



**TAX CALCULATION SUPPLEMENTARY – CORPORATIONS  
(1999 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*.
- See the chart below for the regulation number to be entered in field 100 of Part 1 on page 2.

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	Chartered 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  
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Name of corporation	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
Juris-diction	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.	<b>103</b>		<b>143</b>				
Nfld. Offshore	<b>104</b>		<b>144</b>				
P.E.I.	<b>105</b>		<b>145</b>				
Nova Scotia	<b>107</b>		<b>147</b>				
N.S. Offshore	<b>108</b>		<b>148</b>				
N.B.	<b>109</b>		<b>149</b>				
Quebec	<b>111</b>		<b>151</b>				
Ontario	<b>113</b>		<b>153</b>				
Manitoba	<b>115</b>		<b>155</b>				
Sask.	<b>117</b>		<b>157</b>				
Alberta	<b>119</b>		<b>159</b>				
British Columbia	<b>121</b>		<b>161</b>				
Yukon	<b>123</b>		<b>163</b>				
N.W.T.	<b>125</b>		<b>165</b>				
Nunavut	<b>126</b>		<b>166</b>				
Outside Canada	<b>127</b>		<b>167</b>				
<b>Total</b>	<b>129</b>	I	<b>169</b>	J			

\* For corporations other than those described under regulation 402, use the appropriate calculation described in the regulations for the allocation of 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**

<b>Newfoundland tax before credits</b> .....	<b>200</b>	_____	
<b>Add</b> Newfoundland offshore tax .....	<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 and video industry 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</b>			
Nova Scotia offshore tax .....	<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) (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 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 mining reclamation tax credit . . . . . **641** \_\_\_\_\_

Saskatchewan film employment tax credit . . . . . **643** \_\_\_\_\_

Certificate number ..... **360** \_\_\_\_\_

Subtotal                      ▶ \_\_\_\_\_

**Net Saskatchewan tax payable or refundable credit** (if a credit, enter amount in brackets) . . . . . **239** \_\_\_\_\_

**British Columbia tax before credits** ..... **240** \_\_\_\_\_

**Deduct:**

British Columbia two-year tax holiday for new small businesses (from Schedule 424) . . . . . **655** \_\_\_\_\_

Certificate number (from FIN 551) . . . . . **379** \_\_\_\_\_

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 . . . . . **396** \_\_\_\_\_

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 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 mining reclamation 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	.....	<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) ..... \_\_\_\_\_

**Deduct:**

Yukon mineral exploration tax credit (from Schedule 441)	.....	<b>697</b>	_____
<b>Net Yukon tax payable</b> (if a credit, enter amount in brackets)	.....	<b>249</b>	=====

**Northwest Territories tax before credits** ..... **250** \_\_\_\_\_

**Deduct:**

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	=====▶ _____

**Net Northwest Territories tax payable** (cannot be negative) ..... **254** =====

**Nunavut tax before credits** ..... **260** \_\_\_\_\_

**Deduct:**

Nunavut political contribution tax credit	.....	<b>725</b>	_____
Contribution	.....	<b>899</b>	_____
Nunavut foreign tax credit	.....	<b>730</b>	_____
Nunavut investment tax credit (from Schedule 480)	.....	<b>735</b>	_____
		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 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.