



**Tax Calculation Supplementary – Corporations (1991 and later taxation years)**

Name of corporation	Account number	Taxation year-end											
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; border-bottom: 1px solid black;"></td> <td style="width:20%; border-bottom: 1px solid black;"></td> <td style="width:20%; border-bottom: 1px solid black;"></td> <td style="width:20%; border-bottom: 1px solid black;"></td> <td style="width:20%; border-bottom: 1px solid black;"></td> </tr> </table>						<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; padding: 2px;">Day</td> <td style="width:33%; padding: 2px;">Month</td> <td style="width:33%; padding: 2px;">Year</td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>	Day	Month	Year			
Day	Month	Year											

- For use by a corporation that, 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).); and/or
  - (b) is claiming provincial and territorial tax credits or rebates. (see reverse)
- For additional information, refer to the *1991 T2 Corporation Income Tax Guide, items 90 to 102.*

**Part I**

**Allocation of taxable income (Regulation 402).** Where any of Regulations 403 to 413 apply, a separate calculation is required.

(  501  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 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				
<b>Total</b>	<b>529</b>	(I)	<b>559</b>	(J)			(K)

ENTER AMOUNT (K) on line 139 on page 6 of the T2 Return.

\* A dual rate applies to taxation years ending after June 30, 1991. See Guide item 102.

Cette formule est disponible en français

**Part II**

**Provincial and territorial tax credits and rebates**

Total provincial and territorial foreign tax credits .....		<b>601</b>	_____		_____
<b>Newfoundland</b>					
Newfoundland corporate tax reduction for new small businesses (per Form T745) .....		<b>669</b>	_____		_____
<b>Prince Edward Island</b>					
Prince Edward Island political contribution tax credit .....	<b>Contribution</b>	<b>630</b>	_____		_____
		<b>Credit</b>	<b>632</b>	_____	_____
Prince Edward Island small business deduction (per Form T708) .....		<b>680</b>	_____		_____
<b>Nova Scotia</b>					
Nova Scotia political contribution tax credit .....	<b>Contribution</b>	<b>616</b>	_____		_____
		<b>Credit</b>	<b>612</b>	_____	_____
Nova Scotia corporate tax reduction for new small businesses (per Form T701) .....		<b>668</b>	_____		_____
Nova Scotia research and development tax credit (per Form T85) .....		<b>671</b>	_____		_____
Eligible expenditures .....		<b>670</b>	_____		_____
<b>New Brunswick</b>					
New Brunswick political contribution tax credit .....	<b>Contribution</b>	<b>622</b>	_____		_____
		<b>Credit</b>	<b>624</b>	_____	_____
<b>Manitoba</b>					
Manitoba political contribution tax credit .....	<b>Contribution</b>	<b>620</b>	_____		_____
		<b>Credit</b>	<b>619</b>	_____	_____
Manitoba manufacturing investment tax credit (per Form T86) .....		<b>673</b>	_____		_____
Manitoba corporate tax reduction for new small businesses (per Form T800) – amount of reduction .....		<b>611</b>	_____		_____
Rate of reduction .....		<b>610</b>	_____ %		
<b>Saskatchewan</b>					
Saskatchewan royalty tax rebate (per Form T70) .....		<b>605</b>	_____		_____
Royalty tax rebate carry-forward from previous year .....		<b>614</b>	_____		_____
Adjusted attributed Canadian royalties & taxes .....		<b>615</b>	_____		_____
Saskatchewan corporate tax reduction for new small businesses (per Form T700) .....		<b>674</b>	_____		_____
Saskatchewan venture capital tax credit .....		<b>637</b>	_____		_____
Total credit available (including carry forward of _____ ) .....		<b>636</b>	_____		_____
Saskatchewan livestock investment tax credit .....		<b>639</b>	_____		_____
Total livestock investment tax credit carry-forward from previous year .....		<b>638</b>	_____		_____
Saskatchewan livestock facilities tax credit .....		<b>676</b>	_____		_____
Total livestock facilities tax credit carry-forward from previous year .....		<b>678</b>	_____		_____
<b>British Columbia</b>					
British Columbia political contribution tax credit .....	<b>Contribution</b>	<b>606</b>	_____		_____
		<b>Credit</b>	<b>604</b>	_____	_____
British Columbia royalty and deemed income rebate (addition) (per Form T81) .....		<b>607</b>	_____		_____
British Columbia tax that would be payable (per Form T81) .....		<b>617</b>	_____		_____
British Columbia logging tax credit .....		<b>608</b>	_____		_____
British Columbia venture capital tax credit .....		<b>644</b>	_____		_____
Total credit available (including carry-forward of _____ ) .....		<b>642</b>	_____		_____
British Columbia housing and employment development bond tax credit (per Form T87) .....		<b>633</b>	_____		_____
<b>Yukon Territory</b>					
Yukon Territory political contribution tax credit .....	<b>Contribution</b>	<b>626</b>	_____		_____
		<b>Credit</b>	<b>628</b>	_____	_____
Yukon manufacturing and processing profits tax credit (per Form T572) .....		<b>634</b>	_____		_____
<b>Northwest Territories</b>					
Northwest Territories political contribution tax credit .....	<b>Contribution</b>	<b>648</b>	_____		_____
		<b>Credit</b>	<b>609</b>	_____	_____
Northwest Territories small business deduction (per Form T1001) .....		<b>679</b>	_____		_____
(A small business tax rate replaces this deduction for taxation years ending after June 30, 1991. See Guide item 102.)					
Total provincial and territorial tax credits and rebates (enter on line 141 on page 6 of T2 Return) .....			_____		_____