

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS (1996 and later taxation years)

Name of corporation	Account / Business Number	Taxation year end Day Month Year
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- Use this form for a corporation, that during the taxation year:
 - had a permanent establishment in more than one jurisdiction (if the corporation has no taxable income, complete only columns B and D); or
 - is claiming provincial and territorial tax credits or rebates (see reverse).
- Regulations mentioned on 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.

(501 For department use)

A Jurisdiction	B Total salaries and 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 7 of the T2 Return.

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 ISO 14000 certification tax credit					653
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 and taxes		615	_____		
Saskatchewan venture capital tax credit					637
Total credit available (including carryforward of _____)		636	_____		
Saskatchewan livestock investment tax credit					639
Total livestock investment tax credit carryforward from previous year		638	_____		
Saskatchewan livestock facilities tax credit					676
Total livestock facilities tax credit carryforward 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) (line 4 from Form T81)					607
British Columbia tax otherwise payable (line 3 from Form T81)		617	_____		
British Columbia logging tax credit					608
British Columbia corporate tax reduction for new small businesses (line E from certificate FIN 562)					654
British Columbia small business venture capital tax credit					644
Total credit available (including carryforward 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 7 of T2 return)					
