



**TAX CALCULATION SUPPLEMENTARY – CORPORATIONS  
(2006 and later tax years)**

- Use this schedule if, during the tax year, the corporation:
  - had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only complete columns B and D); or
  - is claiming provincial or territorial tax credits or rebates (see Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation – Income Tax Guide*.
- For the regulation number to be entered in field 100 of Part 1 on page 2, see the chart below.

Regulation	Type of corporation	Type of entry in column B	Type of entry in column D
402	Corporations not specified below	Salaries and wages	Gross revenue
403	Insurance corporations	No entry required	Net premiums
404	Banks	Salaries and wages	Amount of loans and deposits
405	Trust and loan corporations	No entry required	Gross revenue
406(1) *	Railway corporations	Equated track miles/kilometres	Gross ton miles/kilometres
406(2) *	Railway corporations **	The allocation depends on the line of business; refer to the appropriate regulation for the type of allocation required	
407	Airline corporations	Capital cost of fixed assets ***	Revenue plane miles/kilometres
408	Grain elevator operators	Salaries and wages	Bushels of grain received
409	Bus and truck operators	Salaries and wages	Number of miles/kilometres driven
410	Ship operators	Salaries and wages ****	Port-call-tonnage
411	Pipeline operators	Salaries and wages	Number of miles/kilometres of pipeline
412	Divided businesses	The allocation depends on the line of business; refer to the appropriate regulation for the type of allocation required	
413	Non-resident corporations	The allocation depends on the line of business; refer to the appropriate regulation for the type of allocation required	

\* Enter brackets when completing field 100 in Part 1 for this regulation.

\*\* Operating an airline service, ships, hotels, or receiving substantial revenues from petroleum or natural gas royalties.

\*\*\* Excluding aircraft.

\*\*\*\* Only where taxable income exceeds allocable income.

**TAX CALCULATION SUPPLEMENTARY – CORPORATIONS  
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Corporation's name	Business Number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Tax year-end</td> </tr> <tr> <td style="text-align: center; border-bottom: 1px solid black;">Year      Month      Day</td> </tr> </table>	Tax year-end	Year      Month      Day
Tax year-end				
Year      Month      Day				

**Part 1 – Allocation of taxable income**

**100**      Enter the regulation that applies (402 to 413) from page 1.

A	B	C	D	E	F
Jurisdiction Tick "Yes" if the corporation had a permanent establishment in the jurisdiction during the tax year. *	Total salaries and wages paid in jurisdiction	(B x taxable income) ÷ G	Gross revenue attributable to jurisdiction	(D x taxable income) ÷ H	** Allocation of taxable income (C + E) x 1/2 ( where either G or H is nil, do not multiply by 1/2 )
Newfoundland and Labrador <b>003</b> 1 Yes <input type="checkbox"/>	<b>103</b>		<b>143</b>		
Newfoundland and Labrador offshore <b>004</b> 1 Yes <input type="checkbox"/>	<b>104</b>		<b>144</b>		
Prince Edward Island <b>005</b> 1 Yes <input type="checkbox"/>	<b>105</b>		<b>145</b>		
Nova Scotia <b>007</b> 1 Yes <input type="checkbox"/>	<b>107</b>		<b>147</b>		
Nova Scotia offshore <b>008</b> 1 Yes <input type="checkbox"/>	<b>108</b>		<b>148</b>		
New Brunswick <b>009</b> 1 Yes <input type="checkbox"/>	<b>109</b>		<b>149</b>		
Quebec <b>011</b> 1 Yes <input type="checkbox"/>	<b>111</b>		<b>151</b>		
Ontario <b>013</b> 1 Yes <input type="checkbox"/>	<b>113</b>		<b>153</b>		
Manitoba <b>015</b> 1 Yes <input type="checkbox"/>	<b>115</b>		<b>155</b>		
Saskatchewan <b>017</b> 1 Yes <input type="checkbox"/>	<b>117</b>		<b>157</b>		
Alberta <b>019</b> 1 Yes <input type="checkbox"/>	<b>119</b>		<b>159</b>		
British Columbia <b>021</b> 1 Yes <input type="checkbox"/>	<b>121</b>		<b>161</b>		
Yukon <b>023</b> 1 Yes <input type="checkbox"/>	<b>123</b>		<b>163</b>		
Northwest Territories <b>025</b> 1 Yes <input type="checkbox"/>	<b>125</b>		<b>165</b>		
Nunavut <b>026</b> 1 Yes <input type="checkbox"/>	<b>126</b>		<b>166</b>		
Outside Canada <b>027</b> 1 Yes <input type="checkbox"/>	<b>127</b>		<b>167</b>		
<b>Total</b>	<b>129</b>	<b>G</b>	<b>169</b>	<b>H</b>	

\* "Permanent establishment" is defined in Regulation 400.

\*\* For corporations other than those described under Regulation 402, use the appropriate calculation described in the Regulations to allocate taxable income.

**Notes:**

1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see line 760 of the *T2 Corporation – Income Tax Guide*.
2. If the corporation has provincial or territorial tax payable, complete Part 2 on the following four pages.

**Part 2 – Provincial and territorial tax payable, tax credits, and rebates**

<b>Newfoundland and Labrador tax before credits</b> .....	<b>200</b>	_____	
<b>Add:</b>			
Newfoundland and Labrador offshore tax .....	<b>205</b>	_____	
Gross Newfoundland and Labrador tax .....		_____	▶ _____
<b>Deduct:</b>			
Newfoundland and Labrador political contribution tax credit .....	<b>500</b>	_____	
Contribution .....	<b>891</b>	_____	
Newfoundland and Labrador foreign tax credit .....	<b>501</b>	_____	
Newfoundland and Labrador manufacturing and processing profits tax credit (from Schedule 300) .....	<b>503</b>	_____	
Newfoundland and Labrador direct equity tax credit (from Schedule 303) .....	<b>505</b>	_____	
Newfoundland and Labrador small business tax holiday* .....	<b>511</b>	_____	
Small business tax holiday certificate number (from Form NLSBTH) .....	<b>832</b>	_____	
	Subtotal	_____	▶ _____
Total Newfoundland and Labrador tax payable before refundable credits (cannot be negative) .....			_____
<b>Deduct:</b>			
Newfoundland and Labrador research and development tax credit (from Schedule 301) ...	<b>520</b>	_____	
Newfoundland and Labrador film and video industry tax credit .....	<b>521</b>	_____	
Certificate number .....	<b>821</b>	_____	
	Subtotal	_____	▶ _____
<b>Net Newfoundland and Labrador tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....			<b>209</b> =====
<b>Prince Edward Island tax before credits</b> .....			<b>210</b> _____
<b>Deduct:</b>			
Prince Edward Island political contribution tax credit .....	<b>525</b>	_____	
Contribution .....	<b>892</b>	_____	
Prince Edward Island foreign tax credit .....	<b>528</b>	_____	
Prince Edward Island manufacturing and processing profits tax credit (from Schedule 320) .....	<b>529</b>	_____	
Prince Edward Island corporate investment tax credit (from Schedule 321) .....	<b>530</b>	_____	
	Subtotal	_____	▶ _____
<b>Net Prince Edward Island tax payable</b> (cannot be negative) .....			<b>214</b> =====

\* The amount of Newfoundland and Labrador small business tax holiday cannot be more than the gross Newfoundland and Labrador tax **minus** all other Newfoundland and Labrador tax credits (including the refundable credits).

**Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)**

<b>Nova Scotia tax before credits</b> (from Schedule 346) .....	<b>215</b>	
<b>Add:</b>		
Nova Scotia offshore tax (from Schedule 346) .....	<b>220</b>	
Recapture of Nova Scotia research and development tax credit (from Schedule 340) .....	<b>221</b>	
Gross Nova Scotia tax .....		▶ _____
<b>Deduct:</b>		
Nova Scotia political contribution tax credit .....	<b>550</b>	
Contribution .....	<b>893</b>	
Nova Scotia foreign tax credit .....	<b>554</b>	
Nova Scotia manufacturing and processing investment tax credit (from Schedule 344) .....	<b>561</b>	
Nova Scotia corporate tax reduction for new small businesses * (from Schedule 341) .....	<b>556</b>	
Certificate number .....	<b>834</b>	
	Subtotal	▶ _____
Total Nova Scotia tax payable before refundable credits (cannot be negative) .....		_____
<b>Deduct:</b>		
Nova Scotia film industry tax credit .....	<b>565</b>	
Certificate number .....	<b>836</b>	
Nova Scotia research and development tax credit (from Schedule 340) .....	<b>566</b>	
	Subtotal	▶ _____
<b>Net Nova Scotia tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....		<b>224</b> _____
<b>New Brunswick tax before credits</b> (from Schedule 366) .....		
<b>225</b>		
<b>Add:</b> Recapture of New Brunswick research and development tax credit (from Schedule 360) .....		
<b>573</b>		
Gross New Brunswick tax .....		▶ _____
<b>Deduct:</b>		
New Brunswick political contribution tax credit .....	<b>575</b>	
Contribution .....	<b>894</b>	
New Brunswick foreign tax credit .....	<b>576</b>	
New Brunswick non-refundable research and development tax credit (from Schedule 360) .....	<b>577</b>	
	Subtotal	▶ _____
Total New Brunswick tax payable before refundable credits (cannot be negative) .....		_____
<b>Deduct:</b>		
New Brunswick film tax credit .....	<b>595</b>	
Certificate number .....	<b>850</b>	
New Brunswick refundable research and development tax credit (from Schedule 360) .....	<b>597</b>	
	Subtotal	▶ _____
<b>Net New Brunswick tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....		<b>229</b> _____
<b>Manitoba tax after the small business deduction and before other credits</b> (from Schedule 383) .....		
<b>230</b>		
<b>Deduct:</b>		
Manitoba foreign tax credit .....	<b>601</b>	
Manitoba manufacturing investment tax credit (from Schedule 381) .....	<b>605</b>	
Manitoba research and development tax credit (from Schedule 380) .....	<b>606</b>	
Manitoba co-operative education tax credit (from Schedule 384) .....	<b>603</b>	
Manitoba odour-control tax credit (from Schedule 385) .....	<b>607</b>	
	Subtotal	▶ _____
Total Manitoba tax payable before refundable credits (cannot be negative) .....		_____
<b>Deduct:</b>		
Manitoba film and video production tax credit .....	<b>620</b>	
Certificate number .....	<b>856</b>	
Manitoba refundable manufacturing investment tax credit (from Schedule 381) .....	<b>621</b>	
Manitoba refundable co-operative education tax credit (from Schedule 384) .....	<b>622</b>	
Manitoba refundable odour-control tax credit for agricultural corporations (from Schedule 385) .....	<b>623</b>	
	Subtotal	▶ _____
<b>Net Manitoba tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....		<b>234</b> _____

\* The amount of Nova Scotia corporate tax reduction for new small businesses cannot be more than the gross Nova Scotia tax minus all other Nova Scotia tax credits (including the refundable credits).

**Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)**

<b>Saskatchewan tax before credits</b> (from Schedule 411) .....	<b>235</b>	
<b>Deduct:</b>		
Saskatchewan political contribution tax credit .....	<b>624</b>	
Contribution .....	<b>890</b>	
Saskatchewan foreign tax credit .....	<b>625</b>	
Saskatchewan manufacturing and processing profits tax reduction (from Schedule 404) ..	<b>626</b>	
Saskatchewan manufacturing and processing investment tax credit (from Schedule 402) ..	<b>630</b>	
Saskatchewan research and development tax credit (from Schedule 403) .....	<b>631</b>	
Saskatchewan royalty tax rebate (from Schedule 400) .....	<b>632</b>	
Subtotal .....		▶
Total Saskatchewan tax payable before refundable credits (cannot be negative) .....		
<b>Deduct:</b>		
Saskatchewan qualifying environmental trust tax credit .....	<b>641</b>	
Saskatchewan film employment tax credit .....	<b>643</b>	
Certificate number .....	<b>860</b>	
Saskatchewan refundable manufacturing and processing investment tax credit (from Schedule 402) .....	<b>644</b>	
Subtotal .....		▶
<b>Net Saskatchewan tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....		
		<b>239</b>
<b>British Columbia tax before credits</b> (from Schedule 427) .....	<b>240</b>	
<b>Add:</b> Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666) .....		
	<b>241</b>	
Gross British Columbia tax .....		▶
<b>Deduct:</b>		
British Columbia foreign tax credit .....	<b>650</b>	
British Columbia logging tax credit .....	<b>651</b>	
British Columbia royalty and deemed income rebate (from Schedule 420) .....	<b>652</b>	
British Columbia political contribution tax credit .....	<b>653</b>	
Contribution .....	<b>896</b>	
British Columbia small business venture capital tax credit .....	<b>656</b>	
Credit at the end of preceding tax year .....	<b>880</b>	
Current-year credit .....	<b>881</b>	
Certificate number (from SBVC 10) .....	<b>882</b>	
British Columbia manufacturing and processing tax credit (from Schedule 426) .....	<b>660</b>	
British Columbia SR&ED non-refundable tax credit (from Form T666) .....	<b>659</b>	
Subtotal .....		▶
Total British Columbia tax payable before refundable credits (cannot be negative) .....		
<b>Deduct:</b>		
British Columbia qualifying environmental trust tax credit .....	<b>670</b>	
British Columbia film and television tax credit (from Form T1196) .....	<b>671</b>	
British Columbia production services tax credit (from Form T1197) .....	<b>672</b>	
British Columbia mining exploration tax credit (from Schedule 421) .....	<b>673</b>	
British Columbia SR&ED refundable tax credit (from Form T666) .....	<b>674</b>	
British Columbia book publishing tax credit (amount at line 886 multiplied by 90%) .....	<b>665</b>	
Book Publishing Industry Development Program contribution received in the tax year .....	<b>886</b>	
Subtotal .....		▶
<b>Net British Columbia tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....		
		<b>244</b>

**Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)**

<b>Yukon tax before credits</b> .....		<b>245</b>	
<b>Deduct:</b>			
Yukon political contribution tax credit .....	<b>675</b>		
Contribution .....	<b>897</b>		
Yukon foreign tax credit .....	<b>676</b>		
Yukon manufacturing and processing profits tax credit (from Schedule 440) .....	<b>677</b>		
	Subtotal	▶	
Total Yukon tax payable before refundable credits (cannot be negative) .....			
<b>Deduct:</b>			
Yukon mineral exploration tax credit (from Schedule 441) .....	<b>697</b>		
Yukon research and development tax credit (from Schedule 442) .....	<b>698</b>		
	Subtotal	▶	
<b>Net Yukon tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....			
		<b>249</b>	
<b>Northwest Territories tax before credits</b> .....			
		<b>250</b>	
<b>Deduct:</b>			
Northwest Territories political contribution tax credit .....	<b>700</b>		
Contribution .....	<b>898</b>		
Northwest Territories foreign tax credit .....	<b>701</b>		
Northwest Territories investment tax credit (from Schedule 460) .....	<b>705</b>		
	Subtotal	▶	
<b>Net Northwest Territories tax payable</b> (cannot be negative) .....			
		<b>254</b>	
<b>Nunavut tax before credits</b> .....			
		<b>260</b>	
<b>Deduct:</b>			
Nunavut political contribution tax credit .....	<b>725</b>		
Contribution .....	<b>899</b>		
Nunavut foreign tax credit .....	<b>730</b>		
Northwest Territories investment tax credit on investments made before April 1, 1999 (from Schedule 460) .....	<b>734</b>		
Nunavut investment tax credit (from Schedule 480) .....	<b>735</b>		
	Subtotal	▶	
<b>Net Nunavut tax payable</b> (cannot be negative) .....			
		<b>264</b>	
<b>Net provincial and territorial tax payable or refundable credits</b> .....			
		<b>255</b>	

If the amount at line 255 is positive, enter the net provincial and territorial tax payable on line 760 on page 8 of the T2 return.  
 If the amount at line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 on page 8 of the T2 return.