

Tax Calculation Supplementary – Corporations (1993 and later taxation years)

Name of corporation	Account number	Taxation year-end
		Day Month Year

- Use this form if the corporation, during the taxation year:
 - (a) had a permanent establishment in more than one jurisdiction (Corporations that have no taxable income should only complete columns B and D.); or
 - (b) is claiming provincial and territorial tax credits or rebates. (see reverse)
- Regulations mentioned in this form are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation Income Tax Guide*, items 92 to 103.

Part I Allocation of taxable income (Regulation 402). If any of Regulations 403 to 413 apply, a separate calculation is required.							
<input checked="" type="checkbox"/> 501 <input type="checkbox"/> For department use							
A Jurisdiction	B Total salaries & wages paid in jurisdiction	C (B X taxable income) ÷ I	D Gross revenue attributable to jurisdiction	E (D X taxable income) ÷ J	F Allocation of taxable income (C + E) x 1/2 <small>(Where either I or J is nil, do not multiply by 1/2)</small>	G Rate %	H Provincial or territorial tax payable before credits (F x G)
Nfld	503		533				
P.E.I.	505		535				
N.S.	507		537				
N.B.	509		539				
Que.	511		541				
Ont.	513		543				
Man.	515		545				
Sask.	517		547				
Alta.	519		549				
B.C.	521		551				
Yukon	523		553				
N.W.T.	525		555				
N.S. Offshore	508		538				
Nfld. Offshore	506		536				
Other	527		557				
Total	529	I	559	J			K

Part II

Provincial and territorial tax credits and rebates

Total provincial and territorial foreign tax credits		601	_____		_____
Newfoundland					
Newfoundland political contribution tax credit	Contribution	602	_____	Credit	603 _____
Newfoundland corporate tax reduction for new small businesses (from Form T745)					669 _____
Newfoundland manufacturing and processing profits tax credit (from Form T1100)					681 _____
Prince Edward Island					
Prince Edward Island political contribution tax credit	Contribution	630	_____	Credit	632 _____
Prince Edward Island corporate investment tax credit (from Form T1092)					763 _____
Eligible expenditures		760	_____		
Prince Edward Island manufacturing and processing profits tax credit (from Form T1091)					682 _____
Nova Scotia					
Nova Scotia political contribution tax credit	Contribution	616	_____	Credit	612 _____
Nova Scotia corporate tax reduction for new small businesses (from Form T701)					668 _____
Nova Scotia research and development tax credit (from Form T85)					671 _____
Eligible expenditures		670	_____		
Nova Scotia ISO 9000 certification tax credit					613 _____
New Brunswick					
New Brunswick political contribution tax credit	Contribution	622	_____	Credit	624 _____
New Brunswick research and development tax credit (from Form T1111)					773 _____
Eligible expenditures		770	_____		
Manitoba					
Manitoba political contribution tax credit	Contribution	620	_____	Credit	619 _____
Manitoba manufacturing investment tax credit (from Form T86)					673 _____
Manitoba corporate tax reduction for new small businesses (from Form T800) – amount of reduction					611 _____
Rate of reduction		610	_____ %		
Manitoba manufacturing and processing tax credit (from Form T1089)					753 _____
Eligible expenditures		750	_____		
Manitoba research and development tax credit (from Form T1088)					758 _____
Eligible expenditures		755	_____		
Saskatchewan					
Saskatchewan royalty tax rebate (from Form T70)					605 _____
Royalty tax rebate carry-forward from previous year		614	_____		
Adjusted attributed Canadian royalties & taxes		615	_____		
Saskatchewan corporate tax reduction for new small businesses (from Form T700)					674 _____
Saskatchewan venture capital tax credit					637 _____
Total credit available (including carry forward of _____)		636	_____		
Saskatchewan livestock investment tax credit					639 _____
Total livestock investment tax credit carry-forward from previous year		638	_____		
Saskatchewan livestock facilities tax credit					676 _____
Total livestock facilities tax credit carry-forward from previous year		678	_____		
Saskatchewan manufacturing and processing tax credit (from Form T1101)					768 _____
Eligible expenditures		765	_____		
British Columbia					
British Columbia political contribution tax credit	Contribution	606	_____	Credit	604 _____
British Columbia royalty and deemed income rebate (addition) (amount D from Form T81)					607 _____
British Columbia tax otherwise payable (amount C from Form T81)		617	_____		
British Columbia logging tax credit					608 _____
British Columbia small business venture capital tax credit					644 _____
Total credit available (including carry-forward of _____)		642	_____		
Yukon Territory					
Yukon Territory political contribution tax credit	Contribution	626	_____	Credit	628 _____
Yukon manufacturing and processing profits tax credit (from Form T572)					634 _____
Northwest Territories					
Northwest Territories political contribution tax credit	Contribution	648	_____	Credit	609 _____
Total provincial and territorial tax credits and rebates (enter on line 141 on page 6 of T2 Return)					_____