

**TAX CALCULATION SUPPLEMENTARY – CORPORATIONS**
(2007 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 A, 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
(2007 and later tax years)**

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

Part 1 – Allocation of taxable income

100 Enter the regulation that applies (402 to 413) from page 1.

A	B	C	D	E	F
Jurisdiction Tick "Yes" if the corporation had a permanent establishment in the jurisdiction during the tax year. *	Total salaries and wages paid in jurisdiction	(B x taxable income) ÷ G	Gross revenue attributable to jurisdiction	(D x taxable income) ÷ H	** Allocation of taxable income (C + E) x 1/2 (where either G or H is nil, do not multiply by 1/2)
Newfoundland and Labrador 003 1 Yes <input type="checkbox"/>	103		143		
Newfoundland and Labrador offshore 004 1 Yes <input type="checkbox"/>	104		144		
Prince Edward Island 005 1 Yes <input type="checkbox"/>	105		145		
Nova Scotia 007 1 Yes <input type="checkbox"/>	107		147		
Nova Scotia offshore 008 1 Yes <input type="checkbox"/>	108		148		
New Brunswick 009 1 Yes <input type="checkbox"/>	109		149		
Quebec 011 1 Yes <input type="checkbox"/>	111		151		
Ontario 013 1 Yes <input type="checkbox"/>	113		153		
Manitoba 015 1 Yes <input type="checkbox"/>	115		155		
Saskatchewan 017 1 Yes <input type="checkbox"/>	117		157		
Alberta 019 1 Yes <input type="checkbox"/>	119		159		
British Columbia 021 1 Yes <input type="checkbox"/>	121		161		
Yukon 023 1 Yes <input type="checkbox"/>	123		163		
Northwest Territories 025 1 Yes <input type="checkbox"/>	125		165		
Nunavut 026 1 Yes <input type="checkbox"/>	126		166		
Outside Canada 027 1 Yes <input type="checkbox"/>	127		167		
Total	129	G	169	H	

* "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.

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.

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	891	
Newfoundland and Labrador foreign tax credit	501	
Newfoundland and Labrador manufacturing and processing profits tax credit (from Schedule 300)	503	
Newfoundland and Labrador direct equity tax credit (from Schedule 303)	505	
Newfoundland and Labrador resort property investment tax credit	507	
Newfoundland and Labrador small business tax holiday*	511	
Small business tax holiday certificate number	832	
	Subtotal	▶ _____
Total Newfoundland and Labrador tax payable before refundable credits (if negative, enter "0")		_____
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 corporate investment tax credit (from Schedule 321)	530	
	Subtotal	▶ _____
Net Prince Edward Island tax payable (if negative, enter "0")		214 _____
Nova Scotia tax before credits (from Schedule 346)	215	
Add:		
Nova Scotia offshore tax (from Schedule 346)	220	
Recapture of Nova Scotia research and development tax credit (from Schedule 340)	221	
Gross Nova Scotia tax		▶ _____
Deduct:		
Nova Scotia political contribution tax credit	550	
Contribution	893	
Nova Scotia foreign tax credit	554	
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 (if negative, enter "0")		_____
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 _____

* 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).

** 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 (continued)

New Brunswick tax before credits (from Schedule 366)	225	_____	
Add: Recapture of New Brunswick research and development tax credit (from Schedule 360)	573	_____	
Gross New Brunswick tax		=====	▶ _____
Deduct:			
New Brunswick political contribution tax credit	575	_____	
Contribution	894	_____	
New Brunswick foreign tax credit	576	_____	
New Brunswick non-refundable research and development tax credit (from Schedule 360)	577	_____	
Subtotal		=====	▶ _____
Total New Brunswick tax payable before refundable credits (if negative, enter "0")			_____
Deduct:			
New Brunswick film tax credit	595	_____	
Certificate number	850	_____	
New Brunswick refundable research and development tax credit (from Schedule 360)	597	_____	
Subtotal		=====	▶ _____
Net New Brunswick tax payable or refundable credit (if a credit, enter amount in brackets)	229		=====
Manitoba tax after the small business deduction and before other credits (from Schedule 383)	230		_____
Deduct:			
Manitoba foreign tax credit	601	_____	
Manitoba manufacturing investment tax credit (from Schedule 381)	605	_____	
Manitoba research and development tax credit (from Schedule 380)	606	_____	
Manitoba co-operative education tax credit (from Schedule 384)	603	_____	
Manitoba odour-control tax credit (from Schedule 385)	607	_____	
Subtotal		=====	▶ _____
Total Manitoba tax payable before refundable credits (if negative, enter "0")			_____
Deduct:			
Manitoba green energy equipment tax credit (from Schedule 386)	619	_____	
Manitoba film and video production tax credit*	620	_____	
Certificate number	856	_____	
Manitoba refundable manufacturing investment tax credit (from Schedule 381)	621	_____	
Manitoba refundable co-operative education tax credit (from Schedule 384)	622	_____	
Manitoba refundable odour-control tax credit for agricultural corporations (from Schedule 385)	623	_____	
Subtotal		=====	▶ _____
Net Manitoba tax payable or refundable credit (if a credit, enter amount in brackets)	234		=====

* If you received a certificate from the Manitoba Film and Sound Recording Development Corporation, enter the amount indicated on your certificate and the certificate number. Otherwise, use form T1002, *Manitoba Film and Video Production Tax Credit*, to calculate the amount of the credit.

Part 2 – Provincial and territorial tax payable, tax credits, and rebates (continued)

Saskatchewan tax before credits (from Schedule 411)	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 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 (if negative, enter "0")		
Deduct:		
Saskatchewan qualifying environmental trust tax credit	641	
Saskatchewan film employment tax credit	643	
Certificate number	860	
Saskatchewan refundable manufacturing and processing investment tax credit (from Schedule 402)	644	
Subtotal		▶
Net Saskatchewan tax payable or refundable credit (if a credit, enter amount in brackets)		239
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	653	
Contribution	896	
British Columbia small business venture capital tax credit	656	
Credit at the end of previous tax year	880	
Current-year credit	881	
Certificate number (from SBVC 10)	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 (if negative, enter "0")		
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	
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	886	
British Columbia training tax credit (from Schedule 428)	679	
Subtotal		▶
Net British Columbia tax payable or refundable credit (if a credit, enter amount in brackets)		244

Part 2 – Provincial and territorial tax payable, 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 (if negative, enter "0")			
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 or refundable credit (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 (if negative, enter "0")		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 (if negative, enter "0")		264	
Net provincial and territorial tax payable or refundable credits		255	

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