TAX CALCULATION SUPPLEMENTARY – CORPORATIONS (2006 and later tax years)

- Use this schedule if, during the tax 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 or 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 depends on the line of business; refer to the appropriate regulation for the type of allocation required		
407	Airline corporations	Capital cost of fixed assets ***	Revenue plane miles/kilometres	
408	Grain elevator operators	Salaries and wages	Bushels of grain received	
409	Bus and truck operators	Salaries and wages	Number of miles/kilometres driven	
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 depends on the line of business; refer to the appropriate regulation for the type of allocation required		
413	Non-resident corporations	The allocation depends on 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.
- *** Excluding aircraft.
- **** Only where taxable income exceeds allocable income.



TAX CALCULATION SUPPLEMENTARY – CORPORATIONS (2006 and later tax years)

Corporation's name	Business Number	Tax	year-end	
		Year	Month	Day
		1 1 1		ĺ

Part 1 – Allocation of taxable income					
100 Enter the regulation that applies (402 to 413) from page 1.					
A	В	С	D	E	F
Jurisdiction Tick "Yes" if the corporation had a permanent establishment in the	Total salaries and wages paid in jurisdiction	(B x taxable income) ÷ G	Gross revenue attributable to jurisdiction	(D x taxable income) ÷ H	income (C + E) x 1/2
jurisdiction during the tax year. *					where either G or H is nil, do not multiply by 1/2
Newfoundland and Labrador 1 Yes	103		143		
Newfoundland and Labrador offshore 1 Yes	104		144		
Prince Edward 005 1 Yes	105		145		
Nova Scotia 007	107		147		
Nova Scotia offshore 008 1 Yes	108		148		
New Brunswick 009 1 Yes	109		149		
Quebec 1 Yes	111		151		
Ontario 1 Yes	113		153		
Manitoba 015 1 Yes	115		155		
Saskatchewan 1 Yes	117		157		
Alberta 1 Yes	119		159		
British Columbia 1 Yes	121		161		
Yukon 023 1 Yes	123		163		
Northwest Territories 025	125		165		
Tres	126		166		
Outside Canada 1 Yes	127		167		
Total	129 G		169 H		

Notes:

- 1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see line 760 of the *T2 Corporation Income Tax Guide*.
- 2. If the corporation has provincial or territorial tax payable, complete Part 2 on the following four pages.

^{* &}quot;Permanent establishment" is defined in Regulation 400.

^{**} For corporations other than those described under Regulation 402, use the appropriate calculation described in the Regulations to allocate taxable income.

— Part 2 – Provincial and territorial tax payable, 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	501	
Newfoundland and Labrador foreign tax credit Newfoundland and Labrador manufacturing and processing profits		
tax credit (from Schedule 300)	503	
Newfoundland and Labrador direct equity tax credit (from Schedule 303)		
Newfoundland and Labrador small business tax holiday*	511	
Small business tax holiday certificate number (from Form NLSBTH)		
	btotal	>
Total Newfoundland and Labrador tax payable before refundable credits (cannot be negative)		
Deduct:	_	
Newfoundland and Labrador research and development tax credit (from Schedule 301) Newfoundland and Labrador film and video industry tax credit	520 521	
Certificate number		_
Su	btotal	
Net Newfoundland and Labrador tax payable or refundable credit (if a credit, enter amour	nt in brackets)	209
Prince Edward Island tax before credits		210
Deduct:		
Prince Edward Island political contribution tax credit	525	
Contribution 892	528	
Prince Edward Island foreign tax credit	529	
Prince Edward Island corporate investment tax credit (from Schedule 321)	530	
	btotal	
Not Drive a Edward Island to a navelle (connect by a section)		214
Net Prince Edward Island tax payable (cannot be negative)		

^{*} The amount of Newfoundland and Labrador small business tax holiday cannot be more than the gross Newfoundland and Labrador tax **minus** all other Newfoundland and Labrador tax credits (including the refundable credits).

 Part 2 - Provincial and territorial tax payable, tax credits, and rebates (con 	tinued) ————	
Nova Scotia tax before credits (from Schedule 346)	215	
Add: Nova Scotia offshore tay (from Schodulo 346)	220	
Nova Scotia offshore tax (from Schedule 346)	221	
Gross Nova Scotia tax Deduct:		
Nova Scotia political contribution tax credit	550	
Contribution 893	554	
Nova Scotia foreign tax credit Nova Scotia manufacturing and processing investment tax credit (from Schedule 344)	-	
Nova Scotia manufacturing and processing investment tax credit (from Schedule 344)	-	
Certificate number		
Subt	total	—
Total Nova Scotia tax payable before refundable credits (cannot be negative)		
Deduct: Nova Scotia film industry tay gradit	565	
Nova Scotia film industry tax credit Certificate number 836		
Nova Scotia research and development tax credit (from Schedule 340)	566	
Su	ubtotal	—
		224
Net Nova Scotia tax payable or refundable credit (if a credit, enter amount in brackets)		
New Brunswick tax before credits (from Schedule 366)	225	
Add: Recapture of New Brunswick research and development tax credit (from Schedule 360)		
Gross New Brunswick tax		>
Deduct:		· · · · · · · · · · · · · · · · · · ·
New Brunswick political contribution tax credit	575	
New Brunswick foreign tax credit New Brunswick non-refundable research and development tax credit (from Schedule 360)	577	
·	ubtotal	•
Total New Brunswick tax payable before refundable credits (cannot be negative)		
Deduct:	F	
New Brunswick film tax credit	595	
New Brunswick refundable research and development tax credit (from Schedule 360)	597	
,	ubtotal	•
Net New Brunswick tax payable or refundable credit (if a credit, enter amount in brackets)		229
Manife ha tay often the annual hypinage deduction and hefens other and its /frage Cahadul	- 202)	230
Manitoba tax after the small business deduction and before other credits (from Schedule Deduct:	e 383)	
Manitoba foreign tax credit	601	
Manitoba manufacturing investment tax credit (from Schedule 381)	605	
Manitoba research and development tax credit (from Schedule 380)		
Manitoba co-operative education tax credit (from Schedule 384)	007	
Manitoba odour–control tax credit (from Schedule 385)	ubtotal	•
Total Manitoba tax payable before refundable credits (cannot be negative)		
Deduct:		
Manitoba film and video production tax credit	620	
Certificate number	621	
Manitoba refundable manufacturing investment tax credit (from Schedule 381) Manitoba refundable co-operative education tax credit (from Schedule 384)	000	
Manitoba refundable co-operative education tax credit (from Schedule 364)		
corporations (from Schedule 385)	623	
	ıbtotal	234
Net Manitoba tax payable or refundable credit (if a credit, enter amount in brackets)		

The amount of Nova Scotia corporate tax reduction for new small businesses cannot be more than the gross Nova Scotia tax **minus** all other Nova Scotia tax credits (including the refundable credits).

— Part 2 – Provincial and territorial tax payable, tax credits, and rebates (cor	itinuea) ————	
Saskatchewan tax before credits (from Schedule 411)		235
Deduct:		
Saskatchewan political contribution tax credit	624	
Contribution 890	625	
Saskatchewan foreign tax credit		
Saskatchewan manufacturing and processing profits tax reduction (from Schedule 404) Saskatchewan manufacturing and processing investment tax credit (from Schedule 402)		
Saskatchewan research and development tax credit (from Schedule 403)	631	
Saskatchewan royalty tax rebate (from Schedule 400)	000	
Su	ubtotal	—
Total Saskatchewan tax payable before refundable credits (cannot be negative)		
Deduct:	0.44	
Saskatchewan qualifying environmental trust tax credit		
Saskatchewan film employment tax credit Certificate number 860	040	
Saskatchewan refundable manufacturing and processing investment tax credit		
(from Schedule 402)	644	
	ubtotal	
Net Saskatchewan tax payable or refundable credit (if a credit, enter amount in brackets).		239
net daskatellewall tax payable of refulldable credit (if a credit, effice almodift in blackets).		
	240	
British Columbia tax before credits (from Schedule 427)	240	
Add: Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666)	241	
Gross British Columbia tax		
Deduct:		
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	055	
Contribution British Columbia small business venture capital tax credit	656	
Credit at the end of preceding tax year		
Current-year credit 881	•	
Certificate number (from SBVC 10).	000	
British Columbia manufacturing and processing tax credit (from Schedule 426)		
	ubtotal	>
3.		
Total British Columbia tax payable before refundable credits (cannot be negative)		
Deduct:	670	
British Columbia qualifying environmental trust tax credit	074	
British Columbia film and television tax credit (from Form T1196) British Columbia production services tax credit (from Form T1197)	070	
British Columbia mining exploration tax credit (from Schedule 421)	673	
British Columbia SR&ED refundable tax credit (from Form T666)	674	
British Columbia book publishing tax credit (amount at line 886 multiplied by 90%)	665	
Book Publishing Industry Development Program contribution received in the tax year		
	ubtotal	>
		_
Net British Columbia tax payable or refundable credit (if a credit, enter amount in bracket	s)	244

Pulson tax before credits Deduct: Yukon political contribution tax credit Contribution Yukon political contribution tax credit Vision political contribution Total Yukon tax payable before refundable credits (cannot be negative) Deduct: Yukon manufacturing and processing profits tax credit (from Schedule 44ft) Total Yukon tax payable before refundable credits (cannot be negative) Deduct: Yukon mineral exploration tax credit (from Schedule 44ft) Yukon research and development tax credit (from Schedule 44ft) Sultotal Net Yukon tax payable or refundable credit (if a credit, enter amount in brackets) Net Yukon tax payable or refundable credit (if a credit, enter amount in brackets) Northwest Territories tax before credits Deduct: Ontribudion Northwest Territories political contribution tax credit Contribudion Northwest Territories investment tax credit (from Schedule 480) Net Northwest Territories investment tax credit (from Schedule 480) Net Northwest Territories investment tax credit Contribudion Nunavut tax before credits Deduct: Nunavut political contribution tax credit Contribudion Nunavut toesign tax credit Contribudion Nunavut toesign tax credit Contribudion Nunavut toesign tax credit (from Schedule 480) Nunavut toesign tax credit Nunavut toesign tax credit Nunavut toesign tax credit Nunavut toesign tax credit (from Schedule 480) Nunavut toesign tax credit Nunavut toesign tax credit Nunavut toesign tax credit Nunavut toesign tax credit (from Schedule 480) Nunavut tax payable (cannot be negative) Net Provincial and territorial tax payable or refundable credits Tite amount at line 255 is positive, enter five net provuncial and territorial tax payable on line 780 on page 6 of the T2 return	— Part 2 – Provincial and territorial tax payable, tax credits, and rebates	(continued) —	
Deduct: Violon political contribution tax credit Contribution Violon fosign fax credit Violon political contribution tax credit (from Schedule 440). Subtotal Total Yukon tax payable before refundable credits (cannot be negative) Deduct: Violon mineral exploration tax credit (from Schedule 441). Subtotal Net Yukon research and development tax credit (from Schedule 442). Subtotal Net Yukon tax payable or refundable credit (if a credit, enter amount in brackets). Northwest Territories tax before credits Deduct: Northwest Territories political contribution tax credit. Violon research and development tax credit (from Schedule 442). Subtotal Northwest Territories for tax payable (contribution tax credit. Violon research and subtotal (from Schedule 442). Subtotal Northwest Territories political contribution tax credit. Violonest Territories political contribution tax credit. Violonest Territories foreign tax credit. Violonest Territories investment tax credit (from Schedule 460). Subtotal Northwest Territories trax payable (cannot be negative). Subtotal Net Northwest Territories tax payable (cannot be negative). Subtotal Numanut foreign tax credit Numanut foreign tax credit Northwest Territories investment tax credit (in minerations investments made before April 1, 1569 (rom Schedule 460). Subtotal Numanut foreign tax credit Numanut foreign tax credit (from Schedule 480). Subtotal Numanut tax payable (cannot be negative). Subtotal Net Numanut tax payable (cannot be negative). Subtotal Net Provincial and territorial tax payable or refundable credits If the amount at line 256 is positive, enter the net provincial and territorial tax payable on line 760 on page 8 of the T2 return.			
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