

Approved corporations that have completed a specified issue must submit an annual return to the IETC administrator.

Each annual return must be submitted **within 6 months of the approved corporation's tax year end** for each of the **4 years** after the expiry date on its certificate of registration.

Annual returns must be sent via email to the IETC administrator (paper copies are not accepted).

Corporation Name \_\_\_\_\_

**Specified Issues**

List of all specified issues under the Innovation Equity Tax Credit program by the above named corporation

IETC Certificate Number	Date of Issuance (dd-mmm-yy)	Expiry Date (dd-mmm-yy)	Total Investments made by Eligible Investors

Yes      No

- In the last year has the above name corporation
  - paid at least 50% of its remuneration to employees or full-time contractors who are residents of NS and report to or deal with a permanent establishment of the corporation in NS?
  - maintained its head office in NS?
  - continued to use all, or substantially all, of its property in an active business?
- Has the above named corporation been using the funds raised through each specified issue for the purpose disclosed at the time of application for the certificate(s) of registration?
- Has any eligible investor, who invested during any of the above listed specified issues, disposed of their eligible investment(s) before the end of the 4 year holding period?
- Has the above named corporation been issued a tax credit certificate through the Film Industry Tax Credit, Digital Media Tax Credit, Digital Animation Tax Credit, or Capital Investment Tax Credit within 4 years of the expiry date of any certificate of registration?
- Has the above named corporation been approved for a payroll rebate or an innovation rebate from Nova Scotia Business Incorporated within 4 years of the expiry date of any certificate of registration?

**Inclusions**

- Annual Report (using this template)
- Financial Statements (for the previous tax year), together with a review engagement report or auditor's report
- T2 Corporate Income Tax Return (for the previous tax year), including all forms and schedules
- Up-to-date Notarized Shareholder Register showing all share transactions since incorporation

**Certification**

I certify that I am an authorized officer of the above named corporation ("the corporation"), that the information submitted for the annual return has been examined by me and is true and correct.

I also hereby acknowledge on behalf of the corporation that any submitted information has limited confidentiality privileges and the Department of Finance and Treasury Board may disclose this information to any legal, regulatory or other authority at its discretion.

I certify that I will cause the corporation to comply with Section 37A of the *Income Tax Act*, c. 217, Revised Statutes of Nova Scotia, 1989, as amended, and the *Innovation Equity Tax Credit Regulations* pursuant to the *Income Tax Act*.

I will also furnish or cause the corporation to furnish, upon request, all additional records and documents deemed necessary by the Minister of Finance and Treasury Board and hereby consent to the conduct of any audit to be performed on the corporation for the purpose of proving compliance.

\_\_\_\_\_  
Name of Authorized Officer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date Signed (dd-mmm-yy)