



**TAX CALCULATION SUPPLEMENTARY – CORPORATIONS  
(1998 and later taxation years)**

|                     |                 |   |
|---------------------|-----------------|---|
| Name of corporation | Business Number | Taxation year end<br>Year    Month    Day |
|---------------------|-----------------|---|

- 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*.

**Part 1**

**100** Allocation of taxable income. Enter the Regulation that applies (402 to 413).

| A<br>Jurisdiction | B<br>Total salaries & wages paid in jurisdiction | C<br>(B x taxable income) ÷ I | D<br>Gross revenue attributable to jurisdiction | E<br>(D x taxable income) ÷ J | F<br>Allocation of taxable income (C + E) x 1/2<br><small>(Where either I or J is nil, do not multiply by 1/2)</small> | G<br>Rate % | H<br>Provincial or territorial tax payable before credits (F x G) |
|-------------------|--|-------------------------------|---|-------------------------------|--|-------------|---|
| Nfld.             | <b>103</b>                                       |                               | <b>143</b>                                      |                               |  |             |   |
| Nfld. Offshore    | <b>104</b>                                       |                               | <b>144</b>                                      |                               |  |             |   |
| P.E.I.            | <b>105</b>                                       |                               | <b>145</b>                                      |                               |  |             |   |
| N.S.              | <b>107</b>                                       |                               | <b>147</b>                                      |                               |  |             |   |
| N.S. Offshore     | <b>108</b>                                       |                               | <b>148</b>                                      |                               |  |             |   |
| N.B.              | <b>109</b>                                       |                               | <b>149</b>                                      |                               |  |             |   |
| Que.              | <b>111</b>                                       |                               | <b>151</b>                                      |                               |  |             |   |
| Ont.              | <b>113</b>                                       |                               | <b>153</b>                                      |                               |  |             |   |
| Man.              | <b>115</b>                                       |                               | <b>155</b>                                      |                               |  |             |   |
| Sask.             | <b>117</b>                                       |                               | <b>157</b>                                      |                               |  |             |   |
| Alta.             | <b>119</b>                                       |                               | <b>159</b>                                      |                               |  |             |   |
| B.C.              | <b>121</b>                                       |                               | <b>161</b>                                      |                               |  |             |   |
| Yukon             | <b>123</b>                                       |                               | <b>163</b>                                      |                               |  |             |   |
| N.W.T.            | <b>125</b>                                       |                               | <b>165</b>                                      |                               |  |             |   |
| Outside Canada    | <b>127</b>                                       |                               | <b>167</b>                                      |                               |  |             |   |
| <b>Total</b>      | <b>129</b>                                       | I                             | <b>169</b>                                      | J                             |  |             |   |

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

**Part 2**

**Provincial and territorial tax credits and rebates**

|  |                  |                  |
|--|------------------|------------------|
| <b>Newfoundland tax before credits</b> .....   | <b>200</b> _____ |                  |
| <b>Add Newfoundland offshore tax</b> .....   | <b>205</b> _____ |                  |
| Gross Newfoundland tax .....   | =====            | ▶ _____          |
| <b>Deduct:</b>   |                  |                  |
| Newfoundland political contribution tax credit .....   | <b>500</b> _____ |                  |
| Contribution .....   | <b>891</b> _____ |                  |
| Newfoundland foreign tax credit .....  | <b>501</b> _____ |                  |
| Newfoundland manufacturing and processing profits tax credit (from Schedule 300) .....                 | <b>503</b> _____ |                  |
| Subtotal .....   | =====            | ▶ _____          |
| Total Newfoundland tax payable before refundable credits (cannot be negative) .....                    |                  | _____            |
| <b>Deduct:</b>   |                  |                  |
| Newfoundland research and development tax credit (from Schedule 301) .....                             | <b>520</b> _____ |                  |
| Newfoundland film tax credit .....   | <b>521</b> _____ |                  |
| Certificate number .....   | <b>821</b> _____ |                  |
| Subtotal .....   | =====            | ▶ _____          |
| <b>Net Newfoundland tax payable or refundable credit</b> (if a credit, enter amount in brackets) ..... |                  | <b>209</b> _____ |
| <b>Prince Edward Island tax before credits</b> .....   |                  | <b>210</b> _____ |
| <b>Deduct:</b>   |                  |                  |
| Prince Edward Island political contribution tax credit .....   | <b>525</b> _____ |                  |
| Contribution .....   | <b>892</b> _____ |                  |
| Prince Edward Island foreign tax credit .....  | <b>528</b> _____ |                  |
| Prince Edward Island manufacturing and processing profits tax credit (from Schedule 320) .....         | <b>529</b> _____ |                  |
| Prince Edward Island corporate investment tax credit (from Schedule 321) .....                         | <b>530</b> _____ |                  |
| Subtotal .....   | =====            | ▶ _____          |
| <b>Net Prince Edward Island tax payable</b> (cannot be negative) .....                                 |                  | <b>214</b> _____ |
| <b>Nova Scotia tax before credits</b> .....  | <b>215</b> _____ |                  |
| <b>Add Nova Scotia offshore tax</b> .....  | <b>220</b> _____ |                  |
| Gross Nova Scotia tax .....  | =====            | ▶ _____          |
| <b>Deduct:</b>   |                  |                  |
| Nova Scotia political contribution tax credit .....  | <b>550</b> _____ |                  |
| Contribution .....   | <b>893</b> _____ |                  |
| Nova Scotia foreign tax credit .....   | <b>554</b> _____ |                  |
| Nova Scotia corporate tax reduction for new small businesses (from Schedule 341) .....                 | <b>556</b> _____ |                  |
| Certificate number .....   | <b>834</b> _____ |                  |
| Nova Scotia ISO 9000 certification tax credit claimed .....  | <b>557</b> _____ |                  |
| Credit available .....   | <b>822</b> _____ |                  |
| Certificate number .....   | <b>823</b> _____ |                  |
| Nova Scotia ISO 14000 certification tax credit claimed .....   | <b>558</b> _____ |                  |
| Credit available .....   | <b>824</b> _____ |                  |
| Certificate number .....   | <b>825</b> _____ |                  |
| Nova Scotia prospectus tax credit claimed .....  | <b>559</b> _____ |                  |
| Credit at the end of preceding taxation year .....   | <b>826</b> _____ |                  |
| Current year credit .....  | <b>827</b> _____ |                  |
| Certificate number .....   | <b>828</b> _____ |                  |
| Nova Scotia research and development tax credit (from Schedule 340) .....                              | <b>560</b> _____ |                  |
| Nova Scotia manufacturing and processing investment tax credit (from Schedule 344) .....               | <b>561</b> _____ |                  |
| Subtotal .....   | =====            | ▶ _____          |
| Total Nova Scotia tax payable before refundable credits (cannot be negative) .....                     |                  | _____            |
| <b>Deduct:</b>   |                  |                  |
| Nova Scotia film industry tax credit .....   | <b>565</b> _____ |                  |
| Certificate number .....   | <b>836</b> _____ |                  |
| Nova Scotia research and development tax credit (from Schedule 340) .....                              | <b>566</b> _____ |                  |
| Subtotal .....   | =====            | ▶ _____          |
| <b>Net Nova Scotia tax payable or refundable credit</b> (if a credit, enter amount in brackets) .....  |                  | <b>224</b> _____ |

**Provincial and territorial tax credits and rebates – continued**

**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** = = = \_\_\_\_\_

**Saskatchewan tax before credits** ..... **235** \_\_\_\_\_

**Deduct:**

Saskatchewan foreign tax credit ..... **625** \_\_\_\_\_

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 mining reclamation 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** = = = \_\_\_\_\_

**Provincial and territorial tax credits and rebates – continued**

|  |            |            |  |
|--|------------|------------|--|
| <b>British Columbia tax before credits</b> .....   |            | <b>240</b> |  |
| <b>Deduct:</b>   |            |            |  |
| British Columbia foreign tax credit .....  | <b>650</b> |            |  |
| British Columbia logging tax credit .....  | <b>651</b> |            |  |
| British Columbia royalty and deemed income rebate (from Schedule 420) .....                                | <b>652</b> |            |  |
| British Columbia political contribution tax credit .....   | <b>653</b> |            |  |
| Contribution .....   | <b>896</b> |            |  |
| British Columbia corporate tax reduction for new small businesses .....                                    | <b>655</b> |            |  |
| Certificate number (from FIN 562) .....  | <b>879</b> |            |  |
| British Columbia small business venture capital tax credit .....   | <b>656</b> |            |  |
| Credit at the end of preceding taxation year .....   | <b>880</b> |            |  |
| Current year credit .....  | <b>881</b> |            |  |
| Certificate number (from FIN 565) .....  | <b>882</b> |            |  |
| Subtotal .....   |            |            |  |
| Total British Columbia tax payable before refundable credits (cannot be negative) .....                    |            |            |  |
| <b>Deduct:</b>   |            |            |  |
| British Columbia mining reclamation tax credit .....   | <b>670</b> |            |  |
| British Columbia film and television tax credit .....  | <b>671</b> |            |  |
| British Columbia production services tax credit .....  | <b>672</b> |            |  |
| British Columbia mining exploration tax credit .....   | <b>673</b> |            |  |
| Subtotal .....   |            |            |  |
| <b>Net British Columbia tax payable or refundable credit</b> (if a credit, enter amount in brackets) ..... |            |            |  |
|  |            | <b>244</b> |  |
|  |            |            |  |
| <b>Yukon Territory tax before credits</b> .....  |            |            |  |
|  |            | <b>245</b> |  |
| <b>Deduct:</b>   |            |            |  |
| Yukon Territory political contribution tax credit .....  | <b>675</b> |            |  |
| Contribution .....   | <b>897</b> |            |  |
| Yukon foreign tax credit .....   | <b>676</b> |            |  |
| Yukon manufacturing and processing profits tax credit (from Schedule 440) .....                            | <b>677</b> |            |  |
| Subtotal .....   |            |            |  |
| Total Yukon tax payable before refundable credits (cannot be negative) .....                               |            |            |  |
| <b>Deduct:</b>   |            |            |  |
| Yukon mining reclamation tax credit .....  |            | <b>695</b> |  |
| <b>Net Yukon Territory tax payable</b> (if a credit, enter amount in brackets) .....                       |            |            |  |
|  |            | <b>249</b> |  |
|  |            |            |  |
| <b>Northwest Territories tax before credits</b> .....  |            |            |  |
|  |            | <b>250</b> |  |
| <b>Deduct:</b>   |            |            |  |
| Northwest Territories political contribution tax credit .....  | <b>700</b> |            |  |
| Contribution .....   | <b>898</b> |            |  |
| Northwest Territories foreign tax credit .....   | <b>701</b> |            |  |
| Northwest Territories investment tax credit (from Schedule 460) .....                                      | <b>705</b> |            |  |
| Subtotal .....   |            |            |  |
| <b>Net Northwest Territories tax payable</b> (cannot be negative) .....                                    |            |            |  |
|  |            | <b>254</b> |  |
|  |            |            |  |
| <b>Net provincial and territorial tax payable or refundable credits</b> .....                              |            |            |  |
|  |            | <b>255</b> |  |

If the amount at line 255 is positive, enter net provincial and territorial tax payable at line 760 on page 6 of the T2 return.  
 If the amount at line 255 is negative, enter the net provincial and territorial refundable tax credits at line 812 on page 6 of the T2 return.