



INTERACTIVE DIGITAL MEDIA TAX CREDIT APPLICATION FOR REGISTRATION

under Part 10 of the Income Tax Act

INSTRUCTIONS:

- This form is required to apply for registration under Part 10, Interactive Digital Media Tax Credit, of the Income Tax Act. All applicable information must be provided. Upon completion, forward your application with all the supporting documents to: Mailing Address: Income Taxation Branch PO Box 9444 Stn Prov Govt Victoria, BC V8W 9W8 Courier Address: Income Taxation Branch 1st Floor, 1802 Douglas Street Victoria, BC V8T 4K6 Submit the prescribed application fee with the application. Please make the cheque or money order payable to the Minister of Finance. For additional information, call 250 387-3332 in Victoria, or toll-free at 1 877 387-3332.

- For help in completing this form, refer to How to Complete the Interactive Digital Media Tax Credit Application for Registration.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the Income Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444 Stn Prov Govt, Victoria BC V8W 9W8 (telephone: Victoria at 250 387-3332 or toll-free at 1 877 387-3332 and ask to be re-directed). Email: ITBTaxQuestions@gov.bc.ca

FOR OFFICE USE ONLY

Table with 2 columns: RECEIVED BY, DATE RECEIVED (YYYY / MM / DD), IDMTC ACCOUNT NUMBER, AMOUNT ENCLOSED (\$) (with \$ symbol)

PART A – APPLICANT INFORMATION

FULL LEGAL NAME, TAX YEAR START (YYYY / MM / DD), TAX YEAR END (YYYY / MM / DD), BUSINESS NUMBER (9-digits)

BUSINESS ADDRESS (include street or PO box, city, province and postal code)

CONTACT NAME, CONTACT TELEPHONE NUMBER ( ), CONTACT FAX NUMBER ( ), CONTACT EMAIL ADDRESS

MAILING ADDRESS IF DIFFERENT FROM ABOVE (include street or PO box, city, province and postal code), WEBSITE ADDRESS

Check (✓) this box if you authorize ministry staff to correspond by fax and/or email with you.

PART B – REGISTRATION INFORMATION

- 1. Is this the initial year of registration for this corporation? YES NO
2. Has this corporation's name changed since the last time it was registered? YES NO

PART C – ELIGIBILITY (FOR THE TAX YEAR FOR WHICH THE CORPORATION IS REGISTERING)

- 3. Does this corporation have a permanent establishment in British Columbia (BC)? YES NO
4. Will this corporation be a taxable Canadian corporation throughout the tax year? YES NO
5. Will this corporation develop, or provide, eligible activities to a corporation that develops interactive digital media products that are:
a) a combination of application and data files, in a digital format, that are integrated and intended to be operated together? YES NO
b) designed to: (check (✓) all applicable boxes) EDUCATE INFORM ENTERTAIN
c) capable of presenting information in at least two of the following forms: (check (✓) all applicable boxes) TEXT SOUND IMAGES
d) intended to be used interactively by individuals? YES NO
e) developed in BC? YES NO
f) prescribed products? YES NO

6. In this tax year, is this corporation's:		
a) principal business the development of interactive digital media products?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
b) business a combination of the development of interactive digital media products and the provision of eligible activities to a corporation that has a permanent establishment in BC and whose principal business is the development of interactive digital media products?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
7. At any time in this tax year, will this corporation make a claim for the BC SR&ED Tax Credit?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
8. At any time in this tax year, will this corporation:		
a) be exempt from tax under section 27 of the <i>Income Tax Act</i> ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
b) have taxable income that is exempt from tax under Part I of the <i>Income Tax Act</i> (Canada)?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
c) be a prescribed labour-sponsored venture capital corporation for the purpose of section 127.4 of the <i>Income Tax Act</i> (Canada)?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
d) have an employee share ownership plan registered under section 2 of the <i>Employee Investment Act</i> ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
e) be an employee venture capital corporation registered under section 8 of the <i>Employee Investment Act</i> ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
f) be a small business venture capital corporation registered under section 3 of the <i>Small Business Venture Capital Act</i> ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
g) be an eligible business corporation registered under Part 2 of the <i>Small Business Venture Capital Act</i> ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
h) be controlled directly or indirectly in any manner by one or more corporations described in questions 8(a) to 8(g)?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
i) carry on a personal services business, as defined in section 125(7) of the <i>Income Tax Act</i> (Canada)?	<input type="checkbox"/> YES	<input type="checkbox"/> NO

#### PART D – ADDITIONAL INFORMATION

9. Estimated total number of products in development, or to be developed, in BC in this tax year.	
10. Total (estimated) eligible salaries and wages.	\$
11. Estimated number of BC resident employees engaged in eligible activities.	
12. Does this corporation have any specified employees?	<input type="checkbox"/> YES <input type="checkbox"/> NO
13. Estimated number of specified employees, if applicable.	
14. Actual number of employees at the end of the corporation's previous tax year.	
15. Are the eligible activities for the year of registration for: (check (✓) all applicable boxes)	<input type="checkbox"/> newly developed products <input type="checkbox"/> enhancements to existing products

#### PART E – SUPPORTING DOCUMENTATION

- Application fee. The fee is based on the number of employees at the end of the corporation's previous tax year: 0 - 4 employees, \$1,000; 5 - 9 employees, \$2,500; and 10 or more employees, \$5,000.
- List all specified employees of the corporation, if applicable.
- All supporting documents.
- Authorization (**FIN 570**) form, if applicable.

#### PART F – CERTIFICATION (an authorized signing authority must make the following declaration)

I, \_\_\_\_\_, certify that, to the best of my knowledge  
(type or print full name of signing authority)

and belief, all of the information given in this application is true, correct and complete in all material respects. I also agree to notify the Ministry of Finance of any changes that occur to the information provided on or with my application after the date of this application.

SIGNATURE OF SIGNING AUTHORITY

POSITION OR OFFICE

DATE SIGNED  
YYYY / MM / DD

X