

Taxation

Name of corporation			Account number					Taxation year-end					
									Da	ay ,	Month	, Ye	əar

٠ 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. ٠ Part I

Allocation of taxable income (Regulation 402). Where any of Regulations 403 to 413 apply, a separate calculation is required. For department use) (501

(A) Juris- diction	(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	(G) Rate %	(H) Provincial tax payable before credits ((F) x (G))
					(Where either (I) or (J) is nil, do not multiply by 1/2		
Nfid	503		533				
P.E.I.	505		535				
N.S.	507		537				
N.B.	509		539				
Que.	511		541			2000 A 2020	
Ont.	513		543				
Man.	515		545				
Sask.	517		547				
					Y		
Alta.	519		549				
B.C.	521		551				
Yukon	523		553				
		·····					
N.W.T.	525		555				*
							*
N.S. Offshore	508		538				
	F 702	,					
Nfld. Offshore	506		536				-
Other		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	F7773			संदर्भ व	
Total	527 529 (l)		557 559 (J)				(6)
TULAI	529 (1)		559 (J)				(К)

Provincial and territorial tax credits and rebates 631	Part II					
Newfoundland	Provincial and territorial tax credits and rebates					
NewConcland comported tax reduction for new small businesses (per Form T745) 553 1 Prince Edward Island political contribution tax credit Contribution 553 1 Prince Edward Island political contribution tax credit Contribution 553 1 Nova Socia corporate tax reduction for new small businesses (per Form T701) 553 1 1 Nova Socia corporate tax reduction for new small businesses (per Form T701) 553 1 1 1 Nova Socia corporate tax reduction for new small businesses (per Form T701) 563 1 <td>Total provincial and territorial foreign tax credits</td> <td></td> <td></td> <td>•••••</td> <td>601</td> <td></td>	Total provincial and territorial foreign tax credits			•••••	601	
Prince Edward Island Prince Edward Island political contribution tax credit Contribution 50	Newfoundland					
Prince Edward Island political contribution tax credit Contribution 551 Credit 552 1 Prince Edward Island small business deduction (per Form T708) 553 1 553 1 Nova Socita political contribution tax credit Contribution 513 1 553 1 Nova Socita contribution tax credit Contribution 570 570 570 1 New Brunswick New Brunswick S50 1 572 1 <t< td=""><td>Newfoundland corporate tax reduction for new small businesses (per Fo</td><td>rm T745)</td><td></td><td>· · · · <i>· · ·</i> · · · · · ·</td><td>669</td><td></td></t<>	Newfoundland corporate tax reduction for new small businesses (per Fo	rm T745)		· · · · <i>· · ·</i> · · · · · ·	669	
Prince Edward Island small business deduction (per Form T708)	Prince Edward Island					
Nova Scotia political contribution tax credit Contribution Stat	Prince Edward Island political contribution tax credit	Contribution	630	Credit	632	
Nova Scotla political contribution tax credit Contribution 615	Prince Edward Island small business deduction (per Form T708)		•••••		680	
Nova Scotia corporate tax reduction for new small businesses (per Form T701) <u>553</u> <u>1</u> <u>771</u> <u>1</u> <u>1</u>	Nova Scotia					
Nova Scotia research and development tax credit (per Form T85) [57] Eligible expenditures [57] New Brunswick [57] New Brunswick [57] Manitoba [57] Manitoba manufacturing investment tax credit (per Form T86) [57] Manitoba comportet tax reduction for new small businesses (per Form T800) – amount of reduction [57] Manitoba comportet tax reduction for new small businesses (per Form T800) – amount of reduction [57] Saskatchewan royalty tax rebate (per Form T70) [57] Royalty tax rebate carry-forward from previous year [51] Saskatchewan vorture capital tax credit [57] Saskatchewan venture capital tax credit [56] Total levestock investment tax credit corredit [56] Total levestock investment tax credit corredit corredit corredit corredit corredit corredit contribution tax credit [56] British Columbia political contribution tax credit [57] [56] British Columbia logging tax credit [56] [56] [56] Saskatchewan livestock investment tax credit corredit corredit corredit contribution tax credit [56] [57] Total levestock investment tax credit corredit corredit corredit corredit corredit corredit corredit corredit corredit	Nova Scotia political contribution tax credit	Contribution	616	Credit	612	
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New Brunswick political contribution tax credit Contribution 522	Eligible expenditures		670			
Manitoba Gamma integration of the second	New Brunswick					
Manitoba political contribution tax credit Contribution 520	New Brunswick political contribution tax credit	Contribution	622	Credit	624	1
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Rate of reduction 610 % Saskatchewan Saskatchewan royalty tax rebate (per Form T70) 603	Manitoba manufacturing investment tax credit (per Form T86)		· · · · · · · · · · · · · · · · · · ·		673	
Rate of reduction 510 % Saskatchewan % Saskatchewan royalty tax rebate (per Form T70) 503	Manitoba corporate tax reduction for new small businesses (per Form T800) – amount of r	eduction	<i></i>	611	1
Saskatchewan 505	Rate of reduction	·	610 %			
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Royalty tax rebate carry-forward from previous year 611	Saskatchewan royałty tax rebate (per Form T70)	<i></i>			605	1
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Total credit available (including carry forward of) 635						
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Saskatchewan livestock facilities tax credit 676 Total livestock facilities tax credit carry-forward from previous year 676 British Columbia 606 British Columbia political contribution tax credit Contribution British Columbia royalty and deemed income rebate (addition) (per Form T81) 606 British Columbia tax that would be payable (per Form T81) 617 British Columbia logging tax credit 608 British Columbia venture capital tax credit 644 Total credit available (including carry-forward of) 642 British Columbia nousing and employment development bond tax credit (per Form T87) 633 Yukon Territory Yukon Territory political contribution tax credit (per Form T572) Northwest Territories 633 Northwest Territories 649 Northwest Territories small business deduction (per Form T1001) 649 (A small business tax rate replaces this deduction for taxation years ending after June 30, 1991. See Guide item 102.)					039	I
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Form acceptable to the Minister of National Revenue