



Ministry of Revenue
Client Accounts and Services Branch
PO Box 624
Oshawa ON L1H 8H8

Certificate of Eligible Stock Option Agreements – Employee Summary

Ontario Research Employee Stock Option Credit

Version française disponible.

Please print or type.

Keep a copy of this Certificate for your records.

Please notify the ministry in writing immediately at the address above, to report any change in the information provided.

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| Ministry Use |
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Instructions

The corporation must complete this certificate for all eligible employees with whom it entered into an eligible stock option agreement. The certificate must be provided to the Ontario Ministry of Revenue, at the address shown above, no later than six months after the end of the corporation's taxation year in which it entered into the eligible stock option agreement with the eligible employee(s).

The corporation must also complete a *Certificate of Eligible Stock Option Agreements - Individual* and provide it to each eligible employee.

This information is required to determine if the employee is eligible for a refund of Ontario personal income tax under the Ontario Research Employee Stock Option (ORES) Credit.

Enquiries

The ORESO Credit information bulletin provides detailed program information, including definitions of terms used.

For more information about the ORESO Credit or to obtain a copy of the information bulletin contact the ministry:

Toll free 1 866 668-8297
Teletypewriter (TTY) 1 800 263-7776 (Ontario only)
Website ontario.ca/revenue

Or write to the address above.

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|--|------------------------------------|---|--------------------------------|
| Corporation | | | |
| Ontario Corporations Tax Account No. | Canada Revenue Agency Business No. | Taxation Year Start - YYYY MM DD | Taxation Year End - YYYY MM DD |
| RP | | | |
| Legal Name | | Trade Name (if different from Legal Name) | |
| Mailing Address (Suite No. / Street No. / Street Name / PO Box / RR No.) | | | |
| City | Province | Postal Code | |

Employee Information Continue on page 2 or attach a separate sheet if you need more space.

To be completed for all eligible employees who entered into eligible stock option agreements for the taxation year specified above.

| Last Name | First Name | Date of Eligible Stock Option Agreement - YYYY MM DD | Social Insurance Number |
|-----------|------------|--|-------------------------|
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Certification

I am an authorized signing officer of the Corporation. I certify that the information provided on this certificate is true and complete and that:

1. The corporation is an eligible employer for the taxation year for the purpose of the Ontario Research Employee Stock Option Credit.
2. The eligible stock option agreements specified above were entered into on the dates specified above.

I understand that it is an offence to make a false or misleading statement on this Certificate.



| | | |
|--------------|---------------|------------------|
| Name (print) | Title (print) | Telephone Number |
| | | () |
| Signature | | Date |
| | | |

The information on this form is being collected under the authority of S.8.7(18) of the *Income Tax Act* (Ontario, R.S.O. 1990. C.1.2 for the purpose of administering the Ontario Research Employee Stock Option Credit. Enquiries regarding the collection of this information should be directed to a Program Information Officer at 1 866 668-8297, or in writing to the address shown at the top of this form.

Continued on page 2

