



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

Notice of Benefit – 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.

Ministry Use

Instructions

The corporation must complete this Notice for all eligible employees who exercised stock options eligible for this program during the tax year and who received or deferred the stock option benefit. The notice 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 first taxation year ending after the calendar year in which the employee received or deferred the stock option benefit.

The corporation must also complete a *Notice of Benefit - Individual* and provide it to each eligible employee.

Please complete a separate *Notice of Benefit* for each calendar year.

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 (ORESOS) Credit.

The *Ontario Eligible Stock Option Benefit* is the amount included in the employee's income in the year that is eligible for the ORESOS Credit.

The *Deferred Ontario Eligible Stock Option Benefit* is the deferred amount that will be eligible for the ORESOS Credit in the year of disposition.

Enquiries

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

For more information about the ORESOS 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.

Corporation	
Ontario Corporations Tax Account No.	Canada Revenue Agency Business No. 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 received or deferred a stock option benefit eligible for this program during the calendar year **20** .

Last Name	First Name	Ontario Eligible Stock Option Benefit	Deferred Ontario Eligible Stock Option Benefit	Social Insurance Number
				- -
				- -
				- -
				- -

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

Authorized Signing Officer of the Corporation

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

Continued on page 2

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.

