

## SASKATCHEWAN CORPORATION TAX CALCULATION (2006 and later tax years)

Name of corporation	Business Number			Tax ye	ear-end		
		1	Year		Month	Day	

- Use this schedule if your corporation had a permanent establishment (as defined in Regulation 400 of the federal *Income Tax Regulations*) in Saskatchewan and had taxable income earned in the year in Saskatchewan.
- 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		Period before July 1, 2006	tux rutoo		
If there are days in the tax year in the period mer	ntioned above, c	alculate the income subject t	o Saskatchewan low	er and higher tax rates as fol	lows:
Taxable income for Saskatchewan *					A2
Income eligible for Saskatchewan lower tax ra	ate:				
Amount at line 400 of the T2 return **				B2	
Amount at line 405 of the T2 return				C2	
Amount at line 425 of		300,000	_	DO	
the T2 return		line 4 on page 4 of the T2 re	= turn	D2	
Amount B2, C2, or D2, whichever is less .				E2	
For credit unions – add the following amount					
Amount at line D from Schedule 17, Credit Union Deductions					
Deduct: amount E2 above					
Exc	cess (if negative	, enter "0")		F2	
		Total of amounts I	E2 and F2	G2	
Amount G2	×	taxable income for Saskatch	newan * =		H2
		taxable income for all provin	nces ***		
Income subject to Saskatchewan higher tax r	ate (amount A2	minus amount H2)		· · · · · · · · · · · · · · · · · · ·	I2
If there are days in the tax year in the period mer		June 30, 2006, and before J	•	er and higher tax rates as fol	lows:
	ntioned above, c		o Saskatchewan low	_	lows:
	ntioned above, c	alculate the income subject t	o Saskatchewan low	_	
Taxable income for Saskatchewan *	ntioned above, c	alculate the income subject t	o Saskatchewan low	_	
Taxable income for Saskatchewan *  Income eligible for Saskatchewan lower tax re	ntioned above, c	alculate the income subject t	o Saskatchewan low		
Income eligible for Saskatchewan lower tax range Amount at line 400 of the T2 return **  Amount at line 405 of the T2 return Amount at line 425 of	ntioned above, c	alculate the income subject t	o Saskatchewan low	B3 C3	
Taxable income for Saskatchewan *  Income eligible for Saskatchewan lower tax ra  Amount at line 400 of the T2 return **  Amount at line 405 of the T2 return	ate:	alculate the income subject t	o Saskatchewan low	B3	
Taxable income for Saskatchewan *  Income eligible for Saskatchewan lower tax ra  Amount at line 400 of the T2 return **  Amount at line 405 of the T2 return  Amount at line 425 of the T2 return	ate:	400,000 line 4 on page 4 of the T2 re	o Saskatchewan low	B3 C3 D3	
Income eligible for Saskatchewan lower tax range Amount at line 400 of the T2 return **  Amount at line 405 of the T2 return Amount at line 425 of	ate:	400,000 line 4 on page 4 of the T2 re	o Saskatchewan low	B3 C3	
Income eligible for Saskatchewan lower tax random at line 400 of the T2 return **  Amount at line 405 of the T2 return  Amount at line 425 of the T2 return  Amount B3, C3, or D3, whichever is less  For credit unions – add the following amount Amount at line D from Schedule 17,	ate:	400,000 line 4 on page 4 of the T2 re	o Saskatchewan low	B3 C3 D3	
Income eligible for Saskatchewan lower tax random at line 400 of the T2 return **  Amount at line 405 of the T2 return Amount at line 425 of the T2 return  Amount B3, C3, or D3, whichever is less  For credit unions – add the following amount Amount at line D from Schedule 17, Credit Union Deductions	ate: ×	400,000 line 4 on page 4 of the T2 re	o Saskatchewan low	B3 C3 D3	
Income eligible for Saskatchewan lower tax random at line 400 of the T2 return **  Amount at line 405 of the T2 return Amount at line 425 of the T2 return  Amount at line 425 of the T2 return  Amount B3, C3, or D3, whichever is less  For credit unions – add the following amount Amount at line D from Schedule 17, Credit Union Deductions  Deduct: amount E3 above	ate: ×	400,000 line 4 on page 4 of the T2 re	o Saskatchewan low	B3 C3 D3	
Income eligible for Saskatchewan lower tax random at line 400 of the T2 return **  Amount at line 405 of the T2 return Amount at line 425 of the T2 return  Amount at line 425 of the T2 return  Amount B3, C3, or D3, whichever is less  For credit unions – add the following amount Amount at line D from Schedule 17, Credit Union Deductions  Deduct: amount E3 above	ate:x	400,000 line 4 on page 4 of the T2 re	so Saskatchewan low	B3 C3 D3 E3	
Income eligible for Saskatchewan lower tax random at line 400 of the T2 return **  Amount at line 405 of the T2 return  Amount at line 425 of the T2 return  Amount B3, C3, or D3, whichever is less  For credit unions – add the following amount  Amount at line D from Schedule 17,  Credit Union Deductions  Deduct: amount E3 above  Exception	ate:	400,000 line 4 on page 4 of the T2 re	o Saskatchewan low	B3 C3 D3 E3	
Income eligible for Saskatchewan lower tax random at line 400 of the T2 return **  Amount at line 405 of the T2 return Amount at line 425 of the T2 return  Amount at line 425 of the T2 return  Amount B3, C3, or D3, whichever is less  For credit unions – add the following amount Amount at line D from Schedule 17, Credit Union Deductions  Deduct: amount E3 above	ate:	400,000 line 4 on page 4 of the T2 re , enter "0")	o Saskatchewan low  =  turn  E3 and F3  newan * =	B3 C3 D3 E3 F3 G3	A3

- \* If the corporation has a permanent establishment only in Saskatchewan, enter the taxable income from line 360 on page 3 of the T2 return. Otherwise, enter the taxable income allocated to Saskatchewan from column F in Part 1 of Schedule 5.
- \*\* If the corporation is a member of a partnership, complete Part 2 to calculate income from active business.
- \*\*\* Includes the territories and the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.



Part 1 – Calculation of income subject to Sa				
If there are days in the tax year in the period mentioned a		June 30, 2007, and before July 1, 200 calculate the income subject to Saskatch		llows.
		•	_	
Taxable income for Saskatchewan *				A4
Income eligible for Saskatchewan lower tax rate:				
Amount at line 400 of the T2 return **			B4	
Amount at line 405 of the T2 return			C4	
Amount at line 425 of		450 000	D4	
the T2 return	_ ^ -	450,000 = line 4 on page 4 of the T2 return	D4	
Amount B4, C4, or D4, whichever is less		. 6	E4	
For credit unions – add the following amount:				
Amount at line D from Schedule 17,  Credit Union Deductions				
Deduct: amount E4 above				
		e, enter "0")	F4	
		Total of amounts E4 and F4	G4	
Amount G4	×	taxable income for Saskatchewan *	=	H4
		taxable income for all provinces ***		
Income subject to Saskatchewan higher tax rate (amo	ount A	1 minus amount H4)	·····	14
		David of the laws 00,000		
If there are days in the tax year in the period mentioned a	bove	Period after June 30, 2008 calculate the income subject to Saskatch	newan lower and higher tax rates as fo	llows:
		·	-	
Taxable income for Saskatchewan *			·····	A5
Income eligible for Saskatchewan lower tax rate:				
Amount at line 400 of the T2 return **			B5	
Amount at line 405 of the T2 return			C5	
Amount at line 425 of		500,000 =	DE	
the T2 return	_ ^ -	line 4 on page 4 of the T2 return	D5	
Amount B5, C5, or D5, whichever is less For credit unions – add the following amount:			E5	
Amount at line D from Schedule 17,				
Credit Union Deductions				
Deduct: amount E5 above			F5	
Excess (II II	egativ	e, enter 0)	гэ	
		Total of amounts E5 and F5	G5	
Amount G5	×	taxable income for Saskatchewan *	=	H5
		taxable income for all provinces ***		
Income subject to Saskatchewan higher tax rate (amo	unt A	5 minus amount H5)	·····	I5

<sup>\*</sup> If the corporation has a permanent establishment only in Saskatchewan, enter the taxable income from line 360 on page 3 of the T2 return. Otherwise, enter the taxable income allocated to Saskatchewan 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.

Ne	et amount on line R from	Part 5 of Schedule 7, C	alculation of Aggregate Inv	estment Income and Active	e Business Income	J2
	educt partnership inco					
	Amount M from Part 4 or	f Schedule 7			K2	
	L2	M2	N2	O2		
	Amounts from	Amounts from	Column L2 minus	Lesser of columns L2		
	column E in Part 3 of Schedule 7	column G in Part 3 of Schedule 7 multiplied by 300,000 Business limit *	column M2 (if negative, enter "0")	and M2 (if column L2 is negative, enter "0")		
1.						
2.						
3.		Tatala	DO	00		
		Totals	P2	Q2		
	Amount on line 370 from	Part 3 of Schedule 7	R2			
			S2			
		ount R2 plus amount S2)				
			3		\/O	
			mount U2)		V2 ▶	W2
					·	X2
				ne X2 above or from line 40		
•	. •	Ţ.			,	
*	If the corporation's tax y federal business limit is	•	deral business limit is \$300	0,000. If the tax year ends i	in 2007 or later, the	
	thoro are dave in the tay			6, and before July 1, 200	7	
	-	year in this period, calcu	late the income from activ	e business as follows:		
N	et amount on line R from	year in this period, calculated Part 5 of Schedule 7, C	late the income from activ	e business as follows:	7 e Business Income	J3
Ne De	et amount on line R from	year in this period, calcular Part 5 of Schedule 7, Come:	alate the income from actival	e business as follows: estment Income and Active	e Business Income	J3
Ne De	et amount on line R from	year in this period, calcular Part 5 of Schedule 7, Come:	alate the income from actival	e business as follows:	e Business Income	J3
Ne De	et amount on line R from	year in this period, calcular Part 5 of Schedule 7, Come:	alate the income from actival	e business as follows: estment Income and Active	e Business Income	J3
Ne De	et amount on line R from educt partnership inco Amount M from Part 4 o	year in this period, calcu Part 5 of Schedule 7, <i>C</i> me: f Schedule 7	alate the income from activ	e business as follows: estment Income and Active	e Business Income	J3
Ne De	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000	N3 Column L3 minus column M3	e business as follows:  Pestment Income and Active  O3  Lesser of columns L3  and M3  (if column L3 is	e Business Income	J3
1. 2.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000	N3 Column L3 minus column M3	e business as follows:  Pestment Income and Active  O3  Lesser of columns L3  and M3  (if column L3 is	e Business Income	J3
N( D(	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *	N3  Column L3 minus column M3 (if negative, enter "0")	O3  Lesser of columns L3 and M3 (if column L3 is negative, enter "0")	e Business Income	J3
1. 2.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000	N3 Column L3 minus column M3	e business as follows:  Pestment Income and Active  O3  Lesser of columns L3  and M3  (if column L3 is	e Business Income	J3
1. 2. 3.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *	N3 Column L3 minus column M3 (if negative, enter "0")	O3  Lesser of columns L3 and M3 (if column L3 is negative, enter "0")	e Business Income	J3
1. 2. 3.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7  Amount on line 370 from	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *  Totals	N3 Column L3 minus column M3 (if negative, enter "0")	O3 Lesser of columns L3 and M3 (if column L3 is negative, enter "0")	e Business Income	J3
1. 2. 3.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7  Amount on line 370 from Amount on line 380 from Subtotal (amo	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *  Totals  in Part 3 of Schedule 7	N3 Column L3 minus column M3 (if negative, enter "0")  P3  R3  S3  T3	O3 Lesser of columns L3 and M3 (if column L3 is negative, enter "0")	e Business Income	J3
1. 2. 3.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7  Amount on line 370 from Amount on line 380 from Subtotal (amo	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *  Totals  in Part 3 of Schedule 7	N3 Column L3 minus column M3 (if negative, enter "0")  P3  R3  S3  T3	O3 Lesser of columns L3 and M3 (if column L3 is negative, enter "0")  Q3	e Business Income K3	J3
1. 2. 3.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7  Amount on line 370 from Amount on line 380 from Subtotal (amo Enter amount P3 or amo Specified partnership inco	year in this period, calculated Part 5 of Schedule 7, Come:  If Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *  Totals  In Part 3 of Schedule 7	N3 Column L3 minus column M3 (if negative, enter "0")  P3  R3  S3  mount U3)	O3 Lesser of columns L3 and M3 (if column L3 is negative, enter "0")  Q3	e Business IncomeK3	
1. 2. 3.	et amount on line R from educt partnership incor Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7  Amount on line 370 from Amount on line 380 from Subtotal (amo Enter amount P3 or amo Specified partnership income (amo	year in this period, calculated Part 5 of Schedule 7, Come:  f Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *  Totals  in Part 3 of Schedule 7  in Part 3 of Schedule 7  in Part 3 of Schedule 7  pount R3 plus amount S3)  bunt T3, whichever is less come (amount Q3 plus amount K3 minus amount N	N3 Column L3 minus column M3 (if negative, enter "0")  R3  R3  S3  Immount U3)	O3 Lesser of columns L3 and M3 (if column L3 is negative, enter "0")  Q3  Q3	e Business IncomeK3	
1. 2. 3.	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7  Amount on line 370 from Amount on line 380 from Subtotal (amo Enter amount P3 or amo Specified partnership income (amo come from active busin	Part 5 of Schedule 7, Come:  If Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Business limit *  Totals  In Part 3 of Schedule 7  Part 3 of Schedule 7  In Part 3 of Schedule	N3 Column L3 minus column M3 (if negative, enter "0")  R3  R3  S3  S3  Imount U3)  J3 minus amount W3	O3 Lesser of columns L3 and M3 (if column L3 is negative, enter "0")  Q3  U3	e Business IncomeK3	W3
1. 2. 3. In (E	et amount on line R from educt partnership inco Amount M from Part 4 or  L3  Amounts from column E in Part 3 of Schedule 7  Amount on line 370 from Amount on line 380 from Subtotal (amo Enter amount P3 or amo Specified partnership income (amo come from active businesses	Part 5 of Schedule 7, Come: If Schedule 7  M3  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000 Business limit *  Totals  In Part 3 of Schedule 7  In Pa	N3 Column L3 minus column M3 (if negative, enter "0")  R3  R3  S3  T3  Simount U3)  Count J3 minus amount W3 eater of the amount from lie	O3 Lesser of columns L3 and M3 (if column L3 is negative, enter "0")  Q3  Q3	e Business IncomeK3  K3  V3  No of the T2 return.)	W3

line R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Busines.	s Income	J4
rship income:		
om Part 4 of Schedule 7	K4	
M4 N4 O4		
S from Amounts from Column L4 minus Column G in Part 3 of Schedule 7 multiplied by 450,000 (if negative, enter "0") (if column L4 is negative, enter "0")		
Totals P4 Q4		
ne 370 from Part 3 of Schedule 7		
ne 380 from Part 3 of Schedule 7		
t P4 or amount T4, whichever is less		
tnership income (amount Q4 <b>plus</b> amount U4)	V4	
	<b>&gt;</b>	W4
ncome (amount K4 <b>minus</b> amount V4)		
ncome (amount K4 <b>minus</b> amount V4)  active business in this period (amount J4 <b>minus</b> amount W4)  34 on page 2 of this schedule the greater of the amount from line X4 above or from line 400 of the T		X4
active business in this period (amount J4 minus amount W4)		X4
active business in this period (amount J4 minus amount W4)		X4
Period after June 30, 2008 s in the tax year in this period, calculate the income from active business as follows:  Income R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business.		
Period after June 30, 2008 s in the tax year in this period, calculation of Aggregate Investment Income and Active Business rship income:	T2 return.)	
Period after June 30, 2008 s in the tax year in this period, calculate the income from active business as follows:  Income R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business.		
Period after June 30, 2008 s in the tax year in this period, calculation of Aggregate Investment Income and Active Business rship income:	T2 return.)	
Period after June 30, 2008 s in the tax year in this period, calculate the income from active business as follows:  line R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business as part 4 of Schedule 7.	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:  Iline R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business as form Part 4 of Schedule 7  Image: Part 4 of Schedule 7  Image: Part 3 of Column L5 minus Column G in Part 3 of Schedule 7 multiplied by Schedule 7 multip	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:  Iline R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business as form Part 4 of Schedule 7  Image: Part 4 of Schedule 7  Image: Part 3 of Column L5 minus Column G in Part 3 of Schedule 7 multiplied by Schedule 7 multip	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:  Iline R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business as form Part 4 of Schedule 7  Image: Part 4 of Schedule 7  Image: Part 3 of Column L5 minus Column G in Part 3 of Schedule 7 multiplied by Schedule 7 multip	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:  Iline R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business as in Part 4 of Schedule 7.  Is from Part 4 of Schedule 7.  Amounts from column G in Part 3 of Schedule 7 multiplied by 400,000  Totals  Page 2 of this schedule the greater of the amount from line X4 above or from line 400 of the Totals  Period after June 30, 2008  Period after June 30, 2008  Se from active business as follows:  Column Aggregate Investment Income and Active Business as follows:  Column B in Page 4 of Schedule 7    Column L5 minus column M5    Schedule 7 multiplied by (if negative, enter "0") (if column L5 is negative, enter "0")	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:    Iline R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business as form Part 4 of Schedule 7   Part 3 of Column G in Part 3 of Schedule 7 multiplied by 500,000	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:  Iline R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business riship income:  Impart 4 of Schedule 7  In M5	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:    Period after June 30, 2008   Period after	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:  line R from Part 5 of Schedule 7, Calculation of Aggregate Investment Income and Active Business riship income:  Image: Schedule 7	T2 return.)	
Period after June 30, 2008 Is in the tax year in this period, calculate the income from active business as follows:    Period after June 30, 2008   Period after	rs Income K5	

	the lower rate	:	
Amount H2	x	Number of days in the tax year in 2004	x 5.5% =
		Number of days in the tax year	
Amount H2	x		x 5% =
		Number of days in the tax year	
Amount H3	x		x 5% =
		Number of days in the tax year	
Amount H4	x		x 5% =
		Number of days in the tax year	
Amount H5	x	Number of days in the tax year after June 30, 2008	x 5% =
		Number of days in the tax year	
otai Saskatchewan ta	x at the lower	rate (total of amounts B, C, D, E, and F)	
askatchewan tax at 1	the higher rat	e:  Number of days in the tax year	
askatchewan tax at t	the higher rat	e:  Number of days in the tax year	x 17% =
askatchewan tax at t	the higher rat	e:  Number of days in the tax year before July 1, 2006	
askatchewan tax at t	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year	x 17% =
Amount I3	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year  Number of days in the tax year after June 30, 2006, and before July 1, 2007  Number of days in the tax year  Number of days in the tax year after June 30, 2007, and before July 1, 2008	x 17% =
askatchewan tax at i	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year  Number of days in the tax year after June 30, 2006, and before July 1, 2007  Number of days in the tax year  Number of days in the tax year	x 17% =x 14% =
Amount I3  Amount I4	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year  Number of days in the tax year after June 30, 2006, and before July 1, 2007  Number of days in the tax year  Number of days in the tax year after June 30, 2007, and before July 1, 2008	x 17% =
Amount I3  Amount I4	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year  Number of days in the tax year after June 30, 2006, and before July 1, 2007  Number of days in the tax year  Number of days in the tax year after June 30, 2007, and before July 1, 2008  Number of days in the tax year  Number of days in the tax year	x 17% =
Amount I3  Amount I4	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year  Number of days in the tax year after June 30, 2006, and before July 1, 2007  Number of days in the tax year  Number of days in the tax year after June 30, 2007, and before July 1, 2008  Number of days in the tax year  Number of days in the tax year  All Mumber of days in the tax year after June 30, 2008	x 17% =
Amount I3  Amount I4  Amount I5	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year  Number of days in the tax year after June 30, 2006, and before July 1, 2007  Number of days in the tax year  Number of days in the tax year after June 30, 2007, and before July 1, 2008  Number of days in the tax year  Number of days in the tax year  All Mumber of days in the tax year after June 30, 2008	x 17% =
Amount I3  Amount I4  Amount I5	the higher rat	Number of days in the tax year before July 1, 2006  Number of days in the tax year  Number of days in the tax year after June 30, 2006, and before July 1, 2007  Number of days in the tax year  Number of days in the tax year after June 30, 2007, and before July 1, 2008  Number of days in the tax year  Number of days in the tax year after June 30, 2008  Number of days in the tax year	x 17% =

<sup>\*</sup> If the corporation has a permanent establishment in more than one jurisdiction or is claiming a Saskatchewan tax credit, enter amount M at line 235 of Schedule 5. Otherwise, enter it at line 760 of the T2 return.