



Tax Calculation Supplementary – Corporations (2018 and later tax years)

- Use this schedule if, during the tax year, your 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);
 - is claiming provincial or territorial tax credits or rebates (see Part 2); or
 - has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).
- All legislative references are to 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
404.1	Federal credit unions	Salaries and wages	Amount of loans and deposits
405	Trust and loan corporations	No entry required	Gross revenue
406(1) (Note 1)	Railway corporations	Equated track miles/kilometres	Gross ton miles/kilometres
406(2) (Note 1)	Railway corporations (Note 2)	The method of allocation depends on the business line – see the proper regulation.	
407	Airline corporations	Capital cost of fixed assets (Note 3)	Revenue plane miles/kilometres (Note 4)
408	Grain elevator operators	Salaries and wages	Bushels of grain received
409	Bus and truck operators	Salaries and wages	Miles/kilometres driven
410 (Note 5)	Ship operators	Salaries and wages (Note 6)	Port-call-tonnage
411	Pipeline operators	Salaries and wages	Miles/kilometres of pipeline
412	Divided businesses	The method of allocation depends on the business line – see the proper regulation.	
413	Non-resident corporations	The method of allocation depends on the business line – see the proper regulation.	

Note 1: Enter brackets when completing line 100 in Part 1 for this regulation.

Note 2: Operating an airline service, ships, hotels, or receiving substantial revenues from petroleum or natural gas royalties.

Note 3: Exclude aircraft.

Note 4: Exclude miles/kilometres flown over the territorial waters of Canada.

Note 5: In Part 1, instead of taxable income, use the excess of taxable income over allocable income for the calculation in column C and allocable income for the calculation in column E.

Note 6: Only where taxable income exceeds allocable income.

Tax Calculation Supplementary – Corporations (2018 and later tax years)

Corporation's name	Business number	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 yes 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 003 Yes <input type="checkbox"/>	103		143		
Newfoundland and Labrador Offshore 004 Yes <input type="checkbox"/>	104		144		
Prince Edward Island 005 Yes <input type="checkbox"/>	105		145		
Nova Scotia 007 Yes <input type="checkbox"/>	107		147		
Nova Scotia Offshore 008 Yes <input type="checkbox"/>	108		148		
New Brunswick 009 Yes <input type="checkbox"/>	109		149		
Quebec 011 Yes <input type="checkbox"/>	111		151		
Ontario 013 Yes <input type="checkbox"/>	113		153		
Manitoba 015 Yes <input type="checkbox"/>	115		155		
Saskatchewan 017 Yes <input type="checkbox"/>	117		157		
Alberta 019 Yes <input type="checkbox"/>	119		159		
British Columbia 021 Yes <input type="checkbox"/>	121		161		
Yukon 023 Yes <input type="checkbox"/>	123		163		
Northwest Territories 025 Yes <input type="checkbox"/>	125		165		
Nunavut 026 Yes <input type="checkbox"/>	126		166		
Outside Canada 027 Yes <input type="checkbox"/>	127		167		
Total	129	G	169	H	

* "Permanent establishment" is defined in subsection 400(2)

** For corporations other than those described under section 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 the instructions for Schedule 5 in the T2 Corporation – Income Tax Guide.
2. If the corporation has provincial or territorial tax payable, complete Part 2 on the following pages.
3. If the corporation is a member of a partnership and the partnership had a permanent establishment in a jurisdiction, select the jurisdiction in Column A and include your proportionate share of the partnership's salaries and wages and gross revenue in columns B and D, respectively.

Part 2 – Provincial and territorial tax payable, tax credits, and rebates

Newfoundland and Labrador

Newfoundland and Labrador tax before credits (from Schedule 307)	200 _____	
Newfoundland and Labrador offshore tax (from Schedule 307)	205 _____	
Gross Newfoundland and Labrador tax (line 200 plus line 205)	_____	▶ _____ 1A
Newfoundland and Labrador political contribution tax credit	500 _____	
Contribution	891 _____	
Newfoundland and Labrador foreign tax credit (from Schedule 21)	501 _____	
Newfoundland and Labrador venture capital tax credit (from Schedule 308)	504 _____	
Newfoundland and Labrador direct equity tax credit (from Schedule 303) *	505 _____	
Newfoundland and Labrador resort property investment tax credit (from Schedule 304)*	507 _____	
Newfoundland and Labrador non-refundable tax credits (total of lines 500 to 507)	_____	▶ _____ 1B
Subtotal (amount 1A minus amount 1B) (if negative enter "0")	_____	1C
Newfoundland and Labrador capital tax on financial institutions (from Schedule 305)	518 _____	
Total Newfoundland and Labrador tax payable before refundable tax credits (amount 1C plus line 518) (if negative, enter "0")	_____	1D
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 _____	
Newfoundland and Labrador interactive digital media tax credit *	522 _____	
Certificate number	840 _____	
Newfoundland and Labrador refundable tax credits (total of lines 520 to 522)	_____	▶ _____ 1E
Net Newfoundland and Labrador tax payable or refundable tax credit (amount 1D minus amount 1E)	209 _____	

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

* To claim the credit, file the certificate with your T2 return.

Prince Edward Island

Prince Edward Island tax before credits (from Schedule 322)	210 _____	
Prince Edward Island political contribution tax credit	525 _____	
Contribution	892 _____	
Prince Edward Island foreign tax credit (from Schedule 21)	528 _____	
Prince Edward Island corporate investment tax credit (from Schedule 321)	530 _____	
Prince Edward Island non-refundable tax credits (total of lines 525 to 530)	_____	▶ _____ 2A
Net Prince Edward Island tax payable (line 210 minus amount 2A) (if negative, enter "0")	214 _____	

Include this amount on line 255 on page 8.

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

Nova Scotia

Nova Scotia tax before credits (from Schedule 346)	215	_____	
Nova Scotia offshore tax (from Schedule 346)	220	_____	
Recapture of Nova Scotia research and development tax credit (from Schedule 340)	221	_____	
Gross Nova Scotia tax (total of lines 215 to 221)		=====	▶ _____ 3A
Nova Scotia political contribution tax credit	550	_____	
Contribution	893	_____	
Nova Scotia foreign tax credit (from Schedule 21)	554	_____	
Nova Scotia food bank tax credit for farmers (from Schedule 2)	570	_____	
Nova Scotia corporate tax reduction for new small businesses * (from Schedule 341)	556	_____	
Certificate number **	834	_____	
Nova Scotia non-refundable tax credits (total of lines 550, 554, 570, and 556)		=====	▶ _____ 3B
Total Nova Scotia tax payable before refundable tax credits (amount 3A minus amount 3B) (if negative enter "0")			_____ 3C
Nova Scotia film industry tax credit **	565	_____	
Certificate number	836	_____	
Nova Scotia research and development tax credit (from Schedule 340)	566	_____	
Nova Scotia digital media tax credit **	567	_____	
Certificate number	838	_____	
Nova Scotia capital investment tax credit **	568	_____	
Certificate number	841	_____	
Nova Scotia digital animation tax credit **	569	_____	
Certificate number	839	_____	
Nova Scotia refundable tax credits (total of lines 565 to 569)		=====	▶ _____ 3D
Net Nova Scotia tax payable or refundable tax credit (amount 3C minus amount 3D)	224	=====	

(if a credit, enter amount in brackets) 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).

** To claim the credit, file the certificate with your T2 return.

New Brunswick

New Brunswick tax before credits (from Schedule 366)	225	_____	
Recapture of New Brunswick research and development tax credit (from Schedule 360)	573	_____	
Gross New Brunswick tax (line 225 plus line 573)		=====	▶ _____ 4A
New Brunswick political contribution tax credit (for contributions made before June 1, 2017) *	575	_____	
Contribution	894	_____	
New Brunswick foreign tax credit (from Schedule 21)	576	_____	
New Brunswick small business investor tax credit (from Schedule 367)	578	_____	
New Brunswick non-refundable tax credits (total of lines 575 to 578)		=====	▶ _____ 4B
Total New Brunswick tax payable before refundable tax credits (amount 4A minus amount 4B) (if negative enter "0")			_____ 4C
New Brunswick film tax credit **	595	_____	
Certificate number	850	_____	
New Brunswick research and development tax credit (from Schedule 360)	597	_____	
New Brunswick refundable tax credits (line 595 plus line 597)		=====	▶ _____ 4D
Net New Brunswick tax payable or refundable tax credit (amount 4C minus amount 4D)	229	=====	

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

* If your tax year ends after May 30, 2018, you can no longer claim this credit.

** To claim the credit, file the certificate with your T2 return.

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

Ontario

Ontario basic income tax (from Schedule 500)	270 _____	
Ontario small business deduction (from Schedule 500)	402 _____	
	Subtotal (line 270 minus line 402) _____	▶ _____ 5A
Ontario transitional tax debits (from Schedule 506)	276 _____	
Recapture of Ontario research and development tax credit (from Schedule 508)	277 _____	
	Subtotal (line 276 plus line 277) _____	▶ _____ 5B
	Gross Ontario tax (amount 5A plus amount 5B) _____	_____ 5C
Ontario resource tax credit (from Schedule 504)	404 _____	
Ontario tax credit for manufacturing and processing (from Schedule 502)	406 _____	
Ontario foreign tax credit (from Schedule 21)	408 _____	
Ontario credit union tax reduction (from Schedule 500)	410 _____	
Ontario political contributions tax credit (from Schedule 525)	415 _____	
	Ontario non-refundable tax credits (total of lines 404 to 415) _____	▶ _____ 5D
	Subtotal (amount 5C minus amount 5D) (if negative, enter "0") _____	_____ 5E
Ontario research and development tax credit (from Schedule 508)	416 _____	
Ontario corporate income tax payable before Ontario corporate minimum tax credit and Ontario community food program donation tax credit for farmers (amount 5E minus line 416) (if negative, enter "0")		_____ 5F
Ontario corporate minimum tax credit (from Schedule 510)	418 _____	
Ontario community food program donation tax credit for farmers (from Schedule 2)	420 _____	
Ontario corporate income tax payable (amount 5F minus the total of lines 418 and 420) (if negative enter "0")		_____ 5G
Ontario corporate minimum tax (from Schedule 510)	278 _____	
Ontario special additional tax on life insurance corporations (from Schedule 512)	280 _____	
	Subtotal (line 278 plus line 280) _____	▶ _____ 5H
Total Ontario tax payable before refundable tax credits (amount 5G plus amount 5H)		_____ 5I
Ontario qualifying environmental trust tax credit	450 _____	
Ontario co-operative education tax credit (from Schedule 550)	452 _____	
Ontario apprenticeship training tax credit (from Schedule 552)	454 _____	
Ontario computer animation and special effects tax credit (from Schedule 554)	456 _____	
Ontario film and television tax credit (from Schedule 556)	458 _____	
Ontario production services tax credit (from Schedule 558)	460 _____	
Ontario interactive digital media tax credit (from Schedule 560)	462 _____	
Ontario book publishing tax credit (from Schedule 564)	466 _____	
Ontario innovation tax credit (from Schedule 566)	468 _____	
Ontario business-research institute tax credit (from Schedule 568)	470 _____	
	Ontario refundable tax credits (total of lines 450 to 470) _____	▶ _____ 5J
Net Ontario tax payable or refundable tax credit (amount 5I minus amount 5J)	290 _____	_____
(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 before credits (from Schedule 383)		230	
Manitoba foreign tax credit (from Schedule 21)	601		
Manitoba rental housing construction tax credit (from Schedule 394)	602		
Manitoba non-refundable manufacturing investment tax credit (from Schedule 381)	605		
Manitoba non-refundable research and development tax credit (from Schedule 380)	606		
Manitoba non-refundable odour-control tax credit (from Schedule 385)	607		
Manitoba small business venture capital tax credit (from Schedule 387)	608		
Manitoba non-refundable cooperative development tax credit (from Schedule 390)	609		
Manitoba Neighbourhoods Alive! tax credit (from Schedule 391)	610		
Manitoba non-refundable tax credits (total of lines 601 to 610)			6A
Total Manitoba tax payable before refundable tax credits (line 230 minus amount 6A) (if negative enter "0")			6B
Manitoba cultural industries printing tax credit	611		
Manitoba refundable cooperative development tax credit (from Schedule 390)	612		
Manitoba refundable research and development tax credit (from Schedule 380)	613		
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 (from Schedule 388)	620		
Manitoba refundable manufacturing investment tax credit (from Schedule 381)	621		
Manitoba paid work experience tax credit (from Schedule 384)	622		
Manitoba refundable odour-control tax credit for agricultural corporations (from Schedule 385)	623		
Manitoba data processing investment tax credits (from Schedule 392)	324		
Manitoba nutrient management tax credit (from Schedule 393)	325		
Manitoba refundable rental housing construction tax credit (from Schedule 394)	326		
Manitoba community enterprise development tax credit	327		
Manitoba child care centre development tax credit	328		
Certificate number	889		
Manitoba refundable tax credits (total of lines 611 to 623 plus lines 324 to 328)			6C
Net Manitoba tax payable or refundable tax credit (amount 6B minus amount 6C)		234	
(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.			

Saskatchewan

Saskatchewan tax before credits (from Schedule 411)		235	
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 non-refundable research and development tax credit (from Schedule 403)	631		
Saskatchewan non-refundable tax credits (total of lines 624 to 631)			7A
Total Saskatchewan tax payable before refundable tax credits (line 235 minus amount 7A) (if negative enter "0")			7B
Saskatchewan qualifying environmental trust tax credit	641		
Saskatchewan refundable manufacturing and processing investment tax credit (from Schedule 402)	644		
Saskatchewan refundable research and development tax credit (from Schedule 403)	645		
Saskatchewan refundable tax credits (total of lines 641 to 645)			7C
Net Saskatchewan tax payable or refundable tax credit (amount 7B minus amount 7C)		239	
(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

British Columbia tax before credits (from Schedule 427)	240	_____	
Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666)	241	_____	
Gross British Columbia tax (line 240 plus line 241)		=====	▶ _____ 8A
British Columbia foreign tax credit (from Schedule 21)	650	_____	
British Columbia logging tax credit	651	_____	
British Columbia political contribution tax credit	653	_____	
Contribution	896	_____	
British Columbia farmers' food donation tax credit (from Schedule 2)	683	_____	
British Columbia small business venture capital tax credit	656	_____	
Credit at the end of previous tax year	880	_____	
Current-year credit	881	_____	
Certificate number (from SBVC 10)	882	_____	
British Columbia SR&ED non-refundable tax credit (from Form T666)	659	_____	
British Columbia non-refundable tax credits (total of lines 650, 651, 653, 683, 656, and 659)		=====	▶ _____ 8B
Total British Columbia tax payable before refundable tax credits (amount 8A minus amount 8B) (if negative enter "0")			_____ 8C
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 on line 886 multiplied by 90%)	665	_____	
Base amount of Publishing Support contributions received in the tax year	886	_____	
British Columbia training tax credit (from Schedule 428)	679	_____	
British Columbia interactive digital media tax credit (from Schedule 429)	680	_____	
British Columbia shipbuilding and ship repair industry tax credit (from Schedule 430)	681	_____	
British Columbia refundable tax credits (total of lines 670 to 681, plus line 665)		=====	▶ _____ 8D
Net British Columbia tax payable or refundable tax credit (amount 8C minus amount 8D)	244	=====	_____
(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.			

Yukon

Yukon tax before credits (from Schedule 443)	245	_____	
Yukon political contribution tax credit	675	_____	
Contribution	897	_____	
Yukon foreign tax credit (from Schedule 21)	676	_____	
Yukon manufacturing and processing profits tax credit (from Schedule 440)	677	_____	
Yukon non-refundable tax credits (total of lines 675 to 677)		=====	▶ _____ 9A
Total Yukon tax payable before refundable tax credits (line 245 minus amount 9A) (if negative enter "0")			_____ 9B
Yukon research and development tax credit (from Schedule 442)	698	_____	
Net Yukon tax payable or refundable tax credit (amount 9B minus line 698) (if a credit, enter amount in brackets)	249	=====	_____
Include this amount on line 255 on page 8.			

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

Northwest Territories

Northwest Territories tax before credits (from Schedule 461)	250	_____
Northwest Territories political contribution tax credit	700	_____
Contribution	898	_____
Northwest Territories foreign tax credit (from Schedule 21)	701	_____
Northwest Territories non-refundable tax credits (line 700 plus line 701)		_____ ▶ _____ 10A
Net Northwest Territories tax payable (line 250 minus amount 10A) (if negative, enter "0")	254	_____

Include this amount on line 255.

Nunavut

Nunavut tax before credits (from Schedule 481)	260	_____
Nunavut political contribution tax credit	725	_____
Contribution	899	_____
Nunavut foreign tax credit (from Schedule 21)	730	_____
Nunavut non-refundable tax credits (line 725 plus line 730)		_____ ▶ _____ 11A
Net Nunavut tax payable (line 260 minus amount 11A) (if negative, enter "0")	264	_____

Include this amount on line 255.

Summary

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

Net provincial and territorial tax payable or refundable tax credits	255	_____
---	------------	-------

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