



**TAX CALCULATION SUPPLEMENTARY– CORPORATIONS
(2008 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 in Part 1); or
 - is claiming provincial or territorial tax credits or rebates (complete 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; see the appropriate regulation for the type of allocation required	
413	Non-resident corporations	The allocation depends on the line of business; see 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.
- *** Exclude aircraft.
- **** Only where taxable income exceeds allocable income.

**TAX CALCULATION SUPPLEMENTARY– CORPORATIONS
(2008 and later tax years)**

Corporation's name	Business Number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Tax year-end</td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	Tax year-end	Year	Month	Day				
Tax year-end	Year	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 pages.

Part 2 – Provincial and territorial tax payable, tax credits, and rebates

Newfoundland and Labrador

Newfoundland and Labrador tax before credits	200 _____		
Add:			
Newfoundland and Labrador offshore tax	205 _____		
Gross Newfoundland and Labrador tax		▶	_____ A1
Deduct:			
Newfoundland and Labrador political contribution tax credit	500 _____		
Contribution	891 _____		
Newfoundland and Labrador foreign tax credit (from Schedule 21)	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 (from Schedule 304)	507 _____		
Newfoundland and Labrador small business tax holiday*	511 _____		
Small business tax holiday certificate number	832 _____		
	Subtotal _____	▶	_____ B1
Total Newfoundland and Labrador tax payable before refundable credits (amount A1 minus amount B1) (if negative, enter "0") . . .			_____ C1
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 _____	▶	_____ D1
Net Newfoundland and Labrador tax payable or refundable credit (amount C1 minus amount D1)	209 _____		_____ E1

*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).

Prince Edward Island

Prince Edward Island tax before credits	210 _____		_____ A2
Deduct:			
Prince Edward Island political contribution tax credit	525 _____		
Contribution	892 _____		
Prince Edward Island foreign tax credit (from Schedule 21)	528 _____		
Prince Edward Island corporate investment tax credit (from Schedule 321)	530 _____		
	Subtotal _____	▶	_____ B2
Net Prince Edward Island tax payable (amount A2 minus amount B2) (if negative, enter "0")	214 _____		_____ C2

Include this amount at line 255 on page 7.

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

Nova Scotia

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		=====		A3
Deduct:				
Nova Scotia political contribution tax credit	550	_____		
Contribution	893	_____		
Nova Scotia foreign tax credit (from Schedule 21)	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		=====	▶	B3
Total Nova Scotia tax payable before refundable credits (amount A3 minus amount B3) (if negative, enter "0")				C3
Deduct:				
Nova Scotia film industry tax credit	565	_____		
Certificate number	836	_____		
Nova Scotia research and development tax credit (from Schedule 340)	566	_____		
Nova Scotia digital media tax credit	567	_____		
Certificate number	838	_____		
Subtotal		=====	▶	D3
Net Nova Scotia tax payable or refundable credit (amount C3 minus amount D3) (if a credit, enter amount in brackets) ..	224	=====		E3
Include this amount at line 255 on page 7.				

*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).

New Brunswick

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		=====	▶	A4
Deduct:				
New Brunswick political contribution tax credit	575	_____		
Contribution	894	_____		
New Brunswick foreign tax credit (from schedule 21)	576	_____		
New Brunswick non-refundable research and development tax credit (from Schedule 360)	577	_____		
Subtotal		=====	▶	B4
Total New Brunswick tax payable before refundable credits (amount A4 minus amount B4) (if negative, enter "0")				C4
Deduct:				
New Brunswick film tax credit	595	_____		
Certificate number	850	_____		
New Brunswick refundable research and development tax credit (from Schedule 360)	597	_____		
Subtotal		=====	▶	D4
Net New Brunswick tax payable or refundable credit (amount C4 minus amount D4)	229	=====		E4
(if a credit, enter amount in brackets) Include this amount at line 255 on page 7.				

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

Manitoba

Manitoba tax after the small business deduction and before other credits (from Schedule 383) **230** _____ A7

Deduct:

Manitoba foreign tax credit (from Schedule 21) **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** _____

Manitoba community enterprise investment tax credit (from Schedule 387) **608** _____

Subtotal _____ **▶** _____ B7

Total Manitoba tax payable before refundable credits (amount A7 **minus** amount B7) (if negative, enter "0") C7

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 _____ **▶** _____ D7

Net Manitoba tax payable or refundable credit (amount C7 **minus** amount D7) (if a credit, enter amount in brackets) **234** _____ E7

Include this amount at line 255 on page 7.

*If you received a certificate from the Manitoba Department of Finance it should be claimed on line 620. If you have more than one certificate, use schedule 382. If the certificate was issued by Manitoba Film and Sound Recording Development Corporation, complete form T1002, *Manitoba Film and Video Production Tax Credit*, to calculate the amount of the credit.

Saskatchewan

Saskatchewan tax before credits (from Schedule 411) **235** _____ A8

Deduct:

Saskatchewan political contribution tax credit **624** _____

Contribution **890** _____

Saskatchewan foreign tax credit (from Schedule 21) **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 _____ **▶** _____ B8

Total Saskatchewan tax payable before refundable credits (amount A8 **minus** amount B8) (if negative, enter "0") C8

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 _____ **▶** _____ D8

Net Saskatchewan tax payable or refundable credit (amount C8 **minus** amount D8) **239** _____ E8

(if a credit, enter amount in brackets) Include this amount at line 255 on page 7.

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

British Columbia

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	_____	▶	_____ A10
Gross British Columbia tax		=====		
Deduct:				
British Columbia foreign tax credit (from Schedule 21)	650	_____		
British Columbia logging tax credit	651	_____		
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	_____	▶	_____ B10
		Subtotal =====		
Total British Columbia tax payable before refundable credits (amount A10 minus amount B10) (if negative, enter "0")				_____ C10
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	_____	▶	_____ D10
		Subtotal =====		
Net British Columbia tax payable or refundable credit (amount C10 minus amount D10) (if a credit, enter amount in brackets) Include this amount at line 255 on page 7.	244	=====		_____ E10

Yukon

Yukon tax before credits	245	_____		_____ A11
Deduct:				
Yukon political contribution tax credit	675	_____		
Contribution	897	_____		
Yukon foreign tax credit (from Schedule 21)	676	_____		
Yukon manufacturing and processing profits tax credit (from Schedule 440)	677	_____	▶	_____ B11
		Subtotal =====		
Total Yukon tax payable before refundable credits (amount A11 minus amount B11) (if negative, enter "0")				_____ C11
Deduct:				
Yukon mineral exploration tax credit (from Schedule 441)	697	_____		
Yukon research and development tax credit (from Schedule 442)	698	_____	▶	_____ D11
		Subtotal =====		
Net Yukon tax payable or refundable credit (amount C11 minus amount D11) (if a credit, enter amount in brackets)	249	=====		_____ E11
Include this amount at line 255 on page 7.				

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

Northwest Territories

Northwest Territories tax before credits		250	_____	A12
Deduct:				
Northwest Territories political contribution tax credit		700	_____	
Contribution	898		_____	
Northwest Territories foreign tax credit (from Schedule 21)		701	_____	
Northwest Territories investment tax credit (from Schedule 460)		705	_____	
		Subtotal	_____▶	B12
Net Northwest Territories tax payable (amount A12 minus amount B12) (if negative, enter "0")		254	=====	C12
Include this amount at line 255 below.				

Nunavut

Nunavut tax before credits		260	_____	A13
Deduct:				
Nunavut political contribution tax credit		725	_____	
Contribution	899		_____	
Nunavut foreign tax credit (from Schedule 21)		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	_____▶	B13
Net Nunavut tax payable (amount A13 minus amount B13) (if negative, enter "0")		264	=====	C13
Include this amount at line 255 below.				

Summary

Enter the total net tax payable or refundable credits for all provinces and territories at line 255.

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.