

THE ONTARIO INTERACTIVE DIGITAL MEDIA TAX CREDITS (OIDMTC)

Prescreening of Products

Phone Interview

Initial Assessment Meeting

Letter of Engagement Presented



Technical Review

Gather Costs

Prepare Submission

Review Claim with Client

Submit to OMDC

Monitor Claim

Receive Funds

THE OIDMTC IS A REFUNDABLE TAX CREDIT, BASED UPON ELIGIBLE EXPENDITURES INCURRED BY CORPORATIONS WITH RESPECT TO ALL ELIGIBLE PRODUCTS.

THE AVERAGE REFUND IS OVER \$45,000!

Our clients' involvement requires approximately 10 hours in a typical claim.

THE ONTARIO INTERACTIVE DIGITAL MEDIA TAX CREDITS

The Ontario government offers a 40%* refundable tax credit for small or medium sized corporations for qualifying Ontario labour and marketing expenditures to create interactive digital media products in Ontario.

*30% prior to March 26, 2009.

TYPES OF INTERACTIVE DIGITAL MEDIA

Types of interactive digital media products that may be eligible for the tax credit must have a primary purpose to **educate**, **inform** or **entertain** users. Some examples may be but are not restricted to:

- Educational Software
- Video Games
- Informational Products
- Interactive Web sites

TO QUALIFY FOR THE OIDMTC

A qualifying corporation is a Canadian Corporation, (Canadian or foreign-owned) that develops an eligible product at a permanent establishment in Ontario. Two types of products may be able to claim for the OIDMTC, “eligible products” and “specified products”. Eligible and specified products must be interactive digital media products that serve their primary purpose to educate, inform or entertain by presenting information in at least two of the three mediums:

- Text
- Sound
- Images

Through interaction within these mediums, a user would be able to choose the information, the form and the sequence in which it is presented.

FEES

Our Contingency Plan is based on a successful application. RDP does not ask for any up front advances, only payment upon receipt of refund or tax credit earned from CRA. If you do not receive any realized benefit, you do not have to pay.

Our Flat Rate program is based on a fixed fee basis. Should the OIDMTC credits not exceed 2 times our fee, we will refund the difference.



Feel free to contact us to enquire about our competitive pricing guarantee. Call Chris Bodnar at (416) 368-9341 ex. 247, cbodnar@rdpassociates.com or visit our web site: www.rdpassociates.com to post a question online.