

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

Corporation's name	Business number	Tax year-end Year Month Day
--------------------	-----------------	--------------------------------

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

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

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

Part 1 – Contact information

151 Name of person to contact for more information	153 Telephone number including area code
---	---

Part 2 – Identifying the film or video production

301 Title of production	302 Date principal photography began	Year	Month	Day
303 CAVCO reference number	304 CAVCO certificate number			

Part 3 – Eligibility

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

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

Part 4 – Qualified Canadian labour expenditure

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

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

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

– individuals resident in Canada **603** _____

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

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

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

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

Canadian labour expenditure for the tax year (total of lines 601 to 609) _____ ► **A**

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

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

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

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

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

Subtotal (total of lines 612 to 615) _____ ► **C**

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

Part 5 – Film or video production services tax credit

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

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