



TAX CALCULATION SUPPLEMENTARY – CORPORATIONS
(2003 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 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 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 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.

*** Only where taxable income exceeds allocable income.

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Corporation's name	Business Number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Taxation year-end</td> </tr> <tr> <td style="text-align: center;">Year Month Day</td> </tr> <tr> <td style="text-align: center;"> </td> </tr> </table>	Taxation year-end	Year Month Day	
Taxation year-end					
Year Month Day					

Part 1 – Allocation of taxable income

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

A Jurisdiction	B Total salaries and wages paid in jurisdiction	C (B x taxable income) ÷ G	D Gross revenue attributable to jurisdiction	E (D x taxable income) ÷ H	F * Allocation of taxable income (C + E) x 1/2 <small>(where either G or H is nil, do not multiply by 1/2)</small>
Newfoundland and Labrador	103		143		
Newfoundland and Labrador offshore	104		144		
Prince Edward Island	105		145		
Nova Scotia	107		147		
Nova Scotia offshore	108		148		
New Brunswick	109		149		
Quebec	111		151		
Ontario	113		153		
Manitoba	115		155		
Saskatchewan	117		157		
Alberta	119		159		
British Columbia	121		161		
Yukon	123		163		
Northwest Territories	125		165		
Nunavut	126		166		
Outside Canada	127		167		
Total		G	169	H	

* 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 item 133 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	_____	
Recapture of Newfoundland and Labrador direct equity tax credit	206	_____	
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	505	_____	
Newfoundland and Labrador small business tax holiday*	511	_____	
Small business tax holiday certificate number (from Form NLSBTH)	832	_____	
		Subtotal	▶ _____
Total Newfoundland and Labrador tax payable before refundable credits (cannot be negative)			_____
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 manufacturing and processing profits tax credit (from Schedule 320)	529	_____	
Prince Edward Island corporate investment tax credit (from Schedule 321)	530	_____	
		Subtotal	▶ _____
Net Prince Edward Island tax payable (cannot be negative)	214		=====

* 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 (continued)

Nova Scotia tax before credits	215	_____	
Add:			
Nova Scotia offshore tax	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 prospectus tax credit claimed	559	_____	
Credit at the end of preceding taxation year	826	_____	
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 (cannot be negative)			_____
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 (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 (cannot be negative)			_____
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 co-operative education tax credit	603	_____	
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 _____

* 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 credits (including the refundable credits).

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 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 qualifying environmental trust 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
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 two-year tax holiday for new small businesses (from Schedule 424)	655	
Certificate number (from FIN 551)	879	
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 preceding taxation 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 (cannot be negative)		
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 taxation year	886	
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 (cannot be negative)		
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 (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 (cannot be negative)		
	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 (cannot be negative)		
	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.