010-01-11	2011-01-01	2011-12-31
340.	ON App	2010-01-11	2011-01-01	2011-12-31
341.	ON App	2010-01-11	2011-01-01	2011-12-31
342.	ON App	2010-01-11	2011-01-01	2011-12-31
343.	ON App	2010-01-11	2011-01-01	2011-12-31
344.	ON App	2010-01-11	2011-01-01	2011-12-31
345.	ON App	2010-01-11	2011-01-01	2011-12-31
346.	ON App	2010-01-11	2011-01-01	2011-12-31
347.	ON App	2010-01-11	2011-01-01	2011-12-31
348.	ON App	2010-01-11	2011-01-01	2011-12-31
349.	ON App	2010-01-11	2011-01-01	2011-12-31
350.	ON App	2010-01-11	2011-01-01	2011-12-31
351.	ON App	2010-01-18	2011-01-01	2011-12-31
352.	ON App	2010-01-18	2011-01-01	2011-12-31
353.	ON App	2010-01-18	2011-01-01	2011-12-31
354.	ON App	2010-01-18	2011-01-01	2011-12-31
355.	ON App	2010-01-25	2011-01-01	2011-12-31
356.	ON App	2010-01-25	2011-01-01	2011-12-31
357.	ON App	2010-01-25	2011-01-01	2011-12-31
358.	ON App	2010-01-25	2011-01-01	2011-12-31
359.	ON App	2010-01-25	2011-01-01	2011-12-31
360.	ON App	2010-01-25	2011-01-01	2011-12-31
361.	ON App	2010-01-25	2011-01-01	2011-12-31
362.	ON App	2010-01-25	2011-01-01	2011-12-31
363.	ON App	2010-01-25	2011-01-01	2011-12-31
364.	ON App	2010-01-25	2011-01-01	2011-12-31
365.	ON App	2010-01-25	2011-01-01	2011-12-31
366.	ON App	2010-01-25	2011-01-01	2011-12-31
367.	ON App	2010-01-25	2011-01-01	2011-12-31
368.	ON App	2010-01-25	2011-01-01	2011-12-31
369.	ON App	2010-01-25	2011-01-01	2011-12-31
370.	ON App	2010-01-25	2011-01-01	2011-12-31
371.	ON App	2010-02-22	2011-01-01	2011-12-31
372.	ON App	2010-02-22	2011-01-01	2011-12-31
373.	ON App	2010-02-22	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
374.	ON App	2010-02-22	2011-01-01	2011-12-31
375.	ON App	2010-02-22	2011-01-01	2011-12-31
376.	ON App	2010-02-22	2011-01-01	2011-12-31
377.	ON App	2010-02-22	2011-01-01	2011-12-31
378.	ON App	2010-02-22	2011-01-01	2011-12-31
379.	ON App	2010-02-22	2011-01-01	2011-12-31
380.	ON App	2010-02-22	2011-01-01	2011-12-31
381.	ON App	2010-02-22	2011-01-01	2011-12-31
382.	ON App	2010-02-22	2011-01-01	2011-12-31
383.	ON App	2010-02-22	2011-01-01	2011-12-31
384.	ON App	2010-02-22	2011-01-01	2011-12-31
385.	ON App	2010-02-22	2011-01-01	2011-12-31
386.	ON App	2010-02-22	2011-01-01	2011-12-31
387.	ON App	2010-03-08	2011-01-01	2011-12-31
388.	ON App	2010-03-08	2011-01-01	2011-12-31
389.	ON App	2010-03-08	2011-01-01	2011-12-31
390.	ON App	2010-03-08	2011-01-01	2011-12-31
391.	ON App	2010-03-08	2011-01-01	2011-12-31
392.	ON App	2010-03-08	2011-01-01	2011-12-31
393.	ON App	2010-03-08	2011-01-01	2011-12-31
394.	ON App	2010-03-08	2011-01-01	2011-12-31
395.	ON App	2010-03-08	2011-01-01	2011-12-31
396.	ON App	2010-03-08	2011-01-01	2011-12-31
397.	ON App	2010-03-08	2011-01-01	2011-12-31
398.	ON App	2010-03-08	2011-01-01	2011-12-31
399.	ON App	2010-03-08	2011-01-01	2011-12-31
400.	ON App	2010-03-08	2011-01-01	2011-12-31
401.	ON App	2010-03-08	2011-01-01	2011-12-31
402.	ON App	2010-03-08	2011-01-01	2011-12-31
403.	ON App	2010-04-12	2011-01-01	2011-12-31
404.	ON App	2010-04-12	2011-01-01	2011-12-31
405.	ON App	2010-04-12	2011-01-01	2011-12-31
406.	ON App	2010-04-12	2011-01-01	2011-12-31
407.	ON App	2010-04-12	2011-01-01	2011-12-31
408.	ON App	2010-04-12	2011-01-01	2011-12-31
409.	ON App	2010-04-12	2011-01-01	2011-12-31
410.	ON App	2010-04-12	2011-01-01	2011-12-31
411.	ON App	2010-04-12	2011-01-01	2011-12-31
412.	ON App	2010-04-12	2011-01-01	2011-12-31
413.	ON App	2010-04-12	2011-01-01	2011-12-31
414.	ON App	2010-04-12	2011-01-01	2011-12-31
415.	ON App	2010-04-12	2011-01-01	2011-12-31
416.	ON App	2010-04-12	2011-01-01	2011-12-31
417.	ON App	2010-04-12	2011-01-01	2011-12-31
418.	ON App	2010-04-12	2011-01-01	2011-12-31
419.	ON App	2010-04-12	2011-01-01	2011-12-31
420.	ON App	2010-04-26	2011-01-01	2011-12-31
421.	ON App	2010-04-26	2011-01-01	2011-12-31
422.	ON App	2010-04-26	2011-01-01	2011-12-31
423.	ON App	2010-04-26	2011-01-01	2011-12-31
424.	ON App	2010-04-26	2011-01-01	2011-12-31
425.	ON App	2010-04-26	2011-01-01	2011-12-31
426.	ON App	2010-05-03	2011-01-01	2011-12-31



	D Original contract or training agreement number  <b>420</b>	E Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	F Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	G End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
427.	ON App	2010-05-03	2011-01-01	2011-12-31
428.	ON App	2010-05-03	2011-01-01	2011-12-31
429.	ON App	2010-05-03	2011-01-01	2011-12-31
430.	ON App	2010-05-03	2011-01-01	2011-12-31
431.	ON App	2010-05-03	2011-01-01	2011-12-31
432.	ON App	2010-05-03	2011-01-01	2011-12-31
433.	ON App	2010-05-03	2011-01-01	2011-12-31
434.	ON App	2010-05-03	2011-01-01	2011-12-31
435.	ON App	2010-05-03	2011-01-01	2011-12-31
436.	ON App	2010-05-03	2011-01-01	2011-12-31
437.	ON App	2010-05-31	2011-01-01	2011-12-31
438.	ON App	2010-05-31	2011-01-01	2011-12-31
439.	ON App	2010-05-31	2011-01-01	2011-12-31
440.	ON App	2010-05-31	2011-01-01	2011-12-31
441.	ON App	2010-05-31	2011-01-01	2011-12-31
442.	ON App	2010-05-31	2011-01-01	2011-12-31
443.	ON App	2010-05-31	2011-01-01	2011-12-31
444.	ON App	2010-05-31	2011-01-01	2011-12-31
445.	ON App	2010-05-31	2011-01-01	2011-12-31
446.	ON App	2010-05-31	2011-01-01	2011-12-31
447.	ON App	2010-05-31	2011-01-01	2011-12-31
448.	ON App	2010-05-31	2011-01-01	2011-12-31
449.	ON App	2010-05-31	2011-01-01	2011-12-31
450.	ON App	2010-05-31	2011-01-01	2011-12-31
451.	ON App	2010-05-31	2011-01-01	2011-12-31
452.	ON App	2010-05-31	2011-01-01	2011-12-31
453.	ON App	2010-05-31	2011-01-01	2011-12-31
454.	ON App	2010-05-31	2011-01-01	2011-12-31
455.	ON App	2010-05-31	2011-01-01	2011-12-31
456.	ON App	2010-05-31	2011-01-01	2011-12-31
457.	ON App	2010-05-31	2011-01-01	2011-12-31
458.	ON App	2010-05-31	2011-01-01	2011-12-31
459.	ON App	2010-05-31	2011-01-01	2011-12-31
460.	ON App	2010-05-31	2011-01-01	2011-12-31
461.	ON App	2010-05-31	2011-01-01	2011-12-31
462.	ON App	2010-05-31	2011-01-01	2011-12-31
463.	ON App	2010-05-31	2011-01-01	2011-12-31
464.	ON App	2010-05-31	2011-01-01	2011-12-31
465.	ON App	2010-05-31	2011-01-01	2011-12-31
466.	ON App	2010-05-31	2011-01-01	2011-12-31
467.	ON App	2010-05-31	2011-01-01	2011-12-31
468.	ON App	2010-06-07	2011-01-01	2011-12-31
469.	ON App	2010-06-07	2011-01-01	2011-12-31
470.	ON App	2010-06-07	2011-01-01	2011-12-31
471.	ON App	2010-06-14	2011-01-01	2011-12-31
472.	ON App	2010-06-14	2011-01-01	2011-12-31
473.	ON App	2010-06-14	2011-01-01	2011-12-31
474.	ON App	2010-06-14	2011-01-01	2011-12-31
475.	ON App	2010-06-14	2011-01-01	2011-12-31
476.	ON App	2010-06-14	2011-01-01	2011-12-31
477.	ON App	2010-07-05	2011-01-01	2011-12-31
478.	ON App	2010-07-05	2011-01-01	2011-12-31
479.	ON App	2010-07-05	2011-01-01	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
480.	ON App	2010-07-05	2011-01-01	2011-12-31
481.	ON App	2010-08-16	2011-01-01	2011-12-31
482.	ON App	2010-08-16	2011-01-01	2011-12-31
483.	ON App	2010-08-16	2011-01-01	2011-12-31
484.	ON App	2010-08-16	2011-01-01	2011-12-31
485.	ON App	2010-08-16	2011-01-01	2011-12-31
486.	ON App	2010-08-16	2011-01-01	2011-12-31
487.	ON App	2010-08-16	2011-01-01	2011-12-31
488.	ON App	2010-08-16	2011-01-01	2011-12-31
489.	ON App	2010-08-16	2011-01-01	2011-12-31
490.	ON App	2010-08-16	2011-01-01	2011-12-31
491.	ON App	2010-08-16	2011-01-01	2011-12-31
492.	ON App	2010-08-16	2011-01-01	2011-12-31
493.	ON App	2010-08-16	2011-01-01	2011-12-31
494.	ON App	2010-08-16	2011-01-01	2011-12-31
495.	ON App	2010-09-07	2011-01-01	2011-12-31
496.	ON App	2010-09-07	2011-01-01	2011-12-31
497.	ON App	2010-10-04	2011-01-01	2011-12-31
498.	ON App	2010-10-04	2011-01-01	2011-12-31
499.	ON App	2010-10-04	2011-01-01	2011-12-31
500.	ON App	2010-10-04	2011-01-01	2011-12-31
501.	ON App	2010-10-04	2011-01-01	2011-12-31
502.	ON App	2010-10-04	2011-01-01	2011-12-31
503.	ON App	2010-10-25	2011-01-01	2011-12-31
504.	ON App	2010-10-25	2011-01-01	2011-12-31
505.	ON App	2010-10-25	2011-01-01	2011-12-31
506.	ON App	2011-01-10	2011-01-10	2011-12-31
507.	ON App	2011-03-10	2011-03-10	2011-12-31
508.	ON App	2011-03-10	2011-03-10	2011-12-31
509.	ON App	2011-03-10	2011-03-10	2011-12-31
510.	ON App	2011-03-10	2011-03-10	2011-12-31
511.	ON App	2011-03-10	2011-03-10	2011-12-31
512.	ON App	2011-03-10	2011-03-10	2011-12-31
513.	ON App	2011-03-10	2011-03-10	2011-12-31
514.	ON App	2011-03-28	2011-03-28	2011-12-31
515.	ON App	2011-03-28	2011-03-28	2011-12-31
516.	ON App	2011-03-28	2011-03-28	2011-12-31
517.	ON App	2011-03-28	2011-03-28	2011-12-31
518.	ON App	2011-03-28	2011-03-28	2011-12-31
519.	ON App	2011-03-28	2011-03-28	2011-12-31
520.	ON App	2011-03-28	2011-03-28	2011-12-31
521.	ON App	2011-03-28	2011-03-28	2011-12-31
522.	ON App	2011-03-28	2011-03-28	2011-12-31
523.	ON App	2011-03-28	2011-03-28	2011-12-31
524.	ON App	2011-03-28	2011-03-28	2011-12-31
525.	ON App	2011-03-28	2011-03-28	2011-12-31
526.	ON App	2011-03-28	2011-03-28	2011-12-31
527.	ON App	2011-03-28	2011-03-28	2011-12-31
528.	ON App	2011-03-28	2011-03-28	2011-12-31
529.	ON App	2011-03-28	2011-03-28	2011-12-31
530.	ON App	2011-04-07	2011-04-07	2011-12-31
531.	ON App	2011-04-18	2011-04-18	2011-12-31
532.	ON App	2011-04-18	2011-04-18	2011-12-31

	<b>D</b> Original contract or training agreement number  <b>420</b>	<b>E</b> Original registration date of apprenticeship contract or training agreement (see note 1 below)  <b>425</b>	<b>F</b> Start date of employment as an apprentice in the tax year (see note 2 below)  <b>430</b>	<b>G</b> End date of employment as an apprentice in the tax year (see note 3 below)  <b>435</b>
533.	ON App	2011-05-02	2011-05-02	2011-12-31
534.	ON App	2011-05-02	2011-05-02	2011-12-31
535.	ON App	2011-05-02	2011-05-02	2011-12-31
536.	ON App	2011-05-02	2011-05-02	2011-12-31
537.	ON App	2011-05-02	2011-05-02	2011-12-31
538.	ON App	2011-05-02	2011-05-02	2011-12-31
539.	ON App	2011-05-02	2011-05-02	2011-12-31
540.	ON App	2011-05-02	2011-05-02	2011-12-31
541.	ON App	2011-05-02	2011-05-02	2011-12-31
542.	ON App	2011-05-02	2011-05-02	2011-12-31
543.	ON App	2011-05-02	2011-05-02	2011-12-31
544.	ON App	2011-05-02	2011-05-02	2011-12-31
545.	ON App	2011-05-02	2011-05-02	2011-12-31
546.	ON App	2011-05-02	2011-05-02	2011-12-31
547.	ON App	2011-05-02	2011-05-02	2011-12-31
548.	ON App	2011-05-02	2011-05-02	2011-12-31
549.	ON App	2011-05-30	2011-05-30	2011-12-31
550.	ON App	2011-05-30	2011-05-30	2011-12-31
551.	ON App	2011-05-30	2011-05-30	2011-12-31
552.	ON App	2011-05-30	2011-05-30	2011-12-31
553.	ON App	2011-05-30	2011-05-30	2011-12-31
554.	ON App	2011-05-30	2011-05-30	2011-12-31
555.	ON App	2011-05-30	2011-05-30	2011-12-31
556.	ON App	2011-05-30	2011-05-30	2011-12-31
557.	ON App	2011-05-30	2011-05-30	2011-12-31
558.	ON App	2011-05-30	2011-05-30	2011-12-31
559.	ON App	2011-05-30	2011-05-30	2011-12-31
560.	ON App	2011-05-30	2011-05-30	2011-12-31
561.	ON App	2011-05-30	2011-05-30	2011-12-31
562.	ON App	2011-05-30	2011-05-30	2011-12-31
563.	ON App	2011-05-30	2011-05-30	2011-12-31
564.	ON App	2011-05-30	2011-05-30	2011-12-31
565.	ON App	2011-05-30	2011-05-30	2011-12-31
566.	ON App	2011-05-30	2011-05-30	2011-12-31
567.	ON App	2011-07-14	2011-07-14	2011-12-31
568.	ON App	2011-07-18	2011-07-18	2011-12-31

Note 1: Enter the original registration date of the apprenticeship contract or training agreement in all cases, even when multiple employers employed the apprentice.

Note 2: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the first day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the start date of employment as an apprentice for the tax year in which the government assistance was received.

Note 3: When there are multiple employment periods as an apprentice in the tax year with the corporation, enter the date that is the last day of employment as an apprentice in the tax year with the corporation. When claiming an ATTC for repayment of government assistance, enter the end date of employment as an apprentice for the tax year in which the government assistance was received.

**Part 4 – Calculation of the Ontario apprenticeship training tax credit (continued)**

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)	<b>I</b> Maximum credit amount for the tax year (see note 2 below)
	<b>441</b>	<b>442</b>	<b>440</b>	<b>445</b>
1.		21	21	575
2.		21	21	575
3.		21	21	575
4.		49	49	1,342
5.		59	59	1,616
6.		59	59	1,616
7.		59	59	1,616
8.		59	59	1,616
9.		59	59	1,616
10.		59	59	1,616
11.		59	59	1,616
12.		93	93	2,548
13.		93	93	2,548
14.		122	122	3,342
15.		122	122	3,342
16.		122	122	3,342
17.		213	213	5,836
18.		213	213	5,836
19.		213	213	5,836
20.		213	213	5,836
21.		213	213	5,836
22.		213	213	5,836
23.		213	213	5,836
24.		213	213	5,836
25.		213	213	5,836
26.		213	213	5,836
27.		276	276	7,562
28.		276	276	7,562
29.		365	365	10,000
30.		365	365	10,000
31.		365	365	10,000
32.		365	365	10,000
33.		365	365	10,000
34.		365	365	10,000
35.		365	365	10,000
36.		365	365	10,000
37.		365	365	10,000
38.		365	365	10,000
39.		365	365	10,000
40.		365	365	10,000
41.		365	365	10,000
42.		365	365	10,000
43.		365	365	10,000
44.		365	365	10,000
45.		365	365	10,000
46.		365	365	10,000
47.		365	365	10,000
48.		365	365	10,000
49.		365	365	10,000
50.		365	365	10,000
51.		365	365	10,000
52.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
53.		365	365	10,000
54.		365	365	10,000
55.		365	365	10,000
56.		365	365	10,000
57.		365	365	10,000
58.		365	365	10,000
59.		365	365	10,000
60.		365	365	10,000
61.		365	365	10,000
62.		365	365	10,000
63.		365	365	10,000
64.		365	365	10,000
65.		365	365	10,000
66.		365	365	10,000
67.		365	365	10,000
68.		365	365	10,000
69.		365	365	10,000
70.		365	365	10,000
71.		365	365	10,000
72.		365	365	10,000
73.		365	365	10,000
74.		365	365	10,000
75.		365	365	10,000
76.		365	365	10,000
77.		365	365	10,000
78.		365	365	10,000
79.		365	365	10,000
80.		365	365	10,000
81.		365	365	10,000
82.		365	365	10,000
83.		365	365	10,000
84.		365	365	10,000
85.		365	365	10,000
86.		365	365	10,000
87.		365	365	10,000
88.		365	365	10,000
89.		365	365	10,000
90.		365	365	10,000
91.		365	365	10,000
92.		365	365	10,000
93.		365	365	10,000
94.		365	365	10,000
95.		365	365	10,000
96.		365	365	10,000
97.		365	365	10,000
98.		365	365	10,000
99.		365	365	10,000
100.		365	365	10,000
101.		365	365	10,000
102.		365	365	10,000
103.		365	365	10,000
104.		365	365	10,000
105.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
106.		365	365	10,000
107.		365	365	10,000
108.		365	365	10,000
109.		365	365	10,000
110.		365	365	10,000
111.		365	365	10,000
112.		365	365	10,000
113.		365	365	10,000
114.		365	365	10,000
115.		365	365	10,000
116.		365	365	10,000
117.		365	365	10,000
118.		365	365	10,000
119.		365	365	10,000
120.		365	365	10,000
121.		365	365	10,000
122.		365	365	10,000
123.		365	365	10,000
124.		365	365	10,000
125.		365	365	10,000
126.		365	365	10,000
127.		365	365	10,000
128.		365	365	10,000
129.		365	365	10,000
130.		365	365	10,000
131.		365	365	10,000
132.		365	365	10,000
133.		365	365	10,000
134.		365	365	10,000
135.		365	365	10,000
136.		365	365	10,000
137.		365	365	10,000
138.		365	365	10,000
139.		365	365	10,000
140.		365	365	10,000
141.		365	365	10,000
142.		365	365	10,000
143.		365	365	10,000
144.		365	365	10,000
145.		365	365	10,000
146.		365	365	10,000
147.		365	365	10,000
148.		365	365	10,000
149.		365	365	10,000
150.		365	365	10,000
151.		365	365	10,000
152.		365	365	10,000
153.		365	365	10,000
154.		365	365	10,000
155.		365	365	10,000
156.		365	365	10,000
157.		365	365	10,000
158.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
159.		365	365	10,000
160.		365	365	10,000
161.		365	365	10,000
162.		365	365	10,000
163.		365	365	10,000
164.		365	365	10,000
165.		365	365	10,000
166.		365	365	10,000
167.		365	365	10,000
168.		365	365	10,000
169.		365	365	10,000
170.		365	365	10,000
171.		365	365	10,000
172.		365	365	10,000
173.		365	365	10,000
174.		365	365	10,000
175.		365	365	10,000
176.		365	365	10,000
177.		365	365	10,000
178.		365	365	10,000
179.		365	365	10,000
180.		365	365	10,000
181.		365	365	10,000
182.		365	365	10,000
183.		365	365	10,000
184.		365	365	10,000
185.		365	365	10,000
186.		365	365	10,000
187.		365	365	10,000
188.		365	365	10,000
189.		365	365	10,000
190.		365	365	10,000
191.		365	365	10,000
192.		365	365	10,000
193.		365	365	10,000
194.		365	365	10,000
195.		365	365	10,000
196.		365	365	10,000
197.		365	365	10,000
198.		365	365	10,000
199.		365	365	10,000
200.		365	365	10,000
201.		365	365	10,000
202.		365	365	10,000
203.		365	365	10,000
204.		365	365	10,000
205.		365	365	10,000
206.		365	365	10,000
207.		365	365	10,000
208.		365	365	10,000
209.		365	365	10,000
210.		365	365	10,000
211.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
212.		365	365	10,000
213.		365	365	10,000
214.		365	365	10,000
215.		365	365	10,000
216.		365	365	10,000
217.		365	365	10,000
218.		365	365	10,000
219.		365	365	10,000
220.		365	365	10,000
221.		365	365	10,000
222.		365	365	10,000
223.		365	365	10,000
224.		365	365	10,000
225.		365	365	10,000
226.		365	365	10,000
227.		365	365	10,000
228.		365	365	10,000
229.		365	365	10,000
230.		365	365	10,000
231.		365	365	10,000
232.		365	365	10,000
233.		365	365	10,000
234.		365	365	10,000
235.		365	365	10,000
236.		365	365	10,000
237.		365	365	10,000
238.		365	365	10,000
239.		365	365	10,000
240.		365	365	10,000
241.		365	365	10,000
242.		365	365	10,000
243.		365	365	10,000
244.		365	365	10,000
245.		365	365	10,000
246.		365	365	10,000
247.		365	365	10,000
248.		365	365	10,000
249.		365	365	10,000
250.		365	365	10,000
251.		365	365	10,000
252.		365	365	10,000
253.		365	365	10,000
254.		365	365	10,000
255.		365	365	10,000
256.		365	365	10,000
257.		365	365	10,000
258.		365	365	10,000
259.		365	365	10,000
260.		365	365	10,000
261.		365	365	10,000
262.		365	365	10,000
263.		365	365	10,000
264.		365	365	10,000



	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
265.		365	365	10,000
266.		365	365	10,000
267.		365	365	10,000
268.		365	365	10,000
269.		365	365	10,000
270.		365	365	10,000
271.		365	365	10,000
272.		365	365	10,000
273.		365	365	10,000
274.		365	365	10,000
275.		365	365	10,000
276.		365	365	10,000
277.		365	365	10,000
278.		365	365	10,000
279.		365	365	10,000
280.		365	365	10,000
281.		365	365	10,000
282.		365	365	10,000
283.		365	365	10,000
284.		365	365	10,000
285.		365	365	10,000
286.		365	365	10,000
287.		365	365	10,000
288.		365	365	10,000
289.		365	365	10,000
290.		365	365	10,000
291.		365	365	10,000
292.		365	365	10,000
293.		365	365	10,000
294.		365	365	10,000
295.		365	365	10,000
296.		365	365	10,000
297.		365	365	10,000
298.		365	365	10,000
299.		365	365	10,000
300.		365	365	10,000
301.		365	365	10,000
302.		365	365	10,000
303.		365	365	10,000
304.		365	365	10,000
305.		365	365	10,000
306.		365	365	10,000
307.		365	365	10,000
308.		365	365	10,000
309.		365	365	10,000
310.		365	365	10,000
311.		365	365	10,000
312.		365	365	10,000
313.		365	365	10,000
314.		365	365	10,000
315.		365	365	10,000
316.		365	365	10,000
317.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
318.		365	365	10,000
319.		365	365	10,000
320.		365	365	10,000
321.		365	365	10,000
322.		365	365	10,000
323.		365	365	10,000
324.		365	365	10,000
325.		365	365	10,000
326.		365	365	10,000
327.		365	365	10,000
328.		365	365	10,000
329.		365	365	10,000
330.		365	365	10,000
331.		365	365	10,000
332.		365	365	10,000
333.		365	365	10,000
334.		365	365	10,000
335.		365	365	10,000
336.		365	365	10,000
337.		365	365	10,000
338.		365	365	10,000
339.		365	365	10,000
340.		365	365	10,000
341.		365	365	10,000
342.		365	365	10,000
343.		365	365	10,000
344.		365	365	10,000
345.		365	365	10,000
346.		365	365	10,000
347.		365	365	10,000
348.		365	365	10,000
349.		365	365	10,000
350.		365	365	10,000
351.		365	365	10,000
352.		365	365	10,000
353.		365	365	10,000
354.		365	365	10,000
355.		365	365	10,000
356.		365	365	10,000
357.		365	365	10,000
358.		365	365	10,000
359.		365	365	10,000
360.		365	365	10,000
361.		365	365	10,000
362.		365	365	10,000
363.		365	365	10,000
364.		365	365	10,000
365.		365	365	10,000
366.		365	365	10,000
367.		365	365	10,000
368.		365	365	10,000
369.		365	365	10,000
370.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
371.		365	365	10,000
372.		365	365	10,000
373.		365	365	10,000
374.		365	365	10,000
375.		365	365	10,000
376.		365	365	10,000
377.		365	365	10,000
378.		365	365	10,000
379.		365	365	10,000
380.		365	365	10,000
381.		365	365	10,000
382.		365	365	10,000
383.		365	365	10,000
384.		365	365	10,000
385.		365	365	10,000
386.		365	365	10,000
387.		365	365	10,000
388.		365	365	10,000
389.		365	365	10,000
390.		365	365	10,000
391.		365	365	10,000
392.		365	365	10,000
393.		365	365	10,000
394.		365	365	10,000
395.		365	365	10,000
396.		365	365	10,000
397.		365	365	10,000
398.		365	365	10,000
399.		365	365	10,000
400.		365	365	10,000
401.		365	365	10,000
402.		365	365	10,000
403.		365	365	10,000
404.		365	365	10,000
405.		365	365	10,000
406.		365	365	10,000
407.		365	365	10,000
408.		365	365	10,000
409.		365	365	10,000
410.		365	365	10,000
411.		365	365	10,000
412.		365	365	10,000
413.		365	365	10,000
414.		365	365	10,000
415.		365	365	10,000
416.		365	365	10,000
417.		365	365	10,000
418.		365	365	10,000
419.		365	365	10,000
420.		365	365	10,000
421.		365	365	10,000
422.		365	365	10,000
423.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
424.		365	365	10,000
425.		365	365	10,000
426.		365	365	10,000
427.		365	365	10,000
428.		365	365	10,000
429.		365	365	10,000
430.		365	365	10,000
431.		365	365	10,000
432.		365	365	10,000
433.		365	365	10,000
434.		365	365	10,000
435.		365	365	10,000
436.		365	365	10,000
437.		365	365	10,000
438.		365	365	10,000
439.		365	365	10,000
440.		365	365	10,000
441.		365	365	10,000
442.		365	365	10,000
443.		365	365	10,000
444.		365	365	10,000
445.		365	365	10,000
446.		365	365	10,000
447.		365	365	10,000
448.		365	365	10,000
449.		365	365	10,000
450.		365	365	10,000
451.		365	365	10,000
452.		365	365	10,000
453.		365	365	10,000
454.		365	365	10,000
455.		365	365	10,000
456.		365	365	10,000
457.		365	365	10,000
458.		365	365	10,000
459.		365	365	10,000
460.		365	365	10,000
461.		365	365	10,000
462.		365	365	10,000
463.		365	365	10,000
464.		365	365	10,000
465.		365	365	10,000
466.		365	365	10,000
467.		365	365	10,000
468.		365	365	10,000
469.		365	365	10,000
470.		365	365	10,000
471.		365	365	10,000
472.		365	365	10,000
473.		365	365	10,000
474.		365	365	10,000
475.		365	365	10,000
476.		365	365	10,000

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
477.		365	365	10,000
478.		365	365	10,000
479.		365	365	10,000
480.		365	365	10,000
481.		365	365	10,000
482.		365	365	10,000
483.		365	365	10,000
484.		365	365	10,000
485.		365	365	10,000
486.		365	365	10,000
487.		365	365	10,000
488.		365	365	10,000
489.		365	365	10,000
490.		365	365	10,000
491.		365	365	10,000
492.		365	365	10,000
493.		365	365	10,000
494.		365	365	10,000
495.		365	365	10,000
496.		365	365	10,000
497.		365	365	10,000
498.		365	365	10,000
499.		365	365	10,000
500.		365	365	10,000
501.		365	365	10,000
502.		365	365	10,000
503.		365	365	10,000
504.		365	365	10,000
505.		365	365	10,000
506.		356	356	9,753
507.		297	297	8,137
508.		297	297	8,137
509.		297	297	8,137
510.		297	297	8,137
511.		297	297	8,137
512.		297	297	8,137
513.		297	297	8,137
514.		279	279	7,644
515.		279	279	7,644
516.		279	279	7,644
517.		279	279	7,644
518.		279	279	7,644
519.		279	279	7,644
520.		279	279	7,644
521.		279	279	7,644
522.		279	279	7,644
523.		279	279	7,644
524.		279	279	7,644
525.		279	279	7,644
526.		279	279	7,644
527.		279	279	7,644
528.		279	279	7,644
529.		279	279	7,644

	<b>H1</b> Number of days employed as an apprentice in the tax year before March 27, 2009 (see note 1 below)  <b>441</b>	<b>H2</b> Number of days employed as an apprentice in the tax year after March 26, 2009 (see note 1 below)  <b>442</b>	<b>H3</b> Number of days employed as an apprentice in the tax year (column H1 <b>plus</b> column H2)  <b>440</b>	<b>I</b> Maximum credit amount for the tax year (see note 2 below)  <b>445</b>
530.		269	269	7,370
531.		258	258	7,068
532.		258	258	7,068
533.		244	244	6,685
534.		244	244	6,685
535.		244	244	6,685
536.		244	244	6,685
537.		244	244	6,685
538.		244	244	6,685
539.		244	244	6,685
540.		244	244	6,685
541.		244	244	6,685
542.		244	244	6,685
543.		244	244	6,685
544.		244	244	6,685
545.		244	244	6,685
546.		244	244	6,685
547.		244	244	6,685
548.		244	244	6,685
549.		216	216	5,918
550.		216	216	5,918
551.		216	216	5,918
552.		216	216	5,918
553.		216	216	5,918
554.		216	216	5,918
555.		216	216	5,918
556.		216	216	5,918
557.		216	216	5,918
558.		216	216	5,918
559.		216	216	5,918
560.		216	216	5,918
561.		216	216	5,918
562.		216	216	5,918
563.		216	216	5,918
564.		216	216	5,918
565.		216	216	5,918
566.		216	216	5,918
567.		171	171	4,685
568.		167	167	4,575
	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)  <b>451</b>	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)  <b>452</b>	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)  <b>450</b>	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)  <b>460</b>
1.		64,612	64,612	22,614
2.		51,745	51,745	18,111
3.		82,387	82,387	28,835
4.		95,047	95,047	33,266
5.		94,424	94,424	33,048
6.		41,263	41,263	14,442
7.		41,263	41,263	14,442

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
8.		94,892	94,892	33,212
9.		91,305	91,305	31,957
10.		85,203	85,203	29,821
11.		87,505	87,505	30,627
12.		63,494	63,494	22,223
13.		77,240	77,240	27,034
14.		57,002	57,002	19,951
15.		63,065	63,065	22,073
16.		82,001	82,001	28,700
17.		116,380	116,380	40,733
18.		84,348	84,348	29,522
19.		97,926	97,926	34,274
20.		58,997	58,997	20,649
21.		28,555	28,555	9,994
22.		93,399	93,399	32,690
23.		106,060	106,060	37,121
24.		12,522	12,522	4,383
25.		100,844	100,844	35,295
26.		56,306	56,306	19,707
27.		108,316	108,316	37,911
28.		85,616	85,616	29,966
29.		75,529	75,529	26,435
30.		65,906	65,906	23,067
31.		50,604	50,604	17,711
32.		57,815	57,815	20,235
33.		90,716	90,716	31,751
34.		70,480	70,480	24,668
35.		83,677	83,677	29,287
36.		81,320	81,320	28,462
37.		64,775	64,775	22,671
38.		82,843	82,843	28,995
39.		74,689	74,689	26,141
40.		76,898	76,898	26,914
41.		91,162	91,162	31,907
42.		108,075	108,075	37,826
43.		79,628	79,628	27,870
44.		93,539	93,539	32,739
45.		79,398	79,398	27,789
46.		76,904	76,904	26,916
47.		47,945	47,945	16,781
48.		56,911	56,911	19,919
49.		57,002	57,002	19,951
50.		85,920	85,920	30,072
51.		88,205	88,205	30,872
52.		96,716	96,716	33,851
53.		93,426	93,426	32,699
54.		28,045	28,045	9,816
55.		95,389	95,389	33,386
56.		84,357	84,357	29,525
57.		98,335	98,335	34,417
58.		65,555	65,555	22,944
59.		94,345	94,345	33,021
60.		89,593	89,593	31,358

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
61.		77,524	77,524	27,133
62.		88,996	88,996	31,149
63.		92,063	92,063	32,222
64.		77,535	77,535	27,137
65.		73,615	73,615	25,765
66.		80,742	80,742	28,260
67.		81,978	81,978	28,692
68.		84,657	84,657	29,630
69.		76,490	76,490	26,772
70.		81,162	81,162	28,407
71.		86,021	86,021	30,107
72.		84,100	84,100	29,435
73.		82,200	82,200	28,770
74.		85,767	85,767	30,018
75.		103,829	103,829	36,340
76.		77,689	77,689	27,191
77.		78,567	78,567	27,498
78.		88,815	88,815	31,085
79.		85,883	85,883	30,059
80.		86,892	86,892	30,412
81.		15,548	15,548	5,442
82.		95,115	95,115	33,290
83.		79,362	79,362	27,777
84.		82,497	82,497	28,874
85.		81,214	81,214	28,425
86.		84,914	84,914	29,720
87.		114,325	114,325	40,014
88.		64,118	64,118	22,441
89.		67,588	67,588	23,656
90.		74,154	74,154	25,954
91.		98,937	98,937	34,628
92.		70,387	70,387	24,635
93.		94,272	94,272	32,995
94.		78,384	78,384	27,434
95.		77,966	77,966	27,288
96.		82,653	82,653	28,929
97.		90,462	90,462	31,662
98.		75,433	75,433	26,402
99.		59,466	59,466	20,813
100.		85,576	85,576	29,952
101.		74,210	74,210	25,974
102.		68,528	68,528	23,985
103.		68,273	68,273	23,896
104.		72,956	72,956	25,535
105.		67,390	67,390	23,587
106.		100,254	100,254	35,089
107.		72,744	72,744	25,460
108.		79,952	79,952	27,983
109.		61,210	61,210	21,424
110.		84,102	84,102	29,436
111.		64,623	64,623	22,618
112.		59,175	59,175	20,711
113.		63,673	63,673	22,286



	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
114.		98,814	98,814	34,585
115.		93,251	93,251	32,638
116.		60,459	60,459	21,161
117.		57,253	57,253	20,039
118.		93,902	93,902	32,866
119.		89,783	89,783	31,424
120.		71,732	71,732	25,106
121.		61,568	61,568	21,549
122.		100,447	100,447	35,156
123.		79,888	79,888	27,961
124.		81,340	81,340	28,469
125.		59,404	59,404	20,791
126.		75,469	75,469	26,414
127.		77,231	77,231	27,031
128.		126,136	126,136	44,148
129.		126,277	126,277	44,197
130.		71,666	71,666	25,083
131.		73,730	73,730	25,806
132.		73,520	73,520	25,732
133.		65,999	65,999	23,100
134.		68,266	68,266	23,893
135.		92,310	92,310	32,309
136.		76,315	76,315	26,710
137.		82,369	82,369	28,829
138.		75,089	75,089	26,281
139.		89,927	89,927	31,474
140.		63,234	63,234	22,132
141.				
142.		78,749	78,749	27,562
143.		41,736	41,736	14,608
144.		70,929	70,929	24,825
145.		56,425	56,425	19,749
146.		53,964	53,964	18,887
147.		46,595	46,595	16,308
148.		1,025	1,025	359
149.		71,952	71,952	25,183
150.		71,510	71,510	25,029
151.		69,739	69,739	24,409
152.		91,752	91,752	32,113
153.		71,130	71,130	24,896
154.		17,559	17,559	6,146
155.		30,909	30,909	10,818
156.		66,160	66,160	23,156
157.		62,810	62,810	21,984
158.		43,077	43,077	15,077
159.		51,203	51,203	17,921
160.		44,298	44,298	15,504
161.		32,965	32,965	11,538
162.		77,019	77,019	26,957
163.		69,504	69,504	24,326
164.		64,913	64,913	22,720
165.		79,690	79,690	27,892
166.		77,973	77,973	27,291

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
167.		123,375	123,375	43,181
168.		60,932	60,932	21,326
169.		76,846	76,846	26,896
170.		65,896	65,896	23,064
171.		106,938	106,938	37,428
172.		72,824	72,824	25,488
173.		77,203	77,203	27,021
174.		46,622	46,622	16,318
175.		54,025	54,025	18,909
176.		64,002	64,002	22,401
177.		71,019	71,019	24,857
178.		87,036	87,036	30,463
179.		75,088	75,088	26,281
180.		69,107	69,107	24,187
181.		68,130	68,130	23,846
182.		75,826	75,826	26,539
183.		77,766	77,766	27,218
184.		78,639	78,639	27,524
185.		64,525	64,525	22,584
186.		64,680	64,680	22,638
187.		72,392	72,392	25,337
188.		75,815	75,815	26,535
189.		87,169	87,169	30,509
190.		71,241	71,241	24,934
191.		78,433	78,433	27,452
192.		72,548	72,548	25,392
193.		63,853	63,853	22,349
194.		61,565	61,565	21,548
195.		73,257	73,257	25,640
196.		74,209	74,209	25,973
197.		71,588	71,588	25,056
198.		62,507	62,507	21,877
199.		73,450	73,450	25,708
200.		78,546	78,546	27,491
201.		68,693	68,693	24,043
202.		74,092	74,092	25,932
203.		75,816	75,816	26,536
204.		81,809	81,809	28,633
205.		68,611	68,611	24,014
206.		74,938	74,938	26,228
207.		75,541	75,541	26,439
208.		81,568	81,568	28,549
209.		62,470	62,470	21,865
210.		73,559	73,559	25,746
211.		68,380	68,380	23,933
212.		73,804	73,804	25,831
213.		74,406	74,406	26,042
214.		70,086	70,086	24,530
215.		75,367	75,367	26,378
216.		102,502	102,502	35,876
217.		66,134	66,134	23,147
218.		63,612	63,612	22,264
219.		74,564	74,564	26,097

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
220.		104,845	104,845	36,696
221.		64,597	64,597	22,609
222.		42,382	42,382	14,834
223.		78,322	78,322	27,413
224.		62,661	62,661	21,931
225.		79,844	79,844	27,945
226.		85,770	85,770	30,020
227.		81,494	81,494	28,523
228.		84,051	84,051	29,418
229.		28,560	28,560	9,996
230.		73,740	73,740	25,809
231.		61,631	61,631	21,571
232.		96,903	96,903	33,916
233.		66,822	66,822	23,388
234.		76,667	76,667	26,833
235.		78,051	78,051	27,318
236.		103,895	103,895	36,363
237.		51,427	51,427	17,999
238.		112,945	112,945	39,531
239.		79,446	79,446	27,806
240.		69,808	69,808	24,433
241.		63,563	63,563	22,247
242.		68,374	68,374	23,931
243.		67,561	67,561	23,646
244.		64,919	64,919	22,722
245.		67,903	67,903	23,766
246.		76,413	76,413	26,745
247.		58,987	58,987	20,645
248.		71,590	71,590	25,057
249.		72,909	72,909	25,518
250.		71,947	71,947	25,181
251.		70,939	70,939	24,829
252.		62,921	62,921	22,022
253.		71,776	71,776	25,122
254.		64,739	64,739	22,659
255.		68,930	68,930	24,126
256.		70,071	70,071	24,525
257.		71,976	71,976	25,192
258.		66,430	66,430	23,251
259.		59,279	59,279	20,748
260.		71,353	71,353	24,974
261.		69,763	69,763	24,417
262.		66,426	66,426	23,249
263.		76,696	76,696	26,844
264.		64,736	64,736	22,658
265.		75,563	75,563	26,447
266.		58,958	58,958	20,635
267.		61,998	61,998	21,699
268.		48,161	48,161	16,856
269.		79,330	79,330	27,766
270.		63,804	63,804	22,331
271.		80,777	80,777	28,272
272.		53,562	53,562	18,747

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
273.		68,613	68,613	24,015
274.		50,017	50,017	17,506
275.		49,410	49,410	17,294
276.		63,027	63,027	22,059
277.		81,490	81,490	28,522
278.		84,883	84,883	29,709
279.		63,178	63,178	22,112
280.		50,880	50,880	17,808
281.		60,222	60,222	21,078
282.		11,246	11,246	3,936
283.		77,687	77,687	27,190
284.		64,451	64,451	22,558
285.		76,772	76,772	26,870
286.		65,740	65,740	23,009
287.		62,254	62,254	21,789
288.		61,709	61,709	21,598
289.		54,954	54,954	19,234
290.		58,045	58,045	20,316
291.		93,051	93,051	32,568
292.		58,161	58,161	20,356
293.		59,945	59,945	20,981
294.		57,774	57,774	20,221
295.		52,852	52,852	18,498
296.		47,883	47,883	16,759
297.		58,365	58,365	20,428
298.		38,322	38,322	13,413
299.		53,010	53,010	18,554
300.		60,727	60,727	21,254
301.		45,349	45,349	15,872
302.		50,484	50,484	17,669
303.		39,483	39,483	13,819
304.		53,651	53,651	18,778
305.		52,553	52,553	18,394
306.		47,457	47,457	16,610
307.		75,344	75,344	26,370
308.		29,522	29,522	10,333
309.		12,497	12,497	4,374
310.		38,151	38,151	13,353
311.		68,380	68,380	23,933
312.		53,534	53,534	18,737
313.		65,576	65,576	22,952
314.		46,287	46,287	16,200
315.		39,946	39,946	13,981
316.		45,232	45,232	15,831
317.		45,609	45,609	15,963
318.		62,548	62,548	21,892
319.		55,865	55,865	19,553
320.		52,293	52,293	18,303
321.		57,785	57,785	20,225
322.		46,053	46,053	16,119
323.		72,634	72,634	25,422
324.		1,547	1,547	541
325.		84,228	84,228	29,480

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
326.		82,275	82,275	28,796
327.		57,142	57,142	20,000
328.		64,673	64,673	22,636
329.		69,639	69,639	24,374
330.		1,874	1,874	656
331.		60,563	60,563	21,197
332.		60,644	60,644	21,225
333.		52,384	52,384	18,334
334.		62,834	62,834	21,992
335.		57,618	57,618	20,166
336.		71,435	71,435	25,002
337.		64,046	64,046	22,416
338.		63,979	63,979	22,393
339.		56,957	56,957	19,935
340.		63,318	63,318	22,161
341.		68,498	68,498	23,974
342.		58,980	58,980	20,643
343.		60,299	60,299	21,105
344.		60,980	60,980	21,343
345.		63,632	63,632	22,271
346.		76,398	76,398	26,739
347.		43,431	43,431	15,201
348.		50,465	50,465	17,663
349.		70,626	70,626	24,719
350.		55,148	55,148	19,302
351.		54,775	54,775	19,171
352.		39,857	39,857	13,950
353.		63,895	63,895	22,363
354.		7,098	7,098	2,484
355.		77,194	77,194	27,018
356.		62,275	62,275	21,796
357.		57,344	57,344	20,070
358.		59,050	59,050	20,668
359.		65,552	65,552	22,943
360.		57,734	57,734	20,207
361.		61,194	61,194	21,418
362.		65,771	65,771	23,020
363.		61,214	61,214	21,425
364.		57,752	57,752	20,213
365.		64,164	64,164	22,457
366.		63,925	63,925	22,374
367.		60,659	60,659	21,231
368.		74,009	74,009	25,903
369.		51,094	51,094	17,883
370.		58,821	58,821	20,587
371.		59,951	59,951	20,983
372.		93,075	93,075	32,576
373.		61,405	61,405	21,492
374.		70,216	70,216	24,576
375.		55,495	55,495	19,423
376.		54,276	54,276	18,997
377.		63,910	63,910	22,369
378.		64,270	64,270	22,495

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
379.		56,387	56,387	19,735
380.		68,488	68,488	23,971
381.		61,029	61,029	21,360
382.		59,764	59,764	20,917
383.		63,212	63,212	22,124
384.		57,342	57,342	20,070
385.		62,177	62,177	21,762
386.		57,738	57,738	20,208
387.		61,708	61,708	21,598
388.		60,679	60,679	21,238
389.		58,043	58,043	20,315
390.		62,201	62,201	21,770
391.		66,269	66,269	23,194
392.		68,263	68,263	23,892
393.		52,420	52,420	18,347
394.		62,079	62,079	21,728
395.		68,394	68,394	23,938
396.		65,428	65,428	22,900
397.		56,867	56,867	19,903
398.		67,469	67,469	23,614
399.		60,134	60,134	21,047
400.		56,740	56,740	19,859
401.		62,319	62,319	21,812
402.		62,271	62,271	21,795
403.		72,708	72,708	25,448
404.		1,999	1,999	700
405.		56,240	56,240	19,684
406.		60,084	60,084	21,029
407.		60,319	60,319	21,112
408.		71,600	71,600	25,060
409.		59,151	59,151	20,703
410.		57,298	57,298	20,054
411.		60,146	60,146	21,051
412.		73,609	73,609	25,763
413.		72,906	72,906	25,517
414.		52,502	52,502	18,376
415.		60,139	60,139	21,049
416.		67,114	67,114	23,490
417.		64,933	64,933	22,727
418.		59,290	59,290	20,752
419.		59,879	59,879	20,958
420.		47,372	47,372	16,580
421.		72,046	72,046	25,216
422.		40,417	40,417	14,146
423.		39,804	39,804	13,931
424.		35,530	35,530	12,436
425.		49,177	49,177	17,212
426.		58,540	58,540	20,489
427.		51,147	51,147	17,901
428.		64,151	64,151	22,453
429.		59,932	59,932	20,976
430.		55,606	55,606	19,462
431.		57,395	57,395	20,088

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
432.		57,184	57,184	20,014
433.		76,155	76,155	26,654
434.		65,853	65,853	23,049
435.		79,801	79,801	27,930
436.		52,403	52,403	18,341
437.		60,870	60,870	21,305
438.		49,265	49,265	17,243
439.		29,039	29,039	10,164
440.		51,270	51,270	17,945
441.		50,206	50,206	17,572
442.		88,341	88,341	30,919
443.		71,249	71,249	24,937
444.		55,087	55,087	19,280
445.		41,750	41,750	14,613
446.		47,729	47,729	16,705
447.		43,043	43,043	15,065
448.		46,869	46,869	16,404
449.		60,180	60,180	21,063
450.		55,751	55,751	19,513
451.		64,736	64,736	22,658
452.		45,146	45,146	15,801
453.		46,295	46,295	16,203
454.		50,928	50,928	17,825
455.		58,572	58,572	20,500
456.		58,338	58,338	20,418
457.		56,085	56,085	19,630
458.		118,426	118,426	41,449
459.		56,872	56,872	19,905
460.		60,141	60,141	21,049
461.		57,746	57,746	20,211
462.		56,172	56,172	19,660
463.		55,110	55,110	19,289
464.		65,193	65,193	22,818
465.		52,453	52,453	18,359
466.		106,109	106,109	37,138
467.		92,365	92,365	32,328
468.		50,176	50,176	17,562
469.		55,226	55,226	19,329
470.		35,562	35,562	12,447
471.		45,962	45,962	16,087
472.		70,650	70,650	24,728
473.		48,560	48,560	16,996
474.		36,694	36,694	12,843
475.		45,504	45,504	15,926
476.		42,055	42,055	14,719
477.		96,145	96,145	33,651
478.		40,426	40,426	14,149
479.		57,779	57,779	20,223
480.		48,130	48,130	16,846
481.		48,977	48,977	17,142
482.		56,460	56,460	19,761
483.		48,079	48,079	16,828
484.		59,009	59,009	20,653

	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
485.		50,873	50,873	17,806
486.		66,041	66,041	23,114
487.		44,943	44,943	15,730
488.		55,137	55,137	19,298
489.		52,380	52,380	18,333
490.		51,601	51,601	18,060
491.		53,569	53,569	18,749
492.		55,952	55,952	19,583
493.		6,175	6,175	2,161
494.		31,522	31,522	11,033
495.		36,616	36,616	12,816
496.		36,922	36,922	12,923
497.		43,507	43,507	15,227
498.		42,646	42,646	14,926
499.		33,289	33,289	11,651
500.		31,618	31,618	11,066
501.		41,466	41,466	14,513
502.		41,531	41,531	14,536
503.		33,532	33,532	11,736
504.		37,555	37,555	13,144
505.		35,256	35,256	12,340
506.		44,056	44,056	15,420
507.		27,275	27,275	9,546
508.		51,723	51,723	18,103
509.		9,862	9,862	3,452
510.		34,914	34,914	12,220
511.		29,931	29,931	10,476
512.		16,347	16,347	5,721
513.		32,020	32,020	11,207
514.		45,366	45,366	15,878
515.		42,615	42,615	14,915
516.		43,915	43,915	15,370
517.		48,466	48,466	16,963
518.		46,717	46,717	16,351
519.		39,841	39,841	13,944
520.		42,746	42,746	14,961
521.		47,652	47,652	16,678
522.		41,949	41,949	14,682
523.		41,495	41,495	14,523
524.		42,002	42,002	14,701
525.		42,892	42,892	15,012
526.		37,507	37,507	13,127
527.		47,347	47,347	16,571
528.		40,960	40,960	14,336
529.		36,950	36,950	12,933
530.		55,340	55,340	19,369
531.		42,125	42,125	14,744
532.		50,899	50,899	17,815
533.		38,064	38,064	13,322
534.		34,789	34,789	12,176
535.		40,117	40,117	14,041
536.		31,813	31,813	11,135
537.		41,541	41,541	14,539



	<b>J1</b> Eligible expenditures before March 27, 2009 (see note 3 below)	<b>J2</b> Eligible expenditures after March 26, 2009 (see note 3 below)	<b>J3</b> Eligible expenditures for the tax year (column J1 <b>plus</b> column J2)	<b>K</b> Eligible expenditures <b>multiplied</b> by specified percentage (see note 4 below)
	<b>451</b>	<b>452</b>	<b>450</b>	<b>460</b>
538.		37,767	37,767	13,218
539.		38,623	38,623	13,518
540.		31,088	31,088	10,881
541.		39,046	39,046	13,666
542.		72,153	72,153	25,254
543.		37,460	37,460	13,111
544.		38,501	38,501	13,475
545.		37,810	37,810	13,234
546.		34,129	34,129	11,945
547.		37,947	37,947	13,281
548.		39,249	39,249	13,737
549.		36,041	36,041	12,614
550.		26,031	26,031	9,111
551.		39,629	39,629	13,870
552.		19,790	19,790	6,927
553.		28,440	28,440	9,954
554.		21,900	21,900	7,665
555.		21,761	21,761	7,616
556.		34,032	34,032	11,911
557.		26,655	26,655	9,329
558.		22,105	22,105	7,737
559.		27,160	27,160	9,506
560.		39,508	39,508	13,828
561.		29,309	29,309	10,258
562.		28,403	28,403	9,941
563.		26,763	26,763	9,367
564.		21,428	21,428	7,500
565.		12,382	12,382	4,334
566.		36,464	36,464	12,762
567.		10,651	10,651	3,728
568.		19,596	19,596	6,859
		<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
		<b>470</b>	<b>480</b>	<b>490</b>
1.		575		575
2.		575		575
3.		575		575
4.		1,342		1,342
5.		1,616		1,616
6.		1,616		1,616
7.		1,616		1,616
8.		1,616		1,616
9.		1,616		1,616
10.		1,616		1,616
11.		1,616		1,616
12.		2,548		2,548
13.		2,548		2,548
14.		3,342		3,342
15.		3,342		3,342

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
16.	3,342		3,342
17.	5,836		5,836
18.	5,836		5,836
19.	5,836		5,836
20.	5,836		5,836
21.	5,836		5,836
22.	5,836		5,836
23.	5,836		5,836
24.	4,383		4,383
25.	5,836		5,836
26.	5,836		5,836
27.	7,562		7,562
28.	7,562		7,562
29.	10,000		10,000
30.	10,000		10,000
31.	10,000		10,000
32.	10,000		10,000
33.	10,000		10,000
34.	10,000		10,000
35.	10,000		10,000
36.	10,000		10,000
37.	10,000		10,000
38.	10,000		10,000
39.	10,000		10,000
40.	10,000		10,000
41.	10,000		10,000
42.	10,000		10,000
43.	10,000		10,000
44.	10,000		10,000
45.	10,000		10,000
46.	10,000		10,000
47.	10,000		10,000
48.	10,000		10,000
49.	10,000		10,000
50.	10,000		10,000
51.	10,000		10,000
52.	10,000		10,000
53.	10,000		10,000
54.	9,816		9,816
55.	10,000		10,000
56.	10,000		10,000
57.	10,000		10,000
58.	10,000		10,000
59.	10,000		10,000
60.	10,000		10,000
61.	10,000		10,000
62.	10,000		10,000
63.	10,000		10,000
64.	10,000		10,000
65.	10,000		10,000
66.	10,000		10,000
67.	10,000		10,000
68.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
69.	10,000		10,000
70.	10,000		10,000
71.	10,000		10,000
72.	10,000		10,000
73.	10,000		10,000
74.	10,000		10,000
75.	10,000		10,000
76.	10,000		10,000
77.	10,000		10,000
78.	10,000		10,000
79.	10,000		10,000
80.	10,000		10,000
81.	5,442		5,442
82.	10,000		10,000
83.	10,000		10,000
84.	10,000		10,000
85.	10,000		10,000
86.	10,000		10,000
87.	10,000		10,000
88.	10,000		10,000
89.	10,000		10,000
90.	10,000		10,000
91.	10,000		10,000
92.	10,000		10,000
93.	10,000		10,000
94.	10,000		10,000
95.	10,000		10,000
96.	10,000		10,000
97.	10,000		10,000
98.	10,000		10,000
99.	10,000		10,000
100.	10,000		10,000
101.	10,000		10,000
102.	10,000		10,000
103.	10,000		10,000
104.	10,000		10,000
105.	10,000		10,000
106.	10,000		10,000
107.	10,000		10,000
108.	10,000		10,000
109.	10,000		10,000
110.	10,000		10,000
111.	10,000		10,000
112.	10,000		10,000
113.	10,000		10,000
114.	10,000		10,000
115.	10,000		10,000
116.	10,000		10,000
117.	10,000		10,000
118.	10,000		10,000
119.	10,000		10,000
120.	10,000		10,000
121.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
122.	10,000		10,000
123.	10,000		10,000
124.	10,000		10,000
125.	10,000		10,000
126.	10,000		10,000
127.	10,000		10,000
128.	10,000		10,000
129.	10,000		10,000
130.	10,000		10,000
131.	10,000		10,000
132.	10,000		10,000
133.	10,000		10,000
134.	10,000		10,000
135.	10,000		10,000
136.	10,000		10,000
137.	10,000		10,000
138.	10,000		10,000
139.	10,000		10,000
140.	10,000		10,000
141.			
142.	10,000		10,000
143.	10,000		10,000
144.	10,000		10,000
145.	10,000		10,000
146.	10,000		10,000
147.	10,000		10,000
148.	359		359
149.	10,000		10,000
150.	10,000		10,000
151.	10,000		10,000
152.	10,000		10,000
153.	10,000		10,000
154.	6,146		6,146
155.	10,000		10,000
156.	10,000		10,000
157.	10,000		10,000
158.	10,000		10,000
159.	10,000		10,000
160.	10,000		10,000
161.	10,000		10,000
162.	10,000		10,000
163.	10,000		10,000
164.	10,000		10,000
165.	10,000		10,000
166.	10,000		10,000
167.	10,000		10,000
168.	10,000		10,000
169.	10,000		10,000
170.	10,000		10,000
171.	10,000		10,000
172.	10,000		10,000
173.	10,000		10,000
174.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
175.	10,000		10,000
176.	10,000		10,000
177.	10,000		10,000
178.	10,000		10,000
179.	10,000		10,000
180.	10,000		10,000
181.	10,000		10,000
182.	10,000		10,000
183.	10,000		10,000
184.	10,000		10,000
185.	10,000		10,000
186.	10,000		10,000
187.	10,000		10,000
188.	10,000		10,000
189.	10,000		10,000
190.	10,000		10,000
191.	10,000		10,000
192.	10,000		10,000
193.	10,000		10,000
194.	10,000		10,000
195.	10,000		10,000
196.	10,000		10,000
197.	10,000		10,000
198.	10,000		10,000
199.	10,000		10,000
200.	10,000		10,000
201.	10,000		10,000
202.	10,000		10,000
203.	10,000		10,000
204.	10,000		10,000
205.	10,000		10,000
206.	10,000		10,000
207.	10,000		10,000
208.	10,000		10,000
209.	10,000		10,000
210.	10,000		10,000
211.	10,000		10,000
212.	10,000		10,000
213.	10,000		10,000
214.	10,000		10,000
215.	10,000		10,000
216.	10,000		10,000
217.	10,000		10,000
218.	10,000		10,000
219.	10,000		10,000
220.	10,000		10,000
221.	10,000		10,000
222.	10,000		10,000
223.	10,000		10,000
224.	10,000		10,000
225.	10,000		10,000
226.	10,000		10,000
227.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
228.	10,000		10,000
229.	9,996		9,996
230.	10,000		10,000
231.	10,000		10,000
232.	10,000		10,000
233.	10,000		10,000
234.	10,000		10,000
235.	10,000		10,000
236.	10,000		10,000
237.	10,000		10,000
238.	10,000		10,000
239.	10,000		10,000
240.	10,000		10,000
241.	10,000		10,000
242.	10,000		10,000
243.	10,000		10,000
244.	10,000		10,000
245.	10,000		10,000
246.	10,000		10,000
247.	10,000		10,000
248.	10,000		10,000
249.	10,000		10,000
250.	10,000		10,000
251.	10,000		10,000
252.	10,000		10,000
253.	10,000		10,000
254.	10,000		10,000
255.	10,000		10,000
256.	10,000		10,000
257.	10,000		10,000
258.	10,000		10,000
259.	10,000		10,000
260.	10,000		10,000
261.	10,000		10,000
262.	10,000		10,000
263.	10,000		10,000
264.	10,000		10,000
265.	10,000		10,000
266.	10,000		10,000
267.	10,000		10,000
268.	10,000		10,000
269.	10,000		10,000
270.	10,000		10,000
271.	10,000		10,000
272.	10,000		10,000
273.	10,000		10,000
274.	10,000		10,000
275.	10,000		10,000
276.	10,000		10,000
277.	10,000		10,000
278.	10,000		10,000
279.	10,000		10,000
280.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
281.	10,000		10,000
282.	3,936		3,936
283.	10,000		10,000
284.	10,000		10,000
285.	10,000		10,000
286.	10,000		10,000
287.	10,000		10,000
288.	10,000		10,000
289.	10,000		10,000
290.	10,000		10,000
291.	10,000		10,000
292.	10,000		10,000
293.	10,000		10,000
294.	10,000		10,000
295.	10,000		10,000
296.	10,000		10,000
297.	10,000		10,000
298.	10,000		10,000
299.	10,000		10,000
300.	10,000		10,000
301.	10,000		10,000
302.	10,000		10,000
303.	10,000		10,000
304.	10,000		10,000
305.	10,000		10,000
306.	10,000		10,000
307.	10,000		10,000
308.	10,000		10,000
309.	4,374		4,374
310.	10,000		10,000
311.	10,000		10,000
312.	10,000		10,000
313.	10,000		10,000
314.	10,000		10,000
315.	10,000		10,000
316.	10,000		10,000
317.	10,000		10,000
318.	10,000		10,000
319.	10,000		10,000
320.	10,000		10,000
321.	10,000		10,000
322.	10,000		10,000
323.	10,000		10,000
324.	541		541
325.	10,000		10,000
326.	10,000		10,000
327.	10,000		10,000
328.	10,000		10,000
329.	10,000		10,000
330.	656		656
331.	10,000		10,000
332.	10,000		10,000
333.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns L and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
334.	10,000		10,000
335.	10,000		10,000
336.	10,000		10,000
337.	10,000		10,000
338.	10,000		10,000
339.	10,000		10,000
340.	10,000		10,000
341.	10,000		10,000
342.	10,000		10,000
343.	10,000		10,000
344.	10,000		10,000
345.	10,000		10,000
346.	10,000		10,000
347.	10,000		10,000
348.	10,000		10,000
349.	10,000		10,000
350.	10,000		10,000
351.	10,000		10,000
352.	10,000		10,000
353.	10,000		10,000
354.	2,484		2,484
355.	10,000		10,000
356.	10,000		10,000
357.	10,000		10,000
358.	10,000		10,000
359.	10,000		10,000
360.	10,000		10,000
361.	10,000		10,000
362.	10,000		10,000
363.	10,000		10,000
364.	10,000		10,000
365.	10,000		10,000
366.	10,000		10,000
367.	10,000		10,000
368.	10,000		10,000
369.	10,000		10,000
370.	10,000		10,000
371.	10,000		10,000
372.	10,000		10,000
373.	10,000		10,000
374.	10,000		10,000
375.	10,000		10,000
376.	10,000		10,000
377.	10,000		10,000
378.	10,000		10,000
379.	10,000		10,000
380.	10,000		10,000
381.	10,000		10,000
382.	10,000		10,000
383.	10,000		10,000
384.	10,000		10,000
385.	10,000		10,000
386.	10,000		10,000



	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
387.	10,000		10,000
388.	10,000		10,000
389.	10,000		10,000
390.	10,000		10,000
391.	10,000		10,000
392.	10,000		10,000
393.	10,000		10,000
394.	10,000		10,000
395.	10,000		10,000
396.	10,000		10,000
397.	10,000		10,000
398.	10,000		10,000
399.	10,000		10,000
400.	10,000		10,000
401.	10,000		10,000
402.	10,000		10,000
403.	10,000		10,000
404.	700		700
405.	10,000		10,000
406.	10,000		10,000
407.	10,000		10,000
408.	10,000		10,000
409.	10,000		10,000
410.	10,000		10,000
411.	10,000		10,000
412.	10,000		10,000
413.	10,000		10,000
414.	10,000		10,000
415.	10,000		10,000
416.	10,000		10,000
417.	10,000		10,000
418.	10,000		10,000
419.	10,000		10,000
420.	10,000		10,000
421.	10,000		10,000
422.	10,000		10,000
423.	10,000		10,000
424.	10,000		10,000
425.	10,000		10,000
426.	10,000		10,000
427.	10,000		10,000
428.	10,000		10,000
429.	10,000		10,000
430.	10,000		10,000
431.	10,000		10,000
432.	10,000		10,000
433.	10,000		10,000
434.	10,000		10,000
435.	10,000		10,000
436.	10,000		10,000
437.	10,000		10,000
438.	10,000		10,000
439.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
440.	10,000		10,000
441.	10,000		10,000
442.	10,000		10,000
443.	10,000		10,000
444.	10,000		10,000
445.	10,000		10,000
446.	10,000		10,000
447.	10,000		10,000
448.	10,000		10,000
449.	10,000		10,000
450.	10,000		10,000
451.	10,000		10,000
452.	10,000		10,000
453.	10,000		10,000
454.	10,000		10,000
455.	10,000		10,000
456.	10,000		10,000
457.	10,000		10,000
458.	10,000		10,000
459.	10,000		10,000
460.	10,000		10,000
461.	10,000		10,000
462.	10,000		10,000
463.	10,000		10,000
464.	10,000		10,000
465.	10,000		10,000
466.	10,000		10,000
467.	10,000		10,000
468.	10,000		10,000
469.	10,000		10,000
470.	10,000		10,000
471.	10,000		10,000
472.	10,000		10,000
473.	10,000		10,000
474.	10,000		10,000
475.	10,000		10,000
476.	10,000		10,000
477.	10,000		10,000
478.	10,000		10,000
479.	10,000		10,000
480.	10,000		10,000
481.	10,000		10,000
482.	10,000		10,000
483.	10,000		10,000
484.	10,000		10,000
485.	10,000		10,000
486.	10,000		10,000
487.	10,000		10,000
488.	10,000		10,000
489.	10,000		10,000
490.	10,000		10,000
491.	10,000		10,000
492.	10,000		10,000

	<b>L</b> ATTC on eligible expenditures (lesser of columns I and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
493.	2,161		2,161
494.	10,000		10,000
495.	10,000		10,000
496.	10,000		10,000
497.	10,000		10,000
498.	10,000		10,000
499.	10,000		10,000
500.	10,000		10,000
501.	10,000		10,000
502.	10,000		10,000
503.	10,000		10,000
504.	10,000		10,000
505.	10,000		10,000
506.	9,753		9,753
507.	8,137		8,137
508.	8,137		8,137
509.	3,452		3,452
510.	8,137		8,137
511.	8,137		8,137
512.	5,721		5,721
513.	8,137		8,137
514.	7,644		7,644
515.	7,644		7,644
516.	7,644		7,644
517.	7,644		7,644
518.	7,644		7,644
519.	7,644		7,644
520.	7,644		7,644
521.	7,644		7,644
522.	7,644		7,644
523.	7,644		7,644
524.	7,644		7,644
525.	7,644		7,644
526.	7,644		7,644
527.	7,644		7,644
528.	7,644		7,644
529.	7,644		7,644
530.	7,370		7,370
531.	7,068		7,068
532.	7,068		7,068
533.	6,685		6,685
534.	6,685		6,685
535.	6,685		6,685
536.	6,685		6,685
537.	6,685		6,685
538.	6,685		6,685
539.	6,685		6,685
540.	6,685		6,685
541.	6,685		6,685
542.	6,685		6,685
543.	6,685		6,685
544.	6,685		6,685
545.	6,685		6,685

	<b>L</b> ATTC on eligible expenditures (lesser of columns L and K)	<b>M</b> ATTC on repayment of government assistance (see note 5 below)	<b>N</b> ATTC for each apprentice (column L or column M, whichever applies)
	<b>470</b>	<b>480</b>	<b>490</b>
546.	6,685		6,685
547.	6,685		6,685
548.	6,685		6,685
549.	5,918		5,918
550.	5,918		5,918
551.	5,918		5,918
552.	5,918		5,918
553.	5,918		5,918
554.	5,918		5,918
555.	5,918		5,918
556.	5,918		5,918
557.	5,918		5,918
558.	5,918		5,918
559.	5,918		5,918
560.	5,918		5,918
561.	5,918		5,918
562.	5,918		5,918
563.	5,918		5,918
564.	5,918		5,918
565.	4,334		4,334
566.	5,918		5,918
567.	3,728		3,728
568.	4,575		4,575
<b>Ontario apprenticeship training tax credit</b> (total of amounts in column N) <b>500</b>			<b>5,211,767 O</b>

or, if the corporation answered **yes** at line 150 in Part 1, determine the partner's share of amount O:

Amount O \_\_\_\_\_ x percentage on line 170 in Part 1 \_\_\_\_\_ % = \_\_\_\_\_ **P**

Enter amount O or P, whichever applies, on line 454 of Schedule 5, *Tax Calculation Supplementary – Corporations*. If you are filing more than one Schedule 552, add the amounts from line O or P, whichever applies, on all the schedules, and enter the total amount on line 454 of Schedule 5.

**Note 1:** When there are multiple employment periods as an apprentice in the tax year with the corporation, do not include days in which the individual was not employed as an apprentice.

For H1: The days employed as an apprentice must be within 36 months of the registration date provided in column E.

For H2: The days employed as an apprentice must be within 48 months of the registration date provided in column E.

**Note 2:** Maximum credit = (\$5,000 x H1/365\*) + (\$10,000 x H2/365\*)  
\* 366 days, if the tax year includes February 29

**Note 3:** Reduce eligible expenditures by all government assistance, as defined under subsection 89(19) of the *Taxation Act, 2007* (Ontario), that the corporation has received, is entitled to receive, or may reasonably expect to receive, in respect of the eligible expenditures, on or before the filing due date of the *T2 Corporation Income Tax Return* for the tax year.

For J1: Eligible expenditures before March 27, 2009, must be for services provided by the apprentice during the first 36 months of the apprenticeship program.

For J2: Eligible expenditures after March 26, 2009, must be for services provided by the apprentice during the first 48 months of the apprenticeship program.

**Note 4:** Calculate the amount in column K as follows:  
Column K = (J1 x line 310) + (J2 x line 312)

**Note 5:** Include the amount of government assistance repaid in the tax year multiplied by the specified percentage for the tax year in which the government assistance was received, to the extent that the government assistance reduced the ATTC in that tax year.  
Complete a **separate entry** for each repayment of government assistance.

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**  
Calculation of Utility Income Taxes  
Historic Year  
2011 Networks Tax Return Allocation to TX and DX  
Year Ending December 31  
(\$ Millions)

Line No.	Particulars	Networks	Transmission	Distribution
<u>Calculation of Federal and ON Taxable Income</u>				
1	Net Income Before Tax (NIBT)	\$ 760.1	\$ 457.8	\$ 302.3
2	<b><u>Required Adjustments to accounting NIBT</u></b>			
3	<b>Recurring items included in Revenue Requirement (RR):</b>			
4	Other Post Employment Benefit expense greater than payments	18.7	8.3	10.4
5	Depreciation and amortization	588.4	301.5	286.9
6	Capital Cost Allowance	(692.1)	(389.6)	(302.5)
7	Removal costs	(7.5)	(2.0)	(5.5)
8	Environmental costs paid	(14.6)	(6.9)	(7.7)
9	Non-deductible items (50% Meals & entertainment / interest)	7.1	4.3	2.8
10	R & D Fed ITC/ Apprenticeship (prior yr addback)	1.5	0.9	0.6
11	Capitalized overhead costs deducted	(43.7)	(26.0)	(17.7)
12	Capitalized Pension cost deductions	(59.7)	(23.2)	(36.5)
13		\$ (201.9)	\$ (132.7)	\$ (69.2)
14	<b>Deferral accounts not part of RR:</b>			
15	RSVA/RRRP	32.7	0.0	32.7
16	Restricted Depreciation	19.0	19.0	0.0
17	Smart meter costs deferred	6.7	0.0	6.7
18	Tx Export credit/Deferred export Rev	9.3	9.3	0.0
19	Deferred Pension	(14.3)	(1.2)	(13.1)
20	Deferral a/c's etc.	9.7	1.9	7.8
21	Tax Changes deferral a/c s	4.4	0.0	4.4
22	Riders 3/6/8	1.5	0.0	1.5
23		\$ 69.0	\$ 29.0	\$ 40.0
24	<b>Reversal of accounting adjustments not part of RR:</b>			
25	Contingent liability movement	(7.6)	(5.6)	(2.0)
26	Capitalized interest deductible for tax	(56.5)	(45.9)	(10.6)
27		\$ (64.1)	\$ (51.5)	\$ (12.6)
28	<b>Recurring items not part of RR:</b>			
29	Cumulative Eligible Capital	(6.5)	(4.3)	(2.2)
30		(6.5)	(4.3)	(2.2)
31	<b>Immaterial items not in business plan detail:</b>			
32	Capital additions deducted for accounting	9.4	0.4	9.0
33	Reverse Insurance proceeds included in NIBT	(1.0)	(1.0)	0.0
34	Net Underwriting/Finance costs	(3.9)	(2.5)	(1.4)
35	WSIB	(1.8)	(0.8)	(1.0)
36	Tenant Inducement	1.7	0.7	1.0
37	Capital tax paid vs. accrued	0.7	0.4	0.3
38	Other	2.8	3.2	(0.4)
39		7.9	0.4	7.5
40				
41	NET Adjustments to Accounting NIBT	\$ (195.6)	\$ (159.1)	\$ (36.5)
42				
43	Taxable Income	\$ 564.5	\$ 298.7	\$ 265.8

## NOTE:

Transmission includes Five Nations data

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**  
Calculation of Capital Cost allowance (CCA)  
Historic Year  
2011 Networks Tax Return CCA Allocation to TX and DX  
Year Ending December 31  
(\$ Millions)

**2011 Transmission Schedule 8 :**

CCA Class	Opening UCC	Net Additions	UCC pre-1/2 yr	50% net additions	UCC for CCA	CCA Rate (%)	CCA	Closing UCC
1	2,489.7	1.6	2,491.3		2,491.3	4%	99.7	2,391.60
2	729.9		729.9		729.9	6%	43.8	686.10
3	235.6	6.8	242.4	3.7	238.7	5%	11.9	230.40
6	52.4	21.3	73.7	10.6	63.1	10%	6.3	67.40
8	36.2	8.5	44.7	4.3	40.4	20%	8.1	36.60
9	2.3	-0.1	2.2		2.2	25%	0.5	1.60
10	61.9	10.6	72.5	5.0	67.5	30%	20.3	52.30
12	7.6	20.3	27.9	9.8	18.1	100%	18.1	9.80
13	0.2	0.9	1.1	0.4	0.6	N/A	0.1	0.90
17	25.7	11.2	36.9	5.6	31.3	8%	2.5	34.40
35	0.3	-	0.3		0.3	7%	-	0.30
42	92.9	3.4	96.3	1.7	94.6	12%	11.4	85.00
45	2.1	-	2.1		2.1	45%	0.9	1.10
46	4.6	-	4.6		4.6	30%	1.4	3.20
47	1,523.6	549.6	2,073.2	270.6	1,802.9	8%	144.2	1,929.20
50	5.3	62.4	67.7	31.2	36.5	55%	20.1	47.60
52	-	0.3	0.3		0.3	100%	0.3	-
<b>TX UCC</b>	<b>5,270.2</b>	<b>696.8</b>	<b>5,967.1</b>	<b>342.9</b>	<b>5,624.4</b>		<b>389.6</b>	<b>5,577.5</b>
<b>TX CEC Continuity</b>	<b>61.2</b>	<b>0.3</b>	<b>61.5</b>		<b>61.5</b>	<b>7%</b>	<b>4.3</b>	<b>57.2</b>

**2011 Distribution Schedule 8 :**

CCA Class	Opening UCC	Additions	UCC pre-1/2 yr	50% net additions	UCC for CCA	CCA Rate	CCA	Closing UCC
1	1,812.5	11.9	1,824.4	7.3	1,817.1	4%	72.7	1,751.7
2	329.3	-	329.3	0.0	329.3	6%	19.8	309.5
3	13.1	0.6	13.7	0.0	13.7	5%	0.7	13.0
6	11.6	1.2	12.8	0.6	12.2	10%	1.2	11.6
8	62.9	20.5	83.4	10.3	73.1	20%	14.6	68.8
9	3.2	-0.3	2.9	-	2.9	25%	0.7	2.2
10	95.9	32.5	128.4	16.6	111.8	30%	33.5	94.9
12	10.3	20.0	30.3	11.8	18.5	100%	18.5	11.8
13	1.0	3.3	4.3	1.7	2.6	NA	0.6	3.7
17	3.1	3.6	6.7	1.8	4.9	8%	0.4	6.3
42	0.2	-	0.2	0.0	0.2	12%	0.0	0.2
45	1.3	-	1.3	-	1.3	45%	0.6	0.7
46	0.2	-	0.2	-	0.2	30%	0.1	0.1
47	1,422.7	327.1	1,749.8	167.9	1,581.9	8%	126.6	1,623.2
50	2.0	40.7	42.7	20.4	22.3	55%	12.3	30.4
52	-	0.2	0.2	-	0.2	100%	0.2	-
<b>Dx CCA</b>	<b>3,769.3</b>	<b>461.3</b>	<b>4,230.6</b>	<b>238.5</b>	<b>3,992.2</b>		<b>302.5</b>	<b>3,928.1</b>
<b>Dx CEC Continuity</b>	<b>31.8</b>		<b>31.8</b>		<b>31.8</b>	<b>7%</b>	<b>2.2</b>	<b>29.6</b>
<b>Networks UCC</b>	<b>9,039.5</b>	<b>1,158.1</b>	<b>10,197.7</b>	<b>581.4</b>	<b>9,616.6</b>		<b>692.1</b>	<b>9,505.6</b>
<b>Networks CEC</b>	<b>93.0</b>	<b>0.3</b>	<b>93.3</b>		<b>93.3</b>		<b>6.5</b>	<b>86.8</b>

**HYDRO ONE NETWORKS INC.**  
**TRANSMISSION**

Calculation of Apprenticeship, Education and SR&ED Tax Credits

Historic Year

2011 Networks Tax Return CCA Allocation to TX and DX

Year Ending December 31

(\$ Millions)

Line No.	Particulars		Networks		Transmission		Distribution
1	ON Coop Education Credit	\$	1,149,319	\$	689,591	\$	459,728
2	Eligible positions		384		230		154
3							
4	ON Apprenticeship Credit	\$	5,211,767	\$	3,127,060	\$	2,084,707
5	Eligible positions		568		341		227
6							
7	Federal Apprenticeship Credit	\$	570,160	\$	342,096	\$	228,064
8	Eligible positions		295		177		118
9							
10	SR&ED FED	\$	4,167,830	\$	1,083,636	\$	3,084,194
11	SR&ED ON	\$	936,906	\$	243,596	\$	693,310
12							
13	TOTAL TAX CREDIT	\$	<u>12,035,982</u>	\$	<u>5,485,979</u>	\$	<u>6,550,003</u>