CALCULATION OF PARTS IV.1 AND VI.1 TAXES PAYABLE

Name of corporation	Account number							Taxation year-end							
		ı	ı	l	ı	ı	ı	ı	1	1	Da	ay 	Mont	th	Year
 For corporations to calculate Part IV.1 tax for dividends received on taxable preferred shares and on short-term preferred shares and taxable preferred shares. File one completed copy of this form with the corporation's T2 return when Parts IV.1 and/or VI.1 to Corporations without taxable income and with Parts IV.1 or VI.1 taxes payable that have a perman complete columns (B) and (D) in Part I of Form T2S-TC. Parts, sections, subsections, and paragraphs referred to on this form are parts, sections, subsections. 	taxe nen	es a nt es	are sta	pa blis	yak	ole. ient	in r	more	e th	an or	ne juri	isdi	ction h		
- Box 1 - CALCULATION OF DIVIDEND ALLOWANCE															
For taxation years less than 51 weeks, prorate the dividend allowance by the number of rule is provided for in paragraph 191.1(6) (b) where the corporation has two or more taxawhich it is associated with another taxable Canadian corporation.	da; atic	ys i on y	in ⁄ea	the ars	ta en	xat din	ion g ir	yea 1 the	ar c e s:	livide ame	ed by cale	/ 36 nda	35. A ar yea	spe ar ir	cial
Basic dividend allowance	in t abl	he e p on 1	im re 19	ime feri	edia red (2)	atel I sh	ly are	es if	: 				500,0		(A)
Associated corporations If a corporation is associated with one or more corporations, allocate the total dividend a corporations, per subsection 191.1(3), as indicated below. The excess over \$1,000,000 on taxable preferred shares in the preceding calendar year by all associated corporation	(ar ıs (nou sub	unt ose	t (A ecti	()) i ion	incl 19	ude 1.1	es n (4))	non).	-exc	luded	d di	viden		
An agreement has to be filed by each corporation in the group that has paid taxable divid agreement is not filed within 30 days after written notification that such an agreement is allowance for the year will be determined by the Minister (subsection 191.1(5)).	der rec	nds quir	ed	n ta I, th	axa ne a	ible allo	procat	efer ion	of 1	i sha the t	ares i otal d	in ti divid	ne ye dend	ar.	If the
Allocation of total dividend allowance															
Names of corporations (print) Account number	rs								ſ	Divide	end all	owa	nce all	ocat	ied
						-		\$.							
	_					-		\$.							
						-		\$.							
								\$.							
								\$							
								\$							
						•		\$							
Total (cannot exceed amount (B))						•		\$							
AGREEMENT	_								_					_	
It is hereby agreed that the total dividend allowance is to be allocated as shown above for Name of corporation Signature of authorized officer Posit						ı ye	ar	19			 Dat	:e			
	_														
						_									

BOX 2 - CALCULATION OF PART VI.1 TAX (SUBSECTION	
Complete the calculation of the dividend allowance in Box 1 on reverse.	
1) Dividend allowance – amount (B) (from Box 1) or, if associated, the amount allocated	(a)
Taxable dividends (other than excluded dividends per subsections 191(1), 191(4), and	
191(5)) paid in the year on short-term preferred shares	
Minus the lesser of amounts (a) and (b)(c)	
66 2/3% X(d) =	(e)
	(0)
2) Taxable dividends (other than excluded dividends) paid in the year on taxable preferred shares (other than short-term preferred shares) of all classes for which an election under subsection 191.2(1) (Form T769) has been made	
Minus the lesser of: (i) Amount (a)	
Minus: Amount (c)	
(ii) Amount (f)(g)	
	,,,
	(i)
3) Taxable dividends (other than excluded dividends) paid in the year on taxable preferred shares (other than short-term preferred shares) and not elected upon (1)	
under subsection 191.2(1)(j)	
Minus the lesser of: (i) Amount from line (a)	
Minus: Amount (c) Amount (g)	
Amount (g)	
(ii) Amount (i)	
25% X(l) =	(m)
	(n) (o)
Note: Part VI.1 tax payable has the same due date as Part I tax payable including instalment terms.	
— Box 3 – CALCULATION OF PART IV.1 TAX	
This tax does not apply to dividends received by private corporations or financial intermediary corporations.	
Taxable dividends (other than excepted dividends per section 187.1 and subsections 191(4) and 191(5)) received in the year on taxable preferred shares (other than a share of a class for which an election under subsection 191.2(1) has been made)	(a)
Taxable dividends (other than excepted dividends) received in the year by a restricted financial institution on taxable RFI shares (section 187.3) (Refer to the definition of a "taxable RFI share" in	(b)
	(b) (c)
Part IV.1 tax	(d)
(Enter amount (d) on line 132 on page 6 of the T2 return)	1-7
	(e)
	,0)
(Enter amount (e) on line 418 on page 5 of the T2 return)	
Note 1: Part IV.1 tax only applies where the dividend in question was deductible under section 112 or 113 or subsection 138(6) or 115(1).
Note 2: Part IV.1 tax payable is due on or before the last day of the second month following the end of the taxation year.	