



**Tax Calculation Supplementary – Corporations (1992 and later taxation years)**

Name of corporation	Account number	Taxation year-end Day    Month    Year 
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- 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 *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				
<b>Total</b>	<b>529</b>	<b>I</b>	<b>559</b>	<b>J</b>			<b>K</b>

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>					
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