

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS (1995 and later taxation years)

Name of corporation	Account / Business 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	B	C	D	E	F	G	H
Jurisdiction	Total salaries & wages paid in jurisdiction	(B X taxable income) ÷ I	Gross revenue attributable to jurisdiction	(D X taxable income) ÷ J	Allocation of taxable income (C + E) x 1/2 <small>(Where either I or J is nil, do not multiply by 1/2)</small>	Rate %	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 8 of the T2 Return.

Ce formulaire existe aussi en français.

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 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
Nova Scotia prospectus tax credit				779
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 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 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
Saskatchewan manufacturing and processing investment tax credit (from Form T1128)				777
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 8 of T2 Return)				