



**TAX CALCULATION SUPPLEMENTARY – CORPORATIONS**  
**(2008 and later tax years and Ontario 2009 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 (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; see 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 and Ontario 2009 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-bottom: 1px solid black; width: 10%;"></td> <td style="border-bottom: 1px solid black; width: 10%;"></td> <td style="border-bottom: 1px solid black; width: 10%;"></td> <td style="border-bottom: 1px solid black; width: 10%;"></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 Jurisdiction Tick <b>yes</b> if the corporation had a permanent establishment in the jurisdiction during the tax year.*	B Total salaries and wages paid in jurisdiction	C (B × taxable income) ÷ G	D Gross revenue attributable to jurisdiction	E (D × taxable income) ÷ H	F Allocation of taxable income (C + E) × 1/2 **  ( where either G or H is nil, do not multiply by 1/2 )
Newfoundland and Labrador <b>003</b> 1 Yes <input type="checkbox"/>	<b>103</b>		<b>143</b>		
Newfoundland and Labrador offshore <b>004</b> 1 Yes <input type="checkbox"/>	<b>104</b>		<b>144</b>		
Prince Edward Island <b>005</b> 1 Yes <input type="checkbox"/>	<b>105</b>		<b>145</b>		
Nova Scotia <b>007</b> 1 Yes <input type="checkbox"/>	<b>107</b>		<b>147</b>		
Nova Scotia offshore <b>008</b> 1 Yes <input type="checkbox"/>	<b>108</b>		<b>148</b>		
New Brunswick <b>009</b> 1 Yes <input type="checkbox"/>	<b>109</b>		<b>149</b>		
Quebec <b>011</b> 1 Yes <input type="checkbox"/>	<b>111</b>		<b>151</b>		
Ontario <b>013</b> 1 Yes <input type="checkbox"/>	<b>113</b>		<b>153</b>		
Manitoba <b>015</b> 1 Yes <input type="checkbox"/>	<b>115</b>		<b>155</b>		
Saskatchewan <b>017</b> 1 Yes <input type="checkbox"/>	<b>117</b>		<b>157</b>		
Alberta <b>019</b> 1 Yes <input type="checkbox"/>	<b>119</b>		<b>159</b>		
British Columbia <b>021</b> 1 Yes <input type="checkbox"/>	<b>121</b>		<b>161</b>		
Yukon <b>023</b> 1 Yes <input type="checkbox"/>	<b>123</b>		<b>163</b>		
Northwest Territories <b>025</b> 1 Yes <input type="checkbox"/>	<b>125</b>		<b>165</b>		
Nunavut <b>026</b> 1 Yes <input type="checkbox"/>	<b>126</b>		<b>166</b>		
Outside Canada <b>027</b> 1 Yes <input type="checkbox"/>	<b>127</b>		<b>167</b>		
<b>Total</b>	<b>129</b>	<b>G</b>	<b>169</b>	<b>H</b>	

\* "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**

<b>Newfoundland and Labrador tax before credits</b> .....	<b>200</b> _____		
<b>Add:</b> Newfoundland and Labrador offshore tax .....	<b>205</b> _____		
Gross Newfoundland and Labrador tax .....	=====	▶	_____ A1
<b>Deduct:</b>			
Newfoundland and Labrador political contribution tax credit .....	<b>500</b> _____		
Contribution .....	<b>891</b> _____		
Newfoundland and Labrador foreign tax credit (from Schedule 21) .....	<b>501</b> _____		
Newfoundland and Labrador manufacturing and processing profits tax credit (from Schedule 300) .....	<b>503</b> _____		
Newfoundland and Labrador direct equity tax credit (from Schedule 303) .....	<b>505</b> _____		
Newfoundland and Labrador resort property investment tax credit (from Schedule 304) .....	<b>507</b> _____		
Newfoundland and Labrador small business tax holiday * .....	<b>511</b> _____		
Small business tax holiday certificate number (from Form NLSBTH) .....	<b>832</b> _____		
	Subtotal	▶	_____ B1
Total Newfoundland and Labrador tax payable before refundable credits (amount A1 <b>minus</b> amount B1) (if negative, enter "0") .....			_____ C1
<b>Deduct:</b>			
Newfoundland and Labrador research and development tax credit (from Schedule 301) .....	<b>520</b> _____		
Newfoundland and Labrador film and video industry tax credit .....	<b>521</b> _____		
Certificate number .....	<b>821</b> _____		
	Subtotal	▶	_____ D1
<b>Net Newfoundland and Labrador tax payable or refundable credit</b> (amount C1 <b>minus</b> amount D1) .....	<b>209</b> _____		_____ E1

(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.

\* 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**

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

Include this amount on line 255 on page 8.

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

**Nova Scotia**

<b>Nova Scotia tax before credits</b> (from Schedule 346) . . . . .	<b>215</b>	_____	
<b>Add:</b>			
Nova Scotia offshore tax (from Schedule 346) . . . . .	<b>220</b>	_____	
Recapture of Nova Scotia research and development tax credit (from Schedule 340) . . . . .	<b>221</b>	_____	
Gross Nova Scotia tax . . . . .		=====	▶ _____ A3
<b>Deduct:</b>			
Nova Scotia political contribution tax credit . . . . .	<b>550</b>	_____	
Contribution . . . . .	<b>893</b>	_____	
Nova Scotia foreign tax credit (from Schedule 21) . . . . .	<b>554</b>	_____	
Nova Scotia manufacturing and processing investment tax credit (from Schedule 344) . . . . .	<b>561</b>	_____	
Nova Scotia corporate tax reduction for new small businesses * (from Schedule 341) . . . . .	<b>556</b>	_____	
Certificate number . . . . .	<b>834</b>	_____	
		Subtotal	▶ _____ B3
Total Nova Scotia tax payable before refundable credits (amount A3 <b>minus</b> amount B3) (if negative, enter "0") . . . . .			_____ C3
<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>	_____	
Nova Scotia digital media tax credit . . . . .	<b>567</b>	_____	
Certificate number . . . . .	<b>838</b>	_____	
		Subtotal	▶ _____ D3
<b>Net Nova Scotia tax payable or refundable credit</b> (amount C3 <b>minus</b> amount D3) (if a credit, enter amount in brackets) . . . . .	<b>224</b>	=====	_____ E3

Include this amount on line 255 on page 8.

\* 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**

<b>New Brunswick tax before credits</b> (from Schedule 366) . . . . .	<b>225</b>	_____	
<b>Add:</b>			
Recapture of New Brunswick research and development tax credit (from Schedule 360) . . . . .	<b>573</b>	_____	
Gross New Brunswick tax . . . . .		=====	▶ _____ A4
<b>Deduct:</b>			
New Brunswick political contribution tax credit . . . . .	<b>575</b>	_____	
Contribution . . . . .	<b>894</b>	_____	
New Brunswick foreign tax credit (from Schedule 21) . . . . .	<b>576</b>	_____	
New Brunswick non-refundable research and development tax credit (from Schedule 360) . . . . .	<b>577</b>	_____	
		Subtotal	▶ _____ B4
Total New Brunswick tax payable before refundable credits (amount A4 <b>minus</b> amount B4) (if negative, enter "0") . . . . .			_____ C4
<b>Deduct:</b>			
New Brunswick film tax credit . . . . .	<b>595</b>	_____	
Certificate number . . . . .	<b>850</b>	_____	
New Brunswick refundable research and development tax credit (from Schedule 360) . . . . .	<b>597</b>	_____	
		Subtotal	▶ _____ D4
<b>Net New Brunswick tax payable or refundable credit</b> (amount C4 <b>minus</b> amount D4) . . . . .	<b>229</b>	=====	_____ E4

(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.

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

**Ontario**

<b>Ontario basic income tax</b> (from Schedule 500) .....	<b>270</b>	
<b>Deduct:</b> Ontario small business deduction (from Schedule 500) .....	<b>402</b>	
Subtotal (if negative, enter "0") .....		▶ <u>                    </u> A6
<b>Add:</b>		
Surtax re Ontario small business deduction (from Schedule 500) .....	<b>272</b>	
Ontario additional tax re Crown royalties (from Schedule 504) .....	<b>274</b>	
Ontario transitional tax debits (from Schedule 506) .....	<b>276</b>	
Recapture of Ontario research and development tax credit (from Schedule 508) .....	<b>277</b>	
Subtotal .....		▶ <u>                    </u> B6
Subtotal (amount A6 <b>plus</b> amount B6) .....		<u>                    </u> C6
<b>Deduct:</b>		
Ontario resource tax credit (from Schedule 504) .....	<b>404</b>	
Ontario tax credit for manufacturing and processing (from Schedule 502) .....	<b>406</b>	
Ontario foreign tax credit (from Schedule 21) .....	<b>408</b>	
Ontario credit union tax reduction (from Schedule 500) .....	<b>410</b>	
Ontario transitional tax credits (from Schedule 506) .....	<b>414</b>	
Subtotal .....		▶ <u>                    </u> D6
Subtotal (amount C6 <b>minus</b> amount D6) (if negative, enter "0") .....		<u>                    </u> E6
Ontario research and development tax credit (from Schedule 508) .....	<b>416</b>	
Ontario corporate income tax payable before Ontario corporate minimum tax credit (amount E6 <b>minus</b> amount on line 416) .....		<u>                    </u> F6 (if negative, enter "0")
<b>Deduct:</b> Ontario corporate minimum tax credit (from Schedule 510) .....	<b>418</b>	
Ontario corporate income tax payable (amount F6 <b>minus</b> amount on line 418) (if negative, enter "0") .....		<u>                    </u> G6
<b>Add:</b>		
Ontario corporate minimum tax (from Schedule 510) .....	<b>278</b>	
Ontario special additional tax on life insurance corporations (from Schedule 512) .....	<b>280</b>	
Ontario capital tax (from Schedule 514 or Schedule 515, whichever applies) .....	<b>282</b>	
Subtotal .....		▶ <u>                    </u> H6
Total Ontario tax payable before refundable credits (amount G6 <b>plus</b> amount H6) .....		<u>                    </u> I6
<b>Deduct:</b>		
Ontario qualifying environmental trust tax credit .....	<b>450</b>	
Ontario co-operative education tax credit (from Schedule 550) .....	<b>452</b>	
Ontario apprenticeship training tax credit (from Schedule 552) .....	<b>454</b>	
Ontario computer animation and special effects tax credit (from Schedule 554) .....	<b>456</b>	
Ontario film and television tax credit (from Schedule 556) .....	<b>458</b>	
Ontario production services tax credit (from Schedule 558) .....	<b>460</b>	
Ontario interactive digital media tax credit (from Schedule 560) .....	<b>462</b>	
Ontario sound recording tax credit (from Schedule 562) .....	<b>464</b>	
Ontario book publishing tax credit (from Schedule 564) .....	<b>466</b>	
Ontario innovation tax credit (from Schedule 566) .....	<b>468</b>	
Ontario business-research institute tax credit (from Schedule 568) .....	<b>470</b>	
Subtotal .....		▶ <u>                    </u> J6
<b>Net Ontario tax payable or refundable credit</b> (amount I6 <b>minus</b> amount J6) .....	<b>290</b>	<u>                    </u> K6 (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.

**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-op education and apprenticeship 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 interactive digital media tax credit ..... **614** \_\_\_\_\_

Manitoba book publishing tax credit (from Schedule 389) ..... **615** \_\_\_\_\_

Manitoba green energy equipment tax credit ..... **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-op education and apprenticeship 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) ..... **234** \_\_\_\_\_ E7  
 (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.

\* 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 on line 255 on page 8.

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

**British Columbia**

<b>British Columbia tax before credits</b> (from Schedule 427) . . . . .	<b>240</b>	_____	
<b>Add:</b>			
Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666) . . . . .	<b>241</b>	_____	
Gross British Columbia tax . . . . .		=====	▶ _____ A10
<b>Deduct:</b>			
British Columbia foreign tax credit (from Schedule 21) . . . . .	<b>650</b>	_____	
British Columbia logging tax credit . . . . .	<b>651</b>	_____	
British Columbia political contribution tax credit . . . . .	<b>653</b>	_____	
Contribution . . . . .	<b>896</b>	_____	
British Columbia small business venture capital tax credit . . . . .	<b>656</b>	_____	
Credit at the end of previous tax year . . . . .	<b>880</b>	_____	
Current-year credit . . . . .	<b>881</b>	_____	
Certificate number (from SBVC 10) . . . . .	<b>882</b>	_____	
British Columbia manufacturing and processing tax credit (from Schedule 426) . . . . .	<b>660</b>	_____	
British Columbia SR&ED non-refundable tax credit (from Form T666) . . . . .	<b>659</b>	_____	
		Subtotal	===== ▶ _____ B10
Total British Columbia tax payable before refundable credits (amount A10 minus amount B10) (if negative, enter "0") . . . . .			_____ C10
<b>Deduct:</b>			
British Columbia qualifying environmental trust tax credit . . . . .	<b>670</b>	_____	
British Columbia film and television tax credit (from Form T1196) . . . . .	<b>671</b>	_____	
British Columbia production services tax credit (from Form T1197) . . . . .	<b>672</b>	_____	
British Columbia mining exploration tax credit (from Schedule 421) . . . . .	<b>673</b>	_____	
British Columbia SR&ED refundable tax credit (from Form T666) . . . . .	<b>674</b>	_____	
British Columbia book publishing tax credit (amount on line 886 multiplied by 90%) . . . . .	<b>665</b>	_____	
Book Publishing Industry Development Program contribution received in the tax year . . . . .	<b>886</b>	_____	
British Columbia training tax credit (from Schedule 428) . . . . .	<b>679</b>	_____	
		Subtotal	===== ▶ _____ D10
<b>Net British Columbia tax payable or refundable credit</b> (amount C10 minus amount D10) . . . . .	<b>244</b>	=====	_____ E10
(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.			

**Yukon**

<b>Yukon tax before credits</b> . . . . .	<b>245</b>	_____	_____ A11
<b>Deduct:</b>			
Yukon political contribution tax credit . . . . .	<b>675</b>	_____	
Contribution . . . . .	<b>897</b>	_____	
Yukon foreign tax credit (from Schedule 21) . . . . .	<b>676</b>	_____	
Yukon manufacturing and processing profits tax credit (from Schedule 440) . . . . .	<b>677</b>	_____	
		Subtotal	===== ▶ _____ B11
Total Yukon tax payable before refundable credits (amount A11 minus amount B11) (if negative, enter "0") . . . . .			_____ C11
<b>Deduct:</b>			
Yukon mineral exploration tax credit (from Schedule 441) . . . . .	<b>697</b>	_____	
Yukon research and development tax credit (from Schedule 442) . . . . .	<b>698</b>	_____	
		Subtotal	===== ▶ _____ D11
<b>Net Yukon tax payable or refundable credit</b> (amount C11 minus amount D11) (if a credit, enter amount in brackets) . . .	<b>249</b>	=====	_____ E11
Include this amount on line 255 on page 8.			

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

**Northwest Territories**

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

**Nunavut**

<b>Nunavut tax before credits</b> .....	<b>260</b>	_____	A13
<b>Deduct:</b>			
Nunavut political contribution tax credit .....	<b>725</b>	_____	
Contribution .....	<b>899</b>	_____	
Nunavut foreign tax credit (from Schedule 21) .....	<b>730</b>	_____	
Northwest Territories investment tax credit on investments made before April 1, 1999 (from Schedule 460) .....	<b>734</b>	_____	
Nunavut investment tax credit (from Schedule 480) .....	<b>735</b>	_____	
	Subtotal	_____ ▶	B13
<b>Net Nunavut tax payable</b> (amount A13 minus amount B13) (if negative, enter "0") .....	<b>264</b>	=====	C13
Include this amount on line 255 below.			

**Summary**

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

**Net provincial and territorial tax payable or refundable credits** ..... **255** =====

If the amount on 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 on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 on page 8 of the T2 return.