



**Tax Calculation Supplementary – Corporations (1992 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:
  - had a permanent establishment in more than one jurisdiction (Corporations that have no taxable income should only complete columns B and D.); or
  - 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 *1992 T2 Corporation Income Tax Guide, items 91 to 102*.

**Part I**

**Allocation of taxable income (Regulation 402).** If 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 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

Enter amount K on line 139 on page 6 of the T2 Return.

Cette formule existe aussi 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 (from 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 corporate investment tax credit (from Form T1092) .....					<b>763</b>
Eligible expenditures .....		<b>760</b>			
Prince Edward Island manufacturing and processing profits tax credit (from Form T1091) .....					<b>682</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 (from Form T701) .....					<b>668</b>
Nova Scotia research and development tax credit (from 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 (from Form T86) .....					<b>673</b>
Manitoba corporate tax reduction for new small businesses (from Form T800) – amount of reduction .....					<b>611</b>
Rate of reduction .....		<b>610</b>	%		
Manitoba manufacturing and processing tax credit (from Form T1089) .....					<b>753</b>
Eligible expenditures .....		<b>750</b>			
Manitoba research and development tax credit (from Form T1088) .....					<b>758</b>
Eligible expenditures .....		<b>755</b>			
<b>Saskatchewan</b>					
Saskatchewan royalty tax rebate (from 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 (from 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) (amount D from Form T81) .....					<b>607</b>
British Columbia tax otherwise payable (amount C from Form T81) .....		<b>617</b>			
British Columbia logging tax credit .....					<b>608</b>
British Columbia small business venture capital tax credit .....					<b>644</b>
Total credit available (including carry-forward of _____ ) .....		<b>642</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 (from 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>
<b>Total provincial and territorial tax credits and rebates (enter on line 141 on page 6 of T2 Return) .....</b>					