

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS
(2001 and later taxation years)

- Use this schedule if during the taxation year, the corporation:
 - 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 Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation Income Tax Guide*.
- For the regulation number to be entered in field 100 of Part 1 on page 2, see the chart below.

Regulation	Type of corporation	Type of entry in column B	Type of entry in column D
402	Corporations not specified below	Salaries and wages	Gross revenue
403	Insurance corporations	No entry required	Net premiums
404	Banks	Salaries and wages	Amount of loans and deposits
405	Trust and loan corporations	No entry required	Gross revenue
406(1) *	Railway corporations	Equated track miles/kilometres	Gross ton miles/kilometres
406(2) *	Railway corporations **	The allocation is in reference to the line of business, refer to the appropriate regulation for the type of allocation required	
407	Airline corporations	Capital cost of assets	Revenue plane mile/kilometres
408	Grain elevator operators	Salaries and wages	Bushels of grain received
409	Bus and truck operators	Salaries and wages	Number of miles/kilometres travelled
410	Ship operators	Salaries and wages ***	Port-call-tonnage
411	Pipeline operators	Salaries and wages	Number of miles/kilometres of pipeline
412	Divided businesses	The allocation is in reference to the line of business, refer to the appropriate regulation for the type of allocation required	
413	Non-resident corporations	The allocation is in reference to the line of business, refer to the appropriate regulation for the type of allocation required	

* Enter brackets when completing field 100 in Part 1 for this regulation.

** Operating an airline service, ships, hotels, or receiving substantial revenues from petroleum or natural gas royalties.

*** Only where taxable income exceeds allocable income.

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS
(2001 and later taxation years)

Corporation's name	Business Number	Taxation year-end Year Month Day
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Part 1

100 Allocation of taxable income—enter the regulation that applies (402 to 413) from page 1.

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 (Where either I or J is nil, do not multiply by 1/2)	Rate %	Provincial or territorial tax payable before credits (F x G)
Nfld. & Labrador	103		143				
Nfld. & Labrador offshore	104		144				
Prince Edward Island	105		145				
Nova Scotia	107		147				
Nova Scotia offshore	108		148				
New Brunswick	109		149				
Quebec	111		151				
Ontario	113		153				
Manitoba	115		155				
Sask.	117		157				
Alberta	119		159				
British Columbia	121		161				
Yukon	123		163				
N.W.T.	125		165				
Nunavut	126		166				
Outside Canada	127		167				
Total	129	I	169	J			

* For corporations other than those described under regulation 402, use the appropriate calculation described in the regulations to allocate taxable income.

Note: If the corporation has provincial or territorial tax payable, complete Part 2 on the following four pages.

Part 2

Provincial and territorial tax credits and rebates

Newfoundland and Labrador tax before credits	200	_____	
Add Newfoundland and Labrador offshore tax	205	_____	
Gross Newfoundland and Labrador tax		=====	▶ _____
Deduct:			
Newfoundland and Labrador political contribution tax credit	500	_____	
Contribution	891	_____	
Newfoundland and Labrador foreign tax credit	501	_____	
Newfoundland and Labrador manufacturing and processing profits tax credit (from Schedule 300)	503	_____	
Subtotal		=====	▶ _____
Total Newfoundland and Labrador tax payable before refundable credits (cannot be negative)			
Deduct:			
Newfoundland and Labrador research and development tax credit (from Schedule 301) ..	520	_____	
Newfoundland and Labrador film and video industry tax credit	521	_____	
Certificate number	821	_____	
Subtotal		=====	▶ _____
Net Newfoundland and Labrador tax payable or refundable credit (if a credit, enter amount in brackets)			209
			=====
Prince Edward Island tax before credits			210
Deduct:			
Prince Edward Island political contribution tax credit	525	_____	
Contribution	892	_____	
Prince Edward Island foreign tax credit	528	_____	
Prince Edward Island manufacturing and processing profits tax credit (from Schedule 320) ..	529	_____	
Prince Edward Island corporate investment tax credit (from Schedule 321)	530	_____	
Subtotal		=====	▶ _____
Net Prince Edward Island tax payable (cannot be negative)			214
			=====
Nova Scotia tax before credits			215
Add Nova Scotia offshore tax			
			220
Gross Nova Scotia tax		=====	▶ _____
Deduct:			
Nova Scotia political contribution tax credit	550	_____	
Contribution	893	_____	
Nova Scotia foreign tax credit	554	_____	
Nova Scotia ISO 9000 certification tax credit claimed	557	_____	
Credit available	822	_____	
Certificate number	823	_____	
Nova Scotia ISO 14000 certification tax credit claimed	558	_____	
Credit available	824	_____	
Certificate number	825	_____	
Nova Scotia prospectus tax credit claimed	559	_____	
Credit at the end of preceding taxation year	826	_____	
Current-year credit	827	_____	
Certificate number	828	_____	
Nova Scotia research and development tax credit (from Schedule 340)	560	_____	
Nova Scotia manufacturing and processing investment tax credit (from Schedule 344) ..	561	_____	
Nova Scotia corporate tax reduction for new small businesses (from Schedule 341)	556	_____	
Certificate number	834	_____	
Subtotal		=====	▶ _____
Total Nova Scotia tax payable before refundable credits (cannot be negative) (continued on page 4)			

Provincial and territorial tax credits and rebates – continued

Total Nova Scotia tax payable before refundable credits (cannot be negative) (continued from page 3) _____

Deduct:

Nova Scotia film industry tax credit	565	_____
Certificate number	836	_____
Nova Scotia research and development tax credit (from Schedule 340)	566	_____
Subtotal		_____ ▶

Net Nova Scotia tax payable or refundable credit (if a credit, enter amount in brackets) **224** _____

New Brunswick tax before credits **225** _____

Deduct:

New Brunswick political contribution tax credit	575	_____
Contribution	894	_____
New Brunswick foreign tax credit	576	_____
New Brunswick research and development tax credit (from Schedule 360)	577	_____
Subtotal		_____ ▢

Total New Brunswick tax payable before refundable credits (cannot be negative) _____

Deduct:

New Brunswick film tax credit	595	_____
Certificate number	850	_____

Net New Brunswick tax payable or refundable credit (if a credit, enter amount in brackets) **229** _____

Manitoba tax before credits **230** _____

Deduct:

Manitoba political contribution tax credit	600	_____
Contribution	895	_____
Manitoba foreign tax credit	601	_____
Manitoba manufacturing and processing tax credit (from Schedule 381)	605	_____
Manitoba research and development tax credit (from Schedule 380)	606	_____
Subtotal		_____ ▶

Total Manitoba tax payable before refundable credits (cannot be negative) _____

Deduct:

Manitoba film and video production tax credit	620	_____
Certificate number	856	_____

Net Manitoba tax payable or refundable credit (if a credit, enter amount in brackets) **234** _____

Provincial and territorial tax credits and rebates – continued

Saskatchewan tax before credits **235** _____

Deduct:

Saskatchewan political contribution tax credit **624** _____
 Contribution **890** _____

Saskatchewan foreign tax credit **625** _____
 Saskatchewan manufacturing and processing profits tax reduction (from Schedule 404) . . . **626** _____
 Saskatchewan manufacturing and processing tax credit (from Schedule 401) **629** _____
 Saskatchewan manufacturing and processing investment tax credit (from Schedule 402) **630** _____
 Saskatchewan research and development tax credit (from Schedule 403) **631** _____
 Saskatchewan royalty tax rebate (from Schedule 400) **632** _____

Subtotal = = = > _____

Total Saskatchewan tax payable before refundable credits (cannot be negative) _____

Deduct:

Saskatchewan qualifying environmental trust tax credit **641** _____
 Saskatchewan film employment tax credit **643** _____
 Certificate number **860** _____

Subtotal = = = > _____

Net Saskatchewan tax payable or refundable credit (if a credit, enter amount in brackets) **239** = = = _____

British Columbia tax before credits **240** _____

Add: Recapture of British Columbia SR&ED tax credit (from Form T666) **241** _____

Gross British Columbia tax = = = > _____

Deduct:

British Columbia two-year tax holiday for new small businesses (from Schedule 424) **655** _____
 Certificate number (from FIN 551) **879** _____

British Columbia foreign tax credit **650** _____
 British Columbia logging tax credit **651** _____
 British Columbia royalty and deemed income rebate (from Schedule 420) **652** _____
 British Columbia political contribution tax credit **653** _____
 Contribution **896** _____

British Columbia small business venture capital tax credit **656** _____
 Credit at the end of preceding taxation year **880** _____
 Current-year credit **881** _____
 Certificate number (from TCC 9712) **882** _____

British Columbia manufacturing and processing tax credit (from Schedule 426) **660** _____
 British Columbia SR&ED non-refundable tax credit (from Form T666) **659** _____

Subtotal = = = > _____

Total British Columbia tax payable before refundable credits (cannot be negative) _____

Deduct:

British Columbia qualifying environmental trust tax credit **670** _____
 British Columbia film and television tax credit (from Form T1196) **671** _____
 British Columbia production services tax credit (from Form T1197) **672** _____
 British Columbia mining exploration tax credit (from Schedule 421) **673** _____
 British Columbia SR&ED refundable tax credit (from Form T666) **674** _____

Subtotal = = = > _____

Net British Columbia tax payable or refundable credit (if a credit, enter amount in brackets) **244** = = = _____

Provincial and territorial tax credits and rebates – continued

Yukon tax before credits	245	
Deduct:		
Yukon political contribution tax credit	675	
Contribution	897	
Yukon foreign tax credit	676	
Yukon manufacturing and processing profits tax credit (from Schedule 440)	677	
Subtotal	▶	
Total Yukon tax payable before refundable credits (cannot be negative)		
Deduct:		
Yukon mineral exploration tax credit (from Schedule 441)	697	
Yukon research and development tax credit (from Schedule 442)	698	
Subtotal	▶	
Net Yukon tax payable (if a credit, enter amount in brackets)		
	249	
Northwest Territories tax before credits		
	250	
Deduct:		
Northwest Territories political contribution tax credit	700	
Contribution	898	
Northwest Territories foreign tax credit	701	
Northwest Territories investment tax credit (from Schedule 460)	705	
Subtotal	▶	
Net Northwest Territories tax payable (cannot be negative)		
	254	
Nunavut tax before credits		
	260	
Deduct:		
Nunavut political contribution tax credit	725	
Contribution	899	
Nunavut foreign tax credit	730	
Northwest Territories investment tax credit on investments made before April 1, 1999 (from Schedule 460)	734	
Nunavut investment tax credit (from Schedule 480)	735	
Subtotal	▶	
Net Nunavut tax payable (cannot be negative)		
	264	
Net provincial and territorial tax payable or refundable credits		
	255	

If the amount at line 255 is positive, enter net provincial and territorial tax payable on line 760 of page 8 of the T2 return.
 If the amount at line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of page 8 of the T2 return.