## **NEW BRUNSWICK CORPORATION TAX CALCULATION** (2005 and later taxation years)

Name of corporation	Business Number		Tax	cation	year-en	ıd	
		Y	'ear		Month	h I	Day
		1 1	1	1	i I	l	1

- Use this schedule if your corporation had a permanent establishment (as defined in Regulation 400 of the federal Income Tax Regulations) in New Brunswick and had taxable income earned in the year in that province.
- This schedule is a worksheet only and does not have to be filed with your T2 Corporation Income Tax Return.

Part 1 – Calculation of income subject to N	lew Brunswick lower and higher tax rate after December 31, 2002, and before July 1, 2004		
	oned above, calculate the income subject to New Brunswig	ck lower and higher tax rate as	s follows:
Taxable income for New Brunswick *			A3
Income eligible for New Brunswick lower tax rate in			
Amount on line 400 of the T2 return **	<u> </u>	B3	
Amount on line 405 of the T2 return		C3	
Amount on line 425 of the T2 return		D3	
	line 4 on page 4 of the T2 return		
Amount B3, C3, or D3, whichever is less		=	E3
	taxable income for all provinces ***		
	this period (amount A3 minus amount E3)		F3
	od after June 30, 2004, and before July 1, 2005	ok lawar and higher tay rate as	o follows:
if there are days in the taxation year in the period mention	oned above, calculate the income subject to New Brunswi	ck lower and nigher tax rate as	3 TOIIOWS:
Taxable income for New Brunswick *		<u></u>	A4
Income eligible for New Brunswick lower tax rate in	•		
Amount on line 400 of the T2 return **		B4	
Amount on line 405 of the T2 return	<del></del>	C4	
Amount on line 425 of the T2 return	× 425,000 =	D4	
	line 4 on page 4 of the T2 return		
Amount B4, C4, or D4, whichever is less		=	E4
	taxable income for all provinces ***		
Income subject to New Brunswick higher tax rate in	this period (amount A4 minus amount E4)		F4
	od after June 30, 2005, and before July 1, 2006 oned above, calculate the income subject to New Brunswig	ok lower and higher tay rate as	e followe:
	·	_	5 IOIIOWS.
			A5
Income eligible for New Brunswick lower tax rate in			
Amount on line 400 of the T2 return **	<del></del>	B5	
Amount on line 405 of the T2 return		C5	
Amount on line 425 of the T2 return	× 450,000 =	D5	
	line 4 on page 4 of the T2 return		
Amount B5, C5, or D5, whichever is less	xtaxable income for New Brunswick *	=	E5
	taxable income for all provinces ***		
Income subject to New Brunswick higher tax rate in	this period (amount A5 minus amount E5)		F5

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<sup>\*</sup> If the corporation has a permanent establishment only in New Brunswick, enter the taxable income from line 360 on page 3 of the T2 return. Otherwise, enter the taxable income allocated to New Brunswick from column F in Part 1 of Schedule 5.

<sup>\*\*</sup> If the corporation is a member of a partnership, complete Part 2 to calculate income from active business.

<sup>\*\*\*</sup> Includes the territories and the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.

If the new page of the tax of t		•	06, and before July 1, 2007	violatores and high autor mate on a	fallannan
if there are days in the tax	ation year in the period h	nentioned above, calculate	the income subject to New Bruns	wick lower and nigher tax rate as t	TOIIOWS:
Taxable income for New B	runswick *				A6
Income eligible for New	Brunswick lower tax ra	te in this period:			
Amount on line 400 of	the T2 return **		<u></u>	B6	
Amount on line 405 of				C6	
Amount on line 425 of	the T2 return	×	475,000 =	D6	
		line 4 on	page 4 of the T2 return		
Amount B6, C6, or D6		tavable ince	me for New Drupowick *		
whichever is less	· · · · · · · · · · · · · · · · · · ·	^	me for New Brunswick *	=	E6
		taxable inco	ome for all provinces ***		
Income subject to New E	Pruncwick higher tay ra	to in this period (amount	A6 minus amount E6)		F6
income subject to New L	orunswick inglier tax ra	ite in tins period (amount	Ao minus amount Loj		
		David affect	I 00 0007		
If there are days in the tay	ation year in the period n		June 30, 2007	violation and higher toy rate on	follower
if there are days in the tax	ation year in the period h	nentioned above, calculate	the income subject to New Bruns	wick lower and nigher tax rate as t	TOIIOWS:
Taxable income for New B	runswick *				A7
Income eligible for New	Brunswick lower tax ra	te in this period:			
Amount on line 400 of	the T2 return **		<u> </u>	B7	
Amount on line 405 of	the T2 return			C7	
Amount on line 425 of	the T2 return	×	500,000 =	D7	
		line 4 on	page 4 of the T2 return		
Amount B7, C7, or D7			6 N B 114		
whichever is less		^	me for New Brunswick *	=	E7
		taxable inco	ome for all provinces ***		
In a super acciding to the Masser F		4. in 4hin maniad (amanush	A.7 mainus amanust (57)		F-7
income subject to New E	Brunswick nigher tax ra	te in this period (amount	A7 minus amount E7)		F7
* If the company tion has		ant and in New December	and a the development from the	200 an ang 2 of the T2 matrices	
Otherwise, enter the ta			, enter the taxable income from line lumn F in Part 1 of Schedule 5.	e 360 on page 3 of the 12 return.	
,	axable income allocated	to New Brunswick from co	lumn F in Part 1 of Schedule 5.	s 300 on page 3 or the 12 return.	
** If the corporation is a	exable income allocated member of a partnership	to New Brunswick from co , complete Part 2 to calcul	lumn F in Part 1 of Schedule 5. ate income from active business.	s 300 on page 3 or the 12 return.	
** If the corporation is a *** Includes the territories	axable income allocated member of a partnership and the offshore jurisdic	to New Brunswick from co , complete Part 2 to calcul ctions for Nova Scotia and	lumn F in Part 1 of Schedule 5. ate income from active business. Newfoundland and Labrador.	s 300 on page 3 or the 12 return.	
** If the corporation is a *** Includes the territories	axable income allocated member of a partnership and the offshore jurisdic on of income from ac	to New Brunswick from co , complete Part 2 to calcul ctions for Nova Scotia and ctive business when the	lumn F in Part 1 of Schedule 5.  ate income from active business.  Newfoundland and Labrador.  nere is partnership income	s 300 on page 3 or the 12 return.	
** If the corporation is a *** Includes the territories  — Part 2 – Calculation	axable income allocated member of a partnership and the offshore jurisdiction of income from ac	to New Brunswick from co , complete Part 2 to calcul ctions for Nova Scotia and ctive business when the criod after December 31,	lumn F in Part 1 of Schedule 5. ate income from active business. Newfoundland and Labrador. nere is partnership income 2002, and before July 1, 2004		
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*** If the corporation is a second se	axable income allocated member of a partnership and the offshore jurisdiction of income from acceptation year in the period in a Part 4 of Schedule 7, Come:  If Schedule 7  J3  Amounts from column G in Part 2 of Schedule 7 multiplied by 400,000  300,000  Totals	to New Brunswick from co, complete Part 2 to calculations for Nova Scotia and ctive business when the riod after December 31, mentioned above, calculate alculation of Aggregate Inv.  K3  Column I3 minus column J3  (if negative, enter "0")	lumn F in Part 1 of Schedule 5. ate income from active business. Newfoundland and Labrador. nere is partnership income 2002, and before July 1, 2004 a the income from active business a vestment Income and Active Busine  L3 Lesser of columns I3 and J3 (if column I3 is negative, enter "0")	as follows:	G3
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*** If the corporation is a second se	axable income allocated member of a partnership and the offshore jurisdictor of income from acceptation year in the period in a Part 4 of Schedule 7, Come:  If Schedule 7  J3  Amounts from column G in Part 2 of Schedule 7 multiplied by 400,000  300,000  Totals  In Part 2 of Schedule 7	to New Brunswick from co , complete Part 2 to calcul ctions for Nova Scotia and ctive business when the riod after December 31, nentioned above, calculate alculation of Aggregate Int  K3  Column I3 minus column J3 (if negative, enter "0")  M3  M3  Q3  Q3  SS	lumn F in Part 1 of Schedule 5. ate income from active business. Newfoundland and Labrador. nere is partnership income 2002, and before July 1, 2004 at the income from active business at the income from active business at the income and Active Busines  L3 Lesser of columns I3 and J3 (if column I3 is negative, enter "0")  N3	as follows: ess Income H3	G3
*** If the corporation is a second se	axable income allocated member of a partnership and the offshore jurisdictor of income from accommodate attention year in the period in a Part 4 of Schedule 7, Come:  If Schedule 7  Amounts from column G in Part 2 of Schedule 7 multiplied by 400,000  300,000  Totals  In Part 2 of Schedule 7  Part 2 of Schedule 7  Part 2 of Schedule 7  In Part 3 of Schedule 7  In Part 3 of Schedule 7  In Part 4 of Schedule 7  In Part 5 of Schedule 7  In Part 5 of Schedule 7	to New Brunswick from co , complete Part 2 to calcul ctions for Nova Scotia and ctive business when the priod after December 31, mentioned above, calculate alculation of Aggregate Intel K3  Column I3 minus column J3 (if negative, enter "0")  M3  O3  P3  Q3  ss  mount R3).	lumn F in Part 1 of Schedule 5. ate income from active business. Newfoundland and Labrador. nere is partnership income 2002, and before July 1, 2004 at the income from active business at the income from active business at the income and Active Business and J3 (if column I3 is negative, enter "0")  N3	as follows:	
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*** If the corporation is a second se	axable income allocated member of a partnership and the offshore jurisdictor of income from according to the part of the period of the part 4 of Schedule 7, Come:  If Schedule 7  Amounts from column G in Part 2 of Schedule 7 multiplied by 400,000  300,000  Totals  In Part 2 of Schedule 7  Part 2 of Schedule 7  Totals  In Part 3 of Schedule 7  Totals  In Part 4 of Schedule 7  Totals  In Part 5 of Schedule 7  Totals  In Part 6 of Schedule 7  Totals  In Part 7 of Schedule 7  Totals  In Part 8 of Schedule 7  Totals  In Part 9 of Schedule 7  Totals  In Part 1 of Schedule 7  Totals  In Part 2 of Schedule 7  Totals  In Part 3 of Schedule 7  Totals  In Part 4 of Schedule 7  Totals	to New Brunswick from co , complete Part 2 to calcul ctions for Nova Scotia and ctive business when the riod after December 31, mentioned above, calculate alculation of Aggregate Inv  K3  Column I3 minus column J3 (if negative, enter "0")  M3  O3  P3  SS  mount R3)	lumn F in Part 1 of Schedule 5. ate income from active business. Newfoundland and Labrador. nere is partnership income 2002, and before July 1, 2004 at the income from active business at the income from active business at the income and Active Business and J3 (if column I3 is negative, enter "0")  N3	as follows:  ess Income  H3	

Net amount on line R from	Part 4 of Schedule 7. C	alculation of Aggregate Inv	estment Income and Active	Business Income	G4
Deduct partnership inco	me:	areararerr er riggregate int			<b>o</b> .
Amount M from Part 3 o	f Schedule 7			H4	
14	J4	K4	L4		
Amounts from column E in Part 2 of Schedule 7	Amounts from column G in Part 2 of Schedule 7 multiplied by 425,000 300,000	Column I4 <b>minus</b> column J4 (if negative, enter "0")	Lesser of columns I4 and J4 (if column I4 is negative, enter "0")		
1.					
2.					
	Totals	M4	N4		
Amount on line 370 from	n Part 2 of Schedule 7	04			
Amount on line 380 from	Part 2 of Schedule 7	P4			
	ount O4 plus amount P4)				
Enter amount M4 or am	ount Q4, whichever is les	SS	R4		
		mount R4)		S4	Τ.
			. <del> </del>		T4 U4
ncome irom active busi	ness in this period (ami	ount 64 minus amount 14)			04
			ne U4 above or from line 40		
	1 of this schedule the gro	eater of the amount from lin	ne U4 above or from line 40	0 of the T2 return.)	
Enter on line B4 on page	1 of this schedule the gre	eater of the amount from lin	ne U4 above or from line 40	0 of the T2 return.)	
Enter on line B4 on page	1 of this schedule the gre	eater of the amount from lin	ne U4 above or from line 40	0 of the T2 return.)	
Enter on line B4 on page	1 of this schedule the gro	Period after June 30, 200 nentioned above, calculate	ne U4 above or from line 40 95, and before July 1, 2006 the income from active bus	0 of the T2 return.)	G5
Enter on line B4 on page  f there are days in the tax  Net amount on line R from  Deduct partnership inco	1 of this schedule the gradule ation year in the period not part 4 of Schedule 7, Come:	Period after June 30, 200 nentioned above, calculate lalculation of Aggregate Inv	95, and before July 1, 2006 the income from active bus	of the T2 return.)  Siness as follows:  Business Income	G5
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Enter on line B4 on page  f there are days in the tax  Net amount on line R from  Deduct partnership inco  Amount M from Part 3 of  I5  Amounts from  column E in Part 2 of  Schedule 7	ation year in the period not perform the period of the per	Period after June 30, 200 nentioned above, calculate alculation of Aggregate Inv  K5  Column 15 minus column J5	15, and before July 1, 2006 the income from active busestment Income and Active  L5  Lesser of columns I5 and J5 (if column I5 is	of the T2 return.)  Siness as follows:  Business Income	G5
Enter on line B4 on page  f there are days in the tax  Net amount on line R from  Deduct partnership inco  Amount M from Part 3 of  I5  Amounts from  column E in Part 2 of  Schedule 7	ation year in the period not perform the period of the per	Period after June 30, 200 nentioned above, calculate alculation of Aggregate Inv  K5  Column 15 minus column J5	15, and before July 1, 2006 the income from active busestment Income and Active  L5  Lesser of columns I5 and J5 (if column I5 is	of the T2 return.)  Siness as follows:  Business Income	G5
f there are days in the tax  Net amount on line R from  Deduct partnership inco  Amount M from Part 3 of  Amounts from column E in Part 2 of Schedule 7	ation year in the period not perform the period of the per	Period after June 30, 200 nentioned above, calculate alculation of Aggregate Inv  K5  Column 15 minus column J5	15, and before July 1, 2006 the income from active busestment Income and Active  L5  Lesser of columns I5 and J5 (if column I5 is	of the T2 return.)  Siness as follows:  Business Income	G5
Enter on line B4 on page  f there are days in the tax  Net amount on line R from  Deduct partnership inco  Amount M from Part 3 o  15  Amounts from  column E in Part 2 of  Schedule 7	ation year in the period not perform the period not period not perform the period not per	Period after June 30, 200 mentioned above, calculate alculation of Aggregate Inv  K5  Column 15 minus column J5 (if negative, enter "0")	15, and before July 1, 2006 the income from active busestment Income and Active  L5 Lesser of columns I5 and J5 (if column I5 is negative, enter "0")	of the T2 return.)  Siness as follows:  Business Income	G5
Enter on line B4 on page  f there are days in the tax  Net amount on line R from  Deduct partnership inco  Amount M from Part 3 of  15  Amounts from  column E in Part 2 of  Schedule 7	ation year in the period not perform the period not period not perform the period not pe	Period after June 30, 200 nentioned above, calculate valculation of Aggregate Inv  K5  Column I5 minus column J5 (if negative, enter "0")	15, and before July 1, 2006 the income from active busestment Income and Active  L5 Lesser of columns I5 and J5 (if column I5 is negative, enter "0")	of the T2 return.)  Siness as follows:  Business Income	G5
Inter on line B4 on page  If there are days in the tax  Ist amount on line R from  Deduct partnership inco  Amount M from Part 3 of  I5  Amounts from  column E in Part 2 of  Schedule 7   Amount on line 370 from  Amount on line 380 from	ation year in the period not perform the period not period not perform the period not per	Period after June 30, 200 nentioned above, calculate calculation of Aggregate Inv  K5  Column I5 minus column J5 (if negative, enter "0")  M5	15, and before July 1, 2006 the income from active busestment Income and Active  L5 Lesser of columns I5 and J5 (if column I5 is negative, enter "0")	of the T2 return.)  Siness as follows:  Business Income	G5
Enter on line B4 on page  I there are days in the tax  Ilet amount on line R from  Deduct partnership inco  Amount M from Part 3 of  I5  Amounts from  column E in Part 2 of  Schedule 7   Amount on line 370 from  Amount on line 380 from  Subtotal (amount enter amount M5 or amoun	ation year in the period not part 4 of Schedule 7, Come:  If Schedule 7  Amounts from column G in Part 2 of Schedule 7 multiplied by 450,000  300,000  Totals  In Part 2 of Schedule 7  Part 2 of Schedule 7  Part 2 of Schedule 7  In Part 2 of Schedule 7  Part 2 of Schedule 7  Part 2 of Schedule 7  Pount O5 plus amount P5)  Pount Q5, whichever is less	Period after June 30, 200 nentioned above, calculate calculation of Aggregate Inv  K5  Column I5 minus column J5 (if negative, enter "0")  M5  Q5 P5 Q5	ne U4 above or from line 40  15, and before July 1, 2006 the income from active busestment Income and Active  L5  Lesser of columns I5 and J5 (if column I5 is negative, enter "0")  N5	of the T2 return.)  Siness as follows:  Business Income	G5
Inter on line B4 on page  If there are days in the tax  Ilet amount on line R from  Deduct partnership inco  Amount M from Part 3 of  I5  Amounts from  column E in Part 2 of  Schedule 7   Amount on line 370 from  Amount on line 380 from  Subtotal (amount Enter amount M5 or amou	ation year in the period not part 4 of Schedule 7, Come:  If Schedule 7  Amounts from column G in Part 2 of Schedule 7 multiplied by 450,000  300,000  Totals  In Part 2 of Schedule 7  Part 2 of Schedule 7  Part 2 of Schedule 7  In Part 2 of Schedule 7  Part 2 of Schedule 7  Part 2 of Schedule 7  Pount O5 plus amount P5)  Pount Q5, whichever is less	Period after June 30, 200 nentioned above, calculate calculation of Aggregate Inv  K5  Column I5 minus column J5 (if negative, enter "0")  M5  Q5 P5 Q5	ne U4 above or from line 40  15, and before July 1, 2006 the income from active busestment Income and Active  L5  Lesser of columns I5 and J5 (if column I5 is negative, enter "0")  N5	of the T2 return.)  Siness as follows:  Business Income	G5
Inter on line B4 on page  If there are days in the tax  Net amount on line R from  Deduct partnership inco  Amount M from Part 3 of  I5  Amounts from column E in Part 2 of Schedule 7  Amount on line 380 from Subtotal (amount amount M5 or amount partnership income (amount partnership income	ation year in the period not perform the period of the per	Period after June 30, 200 nentioned above, calculate alculation of Aggregate Inv  K5 Column I5 minus column J5 (if negative, enter "0")  M5  Q5 P5 Q5 SS mount R5)	ne U4 above or from line 40  15, and before July 1, 2006 the income from active busestment Income and Active  L5  Lesser of columns I5 and J5 (if column I5 is negative, enter "0")  N5	of the T2 return.)  Siness as follows:  Business Income  H5	T5

	from Dort 4 of Cobadula 7 C	nentioned above, calculate	natmont Income and Active		C
et amount on line R educt partnership	from Part 4 of Schedule 7, C income:	aiculation of Aggregate invi	estment income and Active	e business income	G6
Amount M from Pa				H6	
16	J6	K6	L6		
Amounts from column E in Part 2 Schedule 7	Amounts from column G in Part 2 of Schedule 7 multiplied by 475,000 300,000	Column I6 <b>minus</b> column J6 (if negative, enter "0")	Lesser of columns I6 and J6 (if column I6 is negative, enter "0")		
	Totals	M6	N6		
	· otalo	····o	110		
Amount on line 370	from Part 2 of Schedule 7	O6			
	from Part 2 of Schedule 7				
	(amount O6 plus amount P6)		De		
Enter amount ivio o	r amount Q6, whichever is les	mount R6)	R6	S6	
Specified partnersh					
				<u> </u>	T6
Partnership income	e (amount H6 minus amount S business in this period (am	86)			T6 U6
Partnership income icome from active Enter on line B6 on p	(amount H6 minus amount S	66)  ount G6 minus amount T6) eater of the amount from lin	e U6 above or from line 40	00 of the T2 return.)	
Partnership income active inter on line B6 on put there are days in the et amount on line Reduct partnership	e (amount H6 minus amount S business in this period (amonge 2 of this schedule the greet taxation year in the period r from Part 4 of Schedule 7, Cincome:	ount G6 minus amount T6) eater of the amount from lin  Period after of the amount from line  Period after of the amount from line  Period after of the amount from line  Period after of Aggregate Investigation o	June 30, 2007 the income from active bu	on of the T2 return.)  siness as follows:  Business Income	
Partnership income active inter on line B6 on put there are days in the et amount on line Reduct partnership	e (amount H6 minus amount S business in this period (am page 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C	ount G6 minus amount T6) eater of the amount from lin  Period after of the amount from line  Period after of the amount from line  Period after of the amount from line  Period after of Aggregate Investigation o	June 30, 2007 the income from active bu	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active inter on line B6 on put there are days in the et amount on line Reduct partnership	e (amount H6 minus amount S business in this period (amonge 2 of this schedule the greet taxation year in the period r from Part 4 of Schedule 7, Cincome:	ount G6 minus amount T6) eater of the amount from lin  Period after of the amount from line  Period after of the amount from line  Period after of the amount from line  Period after of Aggregate Investigation o	June 30, 2007 the income from active bu	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active inter on line B6 on partnership in there are days in the et amount on line Reduct partnership Amount M from Pa	e (amount H6 minus amount S business in this period (am page 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C income: rt 3 of Schedule 7	ount G6 minus amount T6) eater of the amount from lir  Period after and anount from lir  Another and the amount from lir  Period after another and another ano	e U6 above or from line 40  June 30, 2007  the income from active bustment Income and Active	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active Enter on line B6 on put there are days in the et amount on line Reduct partnership Amount M from Pa	e (amount H6 minus amount S business in this period (am bage 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C income: rt 3 of Schedule 7	66)  ount G6 minus amount T6) eater of the amount from lir  Period after of the above, calculate the calculation of Aggregate Involved  K7  Column I7 minus column J7	L7 Lesser of columns I7 and J7 (if column I7 is	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active Enter on line B6 on put there are days in the et amount on line Reduct partnership Amount M from Pa	e (amount H6 minus amount S business in this period (am bage 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C income: rt 3 of Schedule 7	66)  ount G6 minus amount T6) eater of the amount from lir  Period after of the above, calculate the calculation of Aggregate Involved  K7  Column I7 minus column J7	L7 Lesser of columns I7 and J7 (if column I7 is	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active Enter on line B6 on put there are days in the et amount on line Reduct partnership Amount M from Pa	e (amount H6 minus amount Sibusiness in this period (amonge 2 of this schedule the grade e taxation year in the period rate from Part 4 of Schedule 7, Concome:  It 3 of Schedule 7	66)	L7 Lesser of columns I7 and J7 (if column I7 is negative, enter "0")	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active Enter on line B6 on put there are days in the et amount on line Reduct partnership Amount M from Pa	e (amount H6 minus amount S business in this period (am bage 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C income: rt 3 of Schedule 7	66)  ount G6 minus amount T6) eater of the amount from lir  Period after of the above, calculate the calculation of Aggregate Involved  K7  Column I7 minus column J7	L7 Lesser of columns I7 and J7 (if column I7 is	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active income from active inter on line B6 on partnership amount on line Reduct partnership Amount M from Part 2 Schedule 7	e (amount H6 minus amount Sibusiness in this period (amonge 2 of this schedule the grade e taxation year in the period rate from Part 4 of Schedule 7, Concome:  If 3 of Schedule 7	66)	L7 Lesser of columns I7 and J7 (if column I7 is negative, enter "0")	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active income from active inter on line B6 on partnership amount on line Reduct partnership Amount M from Part 2 Schedule 7	e (amount H6 minus amount Sibusiness in this period (amonge 2 of this schedule the grade e taxation year in the period rate from Part 4 of Schedule 7, Concome:  It 3 of Schedule 7	ount G6 minus amount T6) eater of the amount from lir  Period after of the amount from lir  R7  Column I7 minus  column J7  (if negative, enter "0")  M7	L7 Lesser of columns I7 and J7 (if column I7 is negative, enter "0")	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active income from active inter on line B6 on partnership income. The are days in the et amount on line Reduct partnership in Amount M from Part in Part in Schedule 7.  Amount on line 370 Amount on line 380 Subtotal	e (amount H6 minus amount S business in this period (am bage 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C income: rt 3 of Schedule 7	S6)  count G6 minus amount T6)  eater of the amount from lir  Period after mentioned above, calculate valculation of Aggregate Involved  K7  Column I7 minus column J7 (if negative, enter "0")  M7  O7  P7  Q7	L7 Lesser of columns I7 and J7 (if column I7 is negative, enter "0")	on of the T2 return.)  siness as follows:  Business Income	U6
Partnership income active income from active inter on line B6 on partnership income are days in the et amount on line Reduct partnership in Amount M from Part 2 Schedule 7  Amount on line 370 Amount on line 380 Subtotal Enter amount M 7 or	e (amount H6 minus amount S business in this period (am bage 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C income: rt 3 of Schedule 7	S6)  count G6 minus amount T6)  eater of the amount from lir  Period after mentioned above, calculate valculation of Aggregate Involved  K7  Column I7 minus column J7 (if negative, enter "0")  M7  M7  O7  P7  Q7  SS	L7 Lesser of columns I7 and J7 (if column I7 is negative, enter "0")	siness as follows:  Business Income  H7	U6
Partnership income active inter on line B6 on partnership income from active inter on line B6 on partnership interested in the et amount on line Reduct partnership in Amount M from Partnership in Part 2 Schedule 7  Amount on line 370 Amount on line 380 Subtotal inter amount M7 of Specified partnership income in Specified partnership in Specified part	e (amount H6 minus amount S business in this period (am bage 2 of this schedule the gr e taxation year in the period r from Part 4 of Schedule 7, C income: rt 3 of Schedule 7	66)  ount G6 minus amount T6) eater of the amount from lir  Period after mentioned above, calculate alculation of Aggregate Involution of Aggregate Involution Trainus column J7 (if negative, enter "0")  M7  O7 P7 Q7 SS mount R7).	L7 Lesser of columns I7 and J7 (if column I7 is negative, enter "0")	siness as follows:  Business Income	U6

Amount E3	x	Number of days in the taxation year after December 31, 2002, and before July 1, 2004	x 3% =	A	
		Number of days in the taxation year			
Amount E4	х	Number of days in the taxation year after June 30, 2004 and before July 1, 2005	x 2.5% =	В	
		Number of days in the taxation year			
Amount E5	х	Number of days in the taxation year after June 30, 2005, and before July 1, 2006	x 2% =	С	
		Number of days in the taxation year			
Amount E6	x	Number of days in the taxation year after June 30, 2006, and before July 1, 2007	x 1.5% =	D	
		Number of days in the taxation year			
Amount E7	x	Number of days in the taxation year after June 30, 2007	x 1% =	E	
		Number of days in the taxation year rate (total of amounts A, B, C, D, and E)		<b>&gt;</b>	
ew Brunswick tax at	the higher ra	rate (total of amounts A, B, C, D, and E)	·····		
		rate (total of amounts A, B, C, D, and E)			
ew Brunswick tax at	the higher ra	rate (total of amounts A, B, C, D, and E)  te:  Number of days in the taxation year after December 31, 2002, and before July 1, 2004  Number of days in the taxation year  Number of days in the taxation year	x 13% =	G	
ew Brunswick tax at Amount F3	the higher ra	rate (total of amounts A, B, C, D, and E)  te:  Number of days in the taxation year after December 31, 2002, and before July 1, 2004  Number of days in the taxation year  Number of days in the taxation year	·····	G	
ew Brunswick tax at Amount F3 Amount F4	the higher ra	rate (total of amounts A, B, C, D, and E)	x 13% =	G H	
ew Brunswick tax at	the higher ra	rate (total of amounts A, B, C, D, and E)	x 13% = x 13% =	G H	
Amount F4  Amount F5	the higher ra	rate (total of amounts A, B, C, D, and E)  Number of days in the taxation year after December 31, 2002, and before July 1, 2004  Number of days in the taxation year Number of days in the taxation year after June 30, 2004, and before July 1, 2005  Number of days in the taxation year Number of days in the taxation year Albert June 30, 2005, and before July 1, 2006	x 13% = x 13% =	G H	
ew Brunswick tax at Amount F3 Amount F4	the higher ra	rate (total of amounts A, B, C, D, and E)	x 13% = x 13% = x 13% =	G H	
ew Brunswick tax at  Amount F3  Amount F4  Amount F5	the higher ra	rate (total of amounts A, B, C, D, and E)  Number of days in the taxation year after December 31, 2002, and before July 1, 2004  Number of days in the taxation year Atter June 30, 2004, and before July 1, 2005  Number of days in the taxation year Atter June 30, 2005, and before July 1, 2006  Number of days in the taxation year after June 30, 2005, and before July 1, 2006  Number of days in the taxation year Atter June 30, 2006, and before July 1, 2007  Number of days in the taxation year after June 30, 2006, and before July 1, 2007  Number of days in the taxation year Atter June 30, 2006, and before July 1, 2007  Number of days in the taxation year Number of days in the taxation year	x 13% = x 13% = x 13% =	G H I J	

<sup>\*</sup> If the corporation has a permanent establishment in more than one jurisdiction or is claiming a New Brunswick tax credit, enter amount M on line 225 of Schedule 5. Otherwise, enter it on line 760 of the T2 return.