

TAX CALCULATION SUPPLEMENTARY – CORPORATIONS (1997 and later taxation years)

Name of corporation	Account / business number	Taxation year end Day Month Year
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- Use this form for a corporation, that during the taxation year:
 - had a permanent establishment in more than one jurisdiction (if the corporation has no taxable income, complete only columns B and D); or
 - is claiming provincial and territorial tax credits or rebates (see reverse).
- Regulations mentioned on this form are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation Income Tax Guide*, items 92 to 103.

Part 1

Allocation of taxable income (Regulation 402). If any of Regulations 403 to 413 apply, a separate calculation is required.

(**501** For department use)

A	B	C	D	E	F	G	H
Jurisdiction	Total salaries and 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 <small>(Where either I or J is nil, do not multiply by 1/2)</small>	Rate %	Provincial or territorial tax payable before credits (F x G)
Nfld.	503		533				
P.E.I.	505		535				
N.S.	507		537				
N.B.	509		539				
Que.	511		541				
Ont.	513		543				
Man.	515		545				
Sask.	517		547				
Alta.	519		549				
B.C.	521		551				
Yukon	523		553				
N.W.T.	525		555				
N.S. Offshore	508		538				
Nfld. Offshore	506		536				
Other	527		557				
Total	529	I	559	J			K

Enter amount K on line 139 on page 7 of the T2 Return.

Part 2

Provincial and territorial tax credits and rebates

Total provincial and territorial foreign tax credits		601	_____
Newfoundland			
Newfoundland political contribution tax credit	Contribution	602	_____ Credit 603 _____
Newfoundland manufacturing and processing profits tax credit (from Form T1100)			681 _____
Prince Edward Island			
Prince Edward Island political contribution tax credit	Contribution	630	_____ Credit 632 _____
Prince Edward Island corporate investment tax credit (from Form T1092)			763 _____
Eligible expenditures		760	_____
Prince Edward Island manufacturing and processing profits tax credit (from Form T1091)			682 _____
Nova Scotia			
Nova Scotia political contribution tax credit	Contribution	616	_____ Credit 612 _____
Nova Scotia corporate tax reduction for new small businesses (from Form T701)			668 _____
Nova Scotia research and development tax credit (from Form T85)			671 _____
Eligible expenditures		670	_____
Nova Scotia manufacturing and processing investment tax credit (from Form T1168)			783 _____
Eligible expenditures		780	_____
Nova Scotia ISO 9000 certification tax credit			613 _____
Nova Scotia ISO 14000 certification tax credit			653 _____
Nova Scotia prospectus tax credit			779 _____
New Brunswick			
New Brunswick political contribution tax credit	Contribution	622	_____ Credit 624 _____
New Brunswick research and development tax credit (from Form T1111)			773 _____
Eligible expenditures		770	_____
Manitoba			
Manitoba political contribution tax credit	Contribution	620	_____ Credit 619 _____
Manitoba corporate tax reduction for new small businesses (from Form T800) – Amount of reduction.			611 _____
Rate of reduction		610	_____ %
Manitoba manufacturing and processing tax credit (from Form T1089)			753 _____
Eligible expenditures		750	_____
Manitoba research and development tax credit (from Form T1088)			758 _____
Eligible expenditures		755	_____
Saskatchewan			
Saskatchewan royalty tax rebate (from Form T70)			605 _____
Royalty tax rebate carry-forward from previous year		614	_____
Adjusted attributed Canadian royalties and taxes		615	_____
Saskatchewan venture capital tax credit			637 _____
Total credit available (including carryforward of _____)		636	_____
Saskatchewan livestock investment tax credit			639 _____
Total livestock investment tax credit carryforward from previous year		638	_____
Saskatchewan livestock facilities tax credit			676 _____
Total livestock facilities tax credit carryforward from previous year		678	_____
Saskatchewan manufacturing and processing tax credit (from Form T1101)			768 _____
Saskatchewan manufacturing and processing investment tax credit (from Form T1128)			777 _____
Eligible expenditures		765	_____
British Columbia			
British Columbia political contribution tax credit	Contribution	606	_____ Credit 604 _____
British Columbia royalty and deemed income rebate (addition) (line 4 from Form T81)			607 _____
British Columbia tax otherwise payable (line 3 from Form T81)		617	_____
British Columbia logging tax credit			608 _____
British Columbia corporate tax reduction for new small businesses (line E from certificate FIN 562)			654 _____
British Columbia small business venture capital tax credit			644 _____
Total credit available (including carryforward of _____)		642	_____
Yukon Territory			
Yukon Territory political contribution tax credit	Contribution	626	_____ Credit 628 _____
Yukon manufacturing and processing profits tax credit (from Form T572)			634 _____
Northwest Territories			
Northwest Territories political contribution tax credit	Contribution	648	_____ Credit 609 _____
Total provincial and territorial tax credits and rebates (enter on line 141 on page 7 of T2 return)			
