



ONTARIO PRODUCTION SERVICES TAX CREDIT (OPSTC) GUIDELINES

As of July 2025

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A. Important notes

1. These guidelines are for assistance only

Ontario Creates provides these guidelines to help you complete your application for the OPSTC. The legislation and regulations that govern the OPSTC overrule anything in these guidelines. You can find links to the relevant legislation at the end of these guidelines under the heading **H. Where can I find more information?**

2. Glossary of terms and abbreviations

If any of the terms or abbreviations in these guidelines are unfamiliar or confusing to you, [refer to our glossary](#) for definitions.

3. How to contact Ontario Creates

You can contact the Ontario Creates tax credit team by phone or email.

Please include your name, company name, phone number, and which tax credit or file you are contacting us about in your message. We will respond within one business day.

Phone: **(416) 642-6659**

Email: TaxCredit@OntarioCreates.ca

You might also find answers to your questions in the FAQ section of the [Ontario Production Services Tax Credit \(OPSTC\) web page](#).

4. Where to find updates

Updates to the legislation or regulations that affect the OPSTC, or any administrative changes by Ontario Creates, will be posted on the [OPSTC web page](#).

Check for updates before you begin any new application.

5. Time limits for submitting your OPSTC application

Once you begin an application on our [online application portal](#), you will have 90 days to complete it before the application expires. After it expires, you will need to begin your application again.

You can apply for the OPSTC Certificate of Eligibility at any time after you begin principal photography or key animation. The production does not need to be complete when you apply.

From the time principal photography or key animation begins, you have 24 months to incur the minimum expenditures required to claim the OPSTC. You will find an explanation of these requirements under the heading **D. Is my production eligible?** in these guidelines.

6. COVID-19 extensions

Productions that incurred eligible OPSTC expenses in 2020 or 2021 may be eligible for an extension of the deadline to meet the minimum spending requirements from 24 months to 48 months.

If principal photography or key animation began on or after March 15, 2020, you may be able to include expenditures incurred in the 48 months after principal photography or key animation began to meet the minimum spending requirements.

If you think your production is eligible for these extensions, please contact Ontario Creates for further information using the contact details under the heading **A.3. How to contact Ontario Creates** in these guidelines.

7. AI disclosure requirements

During the application process, you will be asked to disclose whether you used artificial intelligence (AI) tools to assist with your application and whether AI technology was used in your production. This is for informational purposes only.

B. What is the OPSTC?

1. How does this tax credit work?

The OPSTC is a refundable tax credit. This means the Canada Revenue Agency (CRA) will deduct the amount of the tax credit from the federal and provincial taxes your corporation owes for a particular taxation year. If your credit is for a higher amount than the taxes you owe, you will receive a refund of the difference. This will appear as revenue to your company in your corporate bank account or by cheque. If your corporation does not owe any taxes, you will receive the full amount of your tax credit as revenue.

Ontario Creates does not provide any funds directly. The funds are available only from the CRA as a refund on your corporate taxes.

2. How much is this tax credit?

The OPSTC is 21.5% of a qualifying production company's qualifying Ontario production expenditures for an eligible Ontario production. (Eligibility requirements are explained later in these guidelines, in sections **C. Is my corporation eligible?** and **D. Is my production eligible?**)

The OPSTC is based on total qualifying Ontario production expenditures, minus any assistance reasonably related to these expenditures. Assistance includes grants, subsidies, and forgivable loans. Assistance is described in more detail under the heading **F.1.e. Determine the amount of assistance you received** in these guidelines.

3. What laws apply to this tax credit?

The Ontario Ministry of Finance is responsible for the legislation and regulations that apply to the OPSTC. The Ontario legislation that determines the rules and eligibility for the OPSTC includes:

- [Taxation Act, 2007, SO 2007, c 11, Sched. A, section 92](#)
- [O. Reg 37/09: General, section 23 and sections 31–33.1](#)

NOTE: The definitions and rules contained in the legislation and regulations overrule anything included in these guidelines.

The federal legislation that defines important terms for the purposes of the OPSTC includes:

- [Income Tax Act: Film or Video Production Services Tax Credit, section 125.5](#)
- [Income Tax Act: Definition of Assistance, section 12\(1\)\(x\)](#)
- [Income Tax Regulations: Film or Video Production Services Tax Credit, section 9300](#)
- [Income Tax Regulations: Definition of Permanent Establishment, section 400\(2\)](#)

4. Who decides whether we will receive this tax credit?

Ontario Creates (an agency of the Government of Ontario) and the CRA jointly administer the OPSTC.

Because both agencies are involved in administering the credit, Ontario Creates may exchange some information with the CRA and the Ontario Ministry of Finance regarding your OPSTC application.

Ontario Creates will review your application. We will provide eligible productions with a Certificate of Eligibility for you to include in your corporation's T2 corporate income tax returns for the relevant years.

You must file a T2 corporate income tax return to receive the OPSTC.

The CRA is responsible for applying the OPSTC credit to your corporation's taxes owing for the year and for refunding you any amount that exceeds the taxes you owe.

5. Does Ontario Creates require a screen credit?

You must provide a screen credit for Ontario Creates on your production. This is required for all domestic and international versions of the production.

If your production is a series, you must provide a screen credit on every episode for which you are claiming the OPSTC. If there are episodes in your series that do not qualify for the OPSTC, you do not need to add the screen credit to those episodes.

The Government of Ontario logo, the Ontario Creates logo, and the words “Produced with film and television tax credit assistance from the Government of Ontario” must appear in the screen credit.

You can [download the logos and accompanying text](#) to use for Ontario Creates screen credits.

NOTE: If you are creating international versions of the production, and they are being shown in a jurisdiction where this screen credit would be illegal, contact Ontario Creates for an exemption for the screen credit for that version (refer to **A.3. How to contact Ontario Creates**). You must provide proof that the credit is prohibited by law in that jurisdiction.

C. Is my corporation eligible?

To be eligible for the OPSTC, your corporation must be a qualifying corporation. The requirements for a qualifying corporation are as follows:

- it is a Canadian-owned or foreign-owned corporation
- it is incorporated in any jurisdiction in Canada
- it is not tax-exempt (non-profits and charities are usually tax-exempt)
- it is primarily carrying on a film or video production or production services business (this must constitute more than 50% of the corporation’s business)
- it has a permanent establishment in Ontario (this is an office or studio controlled and operated by the qualifying corporation where it carries out production work; a lawyer’s office or mailing address where production services work is not carried out is not considered a permanent establishment)
- it files an Ontario corporate tax return
- it owns the copyright in the eligible production or has a contract with the copyright owner to provide production services for an eligible production

Also refer to [Taxation Act Regulation, section 32](#).

To claim the OPSTC, the corporation must be a qualifying corporation throughout the entire taxation year.

It’s possible for more than one corporation to be a qualifying corporation for the same production. This can happen if the copyright has more than one owner or if there are several corporations providing production services to the copyright owner.

NOTE: If the copyright owner is a qualifying corporation, it must be the corporation that claims the OPSTC and must retain copyright while producing the production.

Other qualifying corporations can claim the OPSTC only if the copyright owner is not a qualifying corporation. (That is, if the copyright owner does not have a permanent establishment in Ontario and contracts with a local production services company.)

The production services company must contract with the copyright holder. If copyright ownership changes, the production services company should contract with the new copyright holder.

D. Is my production eligible?

Only a qualifying corporation may claim the OPSTC for an eligible production.

An eligible production is a production that satisfies all the requirements in this section of the guidelines.

To be eligible for the OPSTC for a taxation year, principal photography or key animation must have begun before the end of that year. (Most corporations have a taxation year of January 1 to December 31, but a corporation may choose any year-end. If you are unsure of your corporation's taxation year, ask the person who files your T2 corporate income tax return.)

NOTE: You cannot claim the OPSTC for a production that has received certification under the [Ontario Film and Television Tax Credit \(OFTTC\)](#).

1. Minimum production cost

The minimum production costs outlined in this section apply to the whole production, not only the part produced in Ontario. There is no minimum requirement for production activity or production costs that must take place in Ontario.

a. Series or pilot

If the production is a television series or a pilot episode for a television series, the total expenditures during the 24 months after the start of principal photography or key animation must be more than:

- \$100,000 per episode if the episode has a running time (screen time without commercials) that is less than 30 minutes or
- \$200,000 per episode in any other case.

b. Any other production

For all other productions, the total expenditures included in the cost of the production during the 24 months after the start of principal photography or key animation must be more than \$1 million.

2. Distribution requirements

The production must be made for commercial exploitation by one or more of the following means:

- **Theatrical distribution:** productions shown commercially in cinemas
- **Television broadcast:** productions made available by traditional television broadcast in a scheduled timeslot
- **Alternative means:** productions made available through alternative means (such as streaming, online distribution, download, video on demand, or physical media such as DVD) on either paid services or advertising-supported services

NOTE: The OPSTC does not require proof of completion.

a. Productions distributed by alternative means

If your production is being distributed only by alternative means, the description above applies to productions that began principal photography or key animation on November 1, 2022, or later.

For productions that began principal photography or key animation earlier than November 1, 2022, a more limited definition of alternative means applies. Under the earlier definition, only services that charged viewers a licence or subscription fee or from which the viewer had to purchase the program were included. Free streaming platforms did not qualify.

3. Genre requirements

The production must not be one of the following excluded genres (these categories are mainly based on the excluded genres for Canadian Audio-Visual Certification Office [CAVCO] tax credits, defined in greater detail in section 4 of the [CAVCO guidelines](#).

However, Ontario Creates conducts its own assessment of a program's genre):

- **News or current affairs**, including newscasts, live or recorded coverage of current events, political analysis or debate, business or market reports, weather reports, and other similar programs.
- **Talk shows**, including shows that mainly feature interviews with guests or experts.
- **Game shows**, including a game, quiz, or contest, which may combine objective and subjective judgment. (**NOTES:** (1) prizes are not required for a show to fall into this genre. (2) Shows primarily for minors are not included in this genre and may be eligible. (3) Shows where a set of contestants compete over multiple episodes that feature character development — such as a singing or cooking competition series or a survival series — are not included in this genre and may be eligible.)
- **Sports shows**, including live or pre-recorded coverage of a sporting event or gaming tournament and pre- or post-event coverage. (**NOTE:** documentaries about a sport and informational or educational programs about a sport or recreational activity are not included in this genre and may be eligible.)
- **Awards shows**, including live or pre-recorded coverage of a gala presentation or an awards show and any pre- or post-event coverage.

- **Fundraising shows**, including programs with a segment of any length where viewers are asked for contributions or funds for any cause, such as telethons.
- **Reality television***, including programs that consist mainly of footage recorded by security cameras or other surveillance equipment and programs featuring live or live-to-tape footage of court or government proceedings.

***NOTE:** this definition of reality television does not include many programs that are commonly considered reality shows by broadcasters and viewers, such as competition, workplace, or lifestyle programs. Also refer to the description of **Game shows** in this list for information about competition shows.

- **Pornography**, including programs that contain explicitly sexual footage or descriptions with no consideration of artistic merit.
- **Advertising**, including commercials; infomercials; programs that direct viewers to purchase a good or service; promotions for programs or broadcasters; and programs where a significant amount of time is devoted to promoting any product, service, event, organization, or business.
- **Productions primarily for industrial, corporate, or institutional purposes**, including employee training videos, corporate videos, or onboarding videos.

A production that is considered interactive is not eligible for the OPSTC. Interactive content allows the viewer to choose their own storyline or ending, or functions as a video game.

NOTE: If you are unsure whether your production is an excluded genre, you can contact Ontario Creates before you start your application, and we will help you determine whether you may apply for the OPSTC. (Refer to **A.3. How to contact Ontario Creates.**)

NOTE: A production will not be eligible for the OPSTC if we determine that it would be **contrary to public policy** to provide public financial support to the production. A production might be considered to violate public policy standards if it has any of the following characteristics:

- It is capable of inciting hatred against an identifiable group, including a section of the public distinguished by colour, race, religion, sex, sexual orientation, or ethnic origin.
- Its dominant characteristic is the undue exploitation of sex, violence, or sex **and** one or more of crime, horror, cruelty, or violence.

E. Which costs are qualifying production expenditures?

You will use your qualifying production expenditures (sometimes abbreviated as QPE) to calculate your OPSTC. These are your eligible wages, eligible service contracts, and eligible tangible property expenditures. This section describes each of these categories in detail.

To qualify for the OPSTC, all the expenditures included in your claim must be:

- reasonable in the circumstances
- directly related to the production
- for work done during the taxation year for which you are applying for the credit or the previous taxation year
- paid during the taxation year for which you are applying for the credit (or during the first 60 days of the following taxation year)
- for services performed during the stages of production from the end of the final script stage to the end of post-production
- paid to Ontario-based individuals, companies, or partnerships for goods or services provided in Ontario in the course of carrying on their business (Ontario-based means that they were residents in Ontario at the end of the calendar year before the year when principal photography or key animation began)

1. Eligible wage expenditures

Eligible wage expenditures are the salaries and wages paid in the taxation year or within 60 days after the end of the year to the qualifying corporation's employees. The salaries and wages must be paid to Ontario-based individuals for work they performed in Ontario.

Eligible wage expenditures include payments of union and guild fringes that are taxable benefits to Ontario-based employees. Non-taxable benefits are not eligible wage expenditures.

2. Eligible service contract expenditures

Eligible service contract expenditures are amounts paid under a contract for services to a person or partnership that carries on a business through a permanent establishment in Ontario.

This includes amounts paid to the following:

- Ontario-based individuals who are not employees of the qualifying corporation (that is, freelancers or contractors) for both their own labour and for the salaries and wages of their Ontario-based employees for work they performed in Ontario

- taxable Canadian corporations for the salaries and wages of their Ontario-based employees, provided that those employees provided their services in Ontario
- taxable Canadian corporations whose shares (except directors' qualifying shares) all belong to an Ontario-based individual for the services of that individual (the corporation must primarily provide that individual's services as its business)
- partnerships for services provided in Ontario by an Ontario-based partner and for the salaries and wages of the partnership's Ontario-based employees

NOTE: Any amounts paid to unions or guilds on behalf of the service contract provider are **not** eligible service contract expenditures. However, payments to a trade union representing the Ontario Provincial Police or a municipal police service for on-set security services are eligible.

The following expenditures are **not** eligible service contract expenditures:

- airfares and other costs for travel outside of Ontario
- meals and entertainment other than food and non-alcoholic beverages for on-set catering and craft services
- alcoholic beverages
- hotel and living expenses

3. Eligible tangible property expenditures

Eligible tangible property expenditures include amounts paid to purchase or rent tangible property in Ontario used in the eligible production.

Tangible property is something that can be seen, weighed, measured, felt, or touched or that can be perceived by the senses. Eligible tangible property expenditures include, for example, equipment, studio rentals, and computer software.

NOTE: Insurance, financing, completion bond, and banking costs, and the cost of story rights, are **not** qualifying tangible property expenditures.

The tangible property must:

- be used directly for the purposes of the production in Ontario
- be rented or purchased from a person or partnership that carries on a business through a permanent establishment in Ontario and that meets the following 2 criteria:
 - an Ontario-based person who is not an employee of the qualifying corporation or a taxable Canadian corporation or partnership whose members are not employees of the qualifying corporation
 - a person, corporation, or partnership whose normal business is renting or selling the type of tangible property the production has rented or purchased from them

- if the production is leasing real property (such as a filming location) from a person or partnership that does not normally lease that type of property, the party supplying the property must operate at arm's length from the qualifying corporation and the amount paid must be reasonable in the circumstances

NOTE: The maximum amount of eligible expenditures that you can claim for leasing real property for on-location filming or shooting is 5% of the total qualifying production expenditures other than the real property leasing costs.

4. Qualifying production expenditure requirements

At least 25% of the qualifying production expenditures claimed must relate to Ontario labour, such as salaries, wages, and payments to Ontario-based individuals for services provided in Ontario. This is referred to as the qualifying production expenditure limit.

If these expenditures are below the 25% threshold, your production's qualifying production expenditures will be limited to 4 times your qualifying labour expenditures.

Amounts that are paid based on profits or revenues (such as points on the back end) are not qualifying production expenditures.

Amounts related to scientific research and experimental development are not qualifying production expenditures (refer to the [Income Tax Act, section 37](#) for the definitions of scientific research and experimental development).

F. How do I apply for the OPSTC?

You must complete your application for the OPSTC on our [online application portal](#). Once you start an application, you must complete and submit it within 90 days, so it's a good idea to gather all your documents (listed under the heading **F.1.i. Gather the required documents** in these guidelines) and fill in the [OPSTC Calculation of qualifying expenditure spreadsheet](#) before you begin your application.

Ontario Production Service Tax Credit (OPSTC) Process

Pre-production

- Determine whether the production has been certified for the OFTTC (you cannot apply for both credits for the same production or episode)
- Determine the residency of workers in Ontario
- Ensure the global budget meets the minimum requirements
- Ensure your corporation qualifies according to copyright holder rules, permanent establishment requirements, etc.



After start of principal photography or key animation

- When all required documents are available, submit application for a Certificate of Eligibility
- NOTE:** You have 24 months from the start of principal photography to incur the minimum budget threshold amount of expenses
- Pay administration fee
 - Respond to any questions from the business officer and provide documents requested during your eligibility review



After taxation year-end

- Complete T2 corporate tax return and schedule T2SCH558, and submit to the CRA with your Certificate of Eligibility
- Receive assessment of your T2 corporate tax return, which will confirm the final amount of your OPSTC

NOTE: Any appeal of the OPSTC amount on your assessment must be made through the CRA's appeals process; Ontario Creates cannot change the amount

1. Steps for preparing your application

Wherever specific dollar amounts are required as part of your application, you must enter these amounts in Canadian dollars. If your budget uses a different currency, you will need to convert the amounts into Canadian dollars for your OPSTC application.

a. Determine whether your corporation is eligible

Your corporation must be a qualifying corporation to be eligible for the OPSTC. There is a description of the requirements under the heading **C. Is my corporation eligible?** in these guidelines.

In our portal, you will need to fill in the following information about your corporation:

- name
- corporation number and the date and location of incorporation (from your incorporation documents)
- your taxation year (called “fiscal year” on the portal); this is most often January 1 to December 31, but your company may select a different year for tax purposes
- federal business number (the 9-digit number the CRA has assigned to your corporation for tax purposes)
- address
- contact information

You will also have the option to enter the number of Ontario full-time equivalent (FTE) positions that were created or retained for this particular production. An FTE means 35–40 hours of work per week. If some positions are not full time, you can count them as a part of an FTE. For example, a position working 20 hours per week would count as 0.5 FTE.

Not tax-exempt or a venture capital corporation

If your company is exempt from paying Canadian income tax, it cannot be a qualifying corporation. This category would include non-profit corporations and registered charities, for example.

If your company is a prescribed labour-sponsored venture capital corporation, it is not eligible. Refer to the [Income Tax Regulations, CRC, c 945, section 6701](#) for a list of company types that fall under this category. Very few production or production services companies would fall under this category.

Permanent establishment in Ontario

The corporation must have a permanent establishment in Ontario to qualify for the OPSTC. That means there must be a physical address in Ontario where the company’s production services-related work takes place, such as a production office or a studio.

Using the physical address of the agent completing your application or your company lawyer is not acceptable proof of a permanent establishment in Ontario. You can use an agent's offices as your permanent establishment only if the corporation can demonstrate that production services work was conducted at that agent's place of business and that the agent had general authority to contract for the business.

b. Determine whether your production is eligible

Review the requirements outlined under the heading **D. Is my production eligible?** in these guidelines.

Residence requirements

For any people who must be Ontario-based according to these guidelines or the legislation, the following definition applies. A person is Ontario-based if they were a resident of Ontario (and filed a tax return in Ontario) at the end of the year before the year that principal photography or key animation began for the eligible production.

For example, if principal photography began on July 2, 2025, the person (or corporation) must have filed an Ontario tax return for 2024 and been resident in Ontario on December 31, 2024.

Conflicts with OFTTC

If your production receives certification under the [OFTTC](#) you cannot also apply for the OPSTC.

If your production is a series and only some episodes of the series qualify for the OFTTC, you may apply for the OPSTC for the remaining episodes, as long as they meet all the requirements for the OPSTC.

c. Determine the key dates for your application

First day of principal photography or key animation: the first shoot day or the day key animation work began.

Last day of principal photography or key animation: the last shoot day or the last day of key animation.

d. Determine which expenditures are eligible

Qualifying production expenditures under the OPSTC include more types of expenditures than the OFTTC allows. Refer to the detailed descriptions of eligible OPSTC expenditures under the heading **E. Which costs are qualifying production expenditures?** in these guidelines.

Generally, you can claim expenditures for:

- wages paid to the qualifying corporation's employees in Ontario for their work on the production in Ontario

- amounts paid under a production services contract to a person, partnership, or company in Ontario for their work (or their employees' work) on the production in Ontario
- amounts paid to purchase or rent tangible property in Ontario for use in the production in Ontario
- reimbursements made by a wholly owned subsidiary corporation (if it is the qualifying corporation) to its parent corporation for amounts that would have been eligible if the subsidiary paid them directly

e. Determine the amount of assistance you received

You must subtract any financial assistance that your production receives from your qualifying production expenditures before you calculate your credit amount. This is sometimes referred to as “grinding” your credit.

Assistance includes things like grants, subsidies, and forgivable loans (loans that you may not have to pay back), or non-recoupable advances (advances that don't require repayment unless the production makes a profit).

Assistance includes grants attributable to the eligible production from other Government of Ontario agencies or other provinces.

A loan with a set repayment date, other tax credits, licence fees, and equity investments are generally not considered assistance. Sponsorships might be considered assistance if we determine that you have not provided the sponsor with benefits worth at least the fair market value of their financial contribution.

For more details on assistance, refer to the FAQ section of the [OPSTC web page](#).

How the OPSTC works with other tax credits

The federal tax credits for film and television and most Ontario tax credits are specifically excluded from the definition of assistance for the purposes of the OPSTC. However, you cannot claim both the OFTTC and the OPSTC for the same production (or if the production is a series, for the same episode).

For the purposes of the OPSTC, Ontario Creates does not consider the Ontario Computer Animation and Special Effects tax credit as assistance.

Only the labour portion of the OPSTC is considered assistance for the purposes of the federal Film or Video Production Services Tax Credit (PSTC).

[You can download a side-by-side comparison of the OPSTC and the PSTC.](#)

f. Calculate the amount of your credit

A qualifying corporation's qualifying production expenditure for a taxation year is calculated by adding together:

- the corporation's eligible wage expenditure for the taxation year or unclaimed amounts for a previous taxation year
- the corporation's eligible service contract expenditure for the taxation year or unclaimed amounts for a previous taxation year
- the corporation's eligible tangible property expenditure for the taxation year or unclaimed amounts for a previous taxation year
- the corporation's reimbursements made to its parent corporation for the taxation year for amounts that would have been eligible if the corporation paid them directly

and deducting all relevant assistance the production received, in proportion to the percentage of Ontario expenditures that qualify for the OPSTC.

To calculate the amount of your credit, multiply your qualifying production expenditure by 21.5% (which is 0.215).

Example

DESCRIPTION	AMOUNT
Total Ontario production expenditures:	\$5,000,000
Total qualifying production expenditures:	\$4,000,000
Percentage of total Ontario production expenditures that are qualifying production expenditures:	$\$4,000,000 \div \$5,000,000 = 80\%$
Amount of assistance:	\$500,000
Portion of Assistance that relates to qualifying production expenditures:	$\$500,000 \times 80\% = \$400,000$
Amount of qualifying production expenditures that are eligible for the OPSTC:	$\$4,000,000 - \$400,000 = \$3,600,000$
Eligible qualifying production expenditures:	\$3,600,000
Amount of OPSTC:	$\$3,600,000 \times 0.215 = \mathbf{\$774,000}$

g. Calculate your administration fee

You must pay an administration fee for every OPSTC application. Ontario Creates will not refund this fee if your application is unsuccessful. The fee helps to offset the operating costs of the tax credit program. We will not review your application until you pay the fee.

The administration fee is 0.15% of the production's total eligible production expenditures.

Minimum fee: \$5,000

Maximum fee: \$15,000

If your calculated fee is less than the minimum of \$5,000, your fee will be \$5,000. If your calculated fee is more than the maximum of \$15,000, your fee will be \$15,000.

Calculation of the fee

You first need to calculate your total qualifying production expenditures as described under the heading **F.1.f. Calculate the amount of your credit**. Then, multiply that amount by 0.15% (which is 0.0015).

Example

Total qualifying production expenditures: \$6,000,000

Administration fee: $\$6,000,000 \times 0.0015 = \mathbf{\$9,000}$

Additional fees

If you apply for a Certificate of Eligibility more than 24 months after the taxation year-end of the year when principal photography began, we charge an additional \$100 fee. If you don't specify your taxation year-end, the 24-month period will start on the first day of principal photography.

If you request an amended certificate to correct an error, we will charge a \$100 fee to issue it.

Payment options

Ontario Creates prefers payment by e-transfer. You can find [detailed instructions for making a payment](#) to us by e-transfer on our website.

You will need to submit your completed OPSTC application before making the payment.

If you cannot make a payment by e-transfer, we will also accept a cheque or a money order made out to Ontario Creates and mailed or couriered to Ontario Creates Tax Credit Department, 175 Bloor Street East, South Tower, Suite 501, Toronto, ON M4W 3R8. You must clearly identify the specific application file number the payment is for.

For help with your payment, email ApplyHelp@OntarioCreates.ca

h. Enter information about your production

The online application portal requires you to add details about your production. Gather this information ahead of time to help you fill out the application.

Production details

You will need to enter the following information:

- whether your production is an interprovincial co-production, an international treaty co-production, or an Ontario joint venture; you can find definitions of these terms in [the glossary](#) (if your production is none of these, simply choose “no” for all of them)
- genre and format of the production
- total running time or running time per episode if your production is a series
- start and end dates of principal photography or key animation
- number of shooting or key animation days in Ontario
- number of shooting or key animation days outside Ontario
- breakdown of your production (by percentage of running time) between live action, animation, archival footage, and special effects
- total budget (worldwide) of the production
- per-episode cost if the production is a series
- total budget for the Ontario portion of the production
- Ontario expenditures (the total budget for the Ontario portion of the production less any non-Ontario costs included in that budget)
- total qualifying Ontario labour expenditures (the labour portion of the total budget for Ontario)
- total Ontario qualifying production expenditures (total eligible wages and salaries, service contract expenditures, and tangible property costs.) You can find this information on your completed [OPSTC Calculation of qualifying expenditure spreadsheet](#)

Production schedule information

Live action: the online application portal will require you to enter the dates and locations for days spent on:

- preparation
- shooting
- post-production
- answer print

Animation: the online application portal will require you to enter the dates and locations for days spent on:

- storyboarding
- dialogue recording
- design and layout

- animation
- opaquing
- post-production
- answer print

i. Gather the required documents

The [online application portal](#) lists document types to submit with your application. You must upload all the documents electronically through the portal.

There is also an option to submit additional documents that you believe are necessary to support your application but are not mentioned in the list.

You are responsible for ensuring that all documentation is up to date. Please submit updated information and documents as they become available.

These are the documents you must provide to support your online application form:

1. **Administration Fee:** This is not a document, but we will track your payment with your application.
2. **Ontario Creates Applicant Declaration:** An authorized signing officer (an officer or director) of the corporation must sign a completed declaration.
3. **Ontario Creates Waiver Declaration:** An authorized signing officer (an officer or director) of the corporation must sign a completed declaration.
NOTE: If you are applying for any of the COVID-19 temporary extensions, please complete page 2 of the form.
4. **Incorporation Documents:** These are required for the qualifying corporation.
5. **Corporate Schedule:** This must be completed and signed for the qualifying corporation with all the information requested on the form.
6. **Production Services Agreement:** Upload the agreement between the copyright holder and the qualifying corporation (if the qualifying corporation is not the copyright holder).
7. **Official Designee Affidavit:** Upload a signed copy of your affidavit for the federal PSTC, if you are applying for it.
8. **Synopsis:** Upload a brief synopsis of the storyline or a description of the content.
9. **Chain of Title Documentation:** These documents show ownership of the production, including any legal opinion, option or acquisition agreements, assignment agreements, or writer's agreements, if applicable. (For a series, include a sample writer's agreement.)
10. **CAVCO Part A Certificate (for domestic productions) or CAVCO Accreditation Certificate:** If these are not available when you submit your application, upload them as soon as they become available.

11. **Cast List:** Include names and residency addresses for all cast members.
12. **Crew List:** Include names and residency addresses for all crew members.
NOTE: If you do not have a full list of cast and crew on a co-production, include the lists you do have, and provide a full list from the production's screen credits if you have no other source for non-Ontario cast and crew members.
13. **Final Financing Agreements:** If the production is a domestic production, upload signed copies of all final financing documents.
14. **Detailed Cost Report or Production Budget:** If the production has been completed, upload the detailed cost report. If the production has not been completed, upload the production budget.
15. **Schedule of Final (Actual) Ontario Qualifying Production Expenditures or Schedule of Projected Qualifying Production Expenditures:** If the production has been completed, upload the schedule of final (actual) Ontario qualifying production expenditures. If the production has not been completed, upload the schedule of projected qualifying production expenditures. In either case, we recommend using the [OPSTC Calculation of qualifying expenditure spreadsheet](#) to ensure you include all the necessary information and to make your eligibility review faster.

NOTES: The schedule should identify separately the qualifying wage expenditures, the qualifying service contract expenditures, the labour portion of the qualifying service contract expenditures, the qualifying tangible property expenditures, and the non-qualifying costs.

Since the labour portion of the OPSTC will reduce, or grind, the amount of your federal tax credit (PSTC), separating labour expenditures from other production expenditures will help you estimate your production's PSTC.

2. Apply using the online application portal

You must submit your applications for the OPSTC on our [online application portal](#). You will need to register for the portal if this is your first application.

You will need separate applications for each tax credit, even if they are for the same production. If the production is a series, you can submit one application for all the episodes for one broadcast season that qualify for the OPSTC.

You can save a partially completed application on the portal and return to it later, as long as you submit your completed application within the 90-day limit. You can submit your application only when it is complete.

If your application is missing any required information or documents, it will not be forwarded for processing. We will contact you about what you need to submit before a business officer can review your application for eligibility.

Time limits

Once you begin an application, you will have 90 days to complete and submit it. Refer to the requirements under the heading **A.5. Time limits for submitting your OPSTC application** in these guidelines.

3. Eligibility review

Once you submit a complete application, and we confirm that nothing is missing, it goes into the queue for an eligibility review. This is our process of checking that your production meets all the requirements for the OPSTC.

When we place your application in the queue, you will get a notification in the online application portal. Our business officers review applications on a first-come, first-served basis. The time it takes to review your application will depend on the number of applications in the queue.

The business officer reviewing your application may contact you with questions or request additional documents. Ontario Creates reserves the right to ask any question necessary to determine your eligibility for the OPSTC. Issues and fact patterns can differ from one application to another, so even if you have received a Certificate of Eligibility before, we may have new questions about each application.

If Ontario Creates has trouble contacting you or getting the information we require, we reserve the right to close your file after 30 days. If this happens, you will have to begin the application process again.

4. Receive your Certificate of Eligibility

Only the qualifying corporation can apply for the OPSTC and receive the Certificate of Eligibility. This means that the qualifying corporation will receive the tax credit, even if it is not the copyright holder. An agent can apply on the corporation's behalf, but the certificate will be issued to the qualifying corporation.

You can apply for your Certificate of Eligibility at any time during the production (after the final script stage) or after production activities have been completed. You do not need to wait until you have incurred all expenditures before you apply for your certificate.

If the production activities have been completed, you should submit a schedule of actual production expenditures and a final cost report. If the production is not complete, you should submit a schedule of projected production expenditures and a production budget.

After your eligibility review is complete, if your production is eligible, we will send you your Certificate of Eligibility through the online application portal. Please confirm receipt of this by email to TaxCredit@OntarioCreates.ca, so we can close your application.

The information on the certificate includes:

- the eligibility of the corporation that applied
- the eligibility of the production
- the estimated tax credit amount (which is subject to verification by the CRA after you submit your T2 corporate income tax return)

If there is an error on your Certificate of Eligibility, you can ask to have it amended. We charge a \$100 fee for issuing an amended certificate.

G. What is the CRA's role in administering the OPSTC?

1. Overview of the CRA's role

The CRA is the tax authority in Canada, and it has the power to determine the final amount of your tax credits. It administers both federal and provincial tax credits.

The CRA is responsible for the review or audit of your [T2 corporate income tax return](#), along with the [Schedule T2SCH558](#), which your company must file to claim the OPSTC.

a. Information sharing between Ontario Creates and the CRA

To process your OPSTC and determine the final amount, the CRA needs information that you have provided to Ontario Creates in your application. By submitting your application, you are giving us permission to share this information with the CRA for the purposes of administering the OPSTC.

2. Filing your corporate tax return

For every year that you are claiming the OPSTC, you will need to file your T2 corporate income tax return for the taxation year by the usual filing due date (6 months after the end of your company's taxation year). In addition to the tax return, you will need to provide your:

- Certificate of Eligibility
- Schedule T2SCH558

You can submit your Certificate of Eligibility and other documents securely using the CRA's [My Business Account](#) portal or by attaching them when you use [EFILE](#) to file your tax return. Refer to [What's new – Film and media tax credits](#) on the CRA's website for more details.

If your Certificate of Eligibility is not available when you are ready to file your T2 corporate income tax return, you may still file the return and Schedule T2SCH558 with your estimated tax credit amount. Submit the Certificate of Eligibility to the CRA once you receive it from Ontario Creates, and the CRA will then process the claim.

Although there will be an estimated amount for your tax credit listed on your Certificate of Eligibility, the CRA will determine the final amount you receive.

3. Getting your tax credit refund

Once the CRA has assessed your T2 corporate income tax return for the year, it will apply your OPSTC amount (and any other tax credits you qualified for during that taxation year) to offset any taxes your company owes (including federal and provincial income taxes and GST/HST). You will get a notice of assessment from the CRA that shows the taxes you paid and the credits you received.

If there is money left over from your OPSTC after your taxes have been paid, you will receive a refund for the remaining amount in your corporate bank account or by cheque.

4. Contact the CRA

If you have questions about the CRA's role in your Ontario Creates tax credits, contact the CRA's Toronto Film Services Unit at 1-833-446-0934.

H. Where can I find more information?

1. Ontario Creates forms and spreadsheets for the OPSTC

- [Ontario Creates Waiver Declaration](#)
- [Corporate Schedule](#)
- [OPSTC Calculation of qualifying expenditure spreadsheet](#)
- [OPSTC Estimate Calculator \(web page\)](#)

2. Ontario Production Services Tax Credit Legislation and Regulation

- [Taxation Act, 2007, SO 2007, c 11, Sched. A, section 92](#)
- [O Reg 37/09: General, section 23 and sections 31–33.1](#)

3. Federal Tax Legislation and Regulation

- **Income Tax Act (Canada)**
 - [Film or Video Production Services Tax Credit, section 125.5](#)
 - [Definition of Assistance, section 12\(1\)\(x\)](#)
- **Income Tax Act Regulations**
 - [Film or Video Production Services Tax Credit, section 9300](#)
 - [Definition of Permanent Establishment, section 400\(2\)](#)

4. CAVCO Public Notices

- [2017-02 – Definitions for ineligible genres](#) of production for the purpose of the federal film or video production tax credit programs
- [2017-03 – Definition of “advertising”](#) for the purpose of the federal film or video production tax credit programs

5. CRA Forms

- [T2 corporate income tax return](#)
- [Schedule T2SCH558 Ontario Production Service Tax Credit](#)



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