

CAN: \_\_\_\_\_

Taxation Year Ending: \_\_\_\_\_

For corporations with taxable income that is in part allocable to permanent establishments outside Alberta. Report all monetary values in dollars; DO NOT include cents.

Review the types of operations listed in AREA B.

Is the corporation in any of these special allocation categories? .....

001	Yes	No

If "No", complete AREA A - General Allocation Formula to determine the corporation's Alberta Allocation Factor. If "Yes", complete the applicable line in AREA B - Special Allocation Formula to determine the corporation's Alberta Allocation Factor.

**Divided Businesses (ITA Reg 412):** where more than one special allocation formula applies to a corporation, complete only the calculation for Divided Businesses at the bottom of page 2.

**Non-resident Corporations (ITA Reg 413):** Where a corporation is not resident in Canada, "salaries and wages paid in all jurisdictions" by the corporation does not include salaries and wages paid to employees of a permanent establishment outside of Canada. When calculating using the general allocation formula under ITA Reg. 402(3)(a), "gross revenue in all jurisdictions" does not include gross revenue reasonably attributable to a permanent establishment outside Canada.

**Use the amounts from the federal Schedule 5 to complete the applicable formula.**

References to Regulations below are to those of the Income Tax Act (Canada), as adopted by the Alberta Corporate Tax Act.

<b>AREA A - General Allocation Formula</b> (ITA Reg 402)				<b>Alberta Allocation Factor</b> (calculate to 6 decimal places) <i>Carry this amount forward to AT1 line 065</i>
A	B	C	D	I
■ <b>002</b> Salaries and wages paid in Alberta	■ <b>004</b> Total salaries and wages paid in all jurisdictions	■ <b>006</b> Gross revenue in Alberta	■ <b>008</b> Gross revenue in all jurisdictions	(A/B + C/D) x 1/2 *
				■ . . . . .

<b>AREA B - Special Allocation Formulas</b>					<b>Alberta Allocation Factor</b> (calculate to 6 decimal places) <i>Carry this amount forward to AT1 line 065</i>
Type of operation	A	B	C	D	I
Bus and Truck Operators (ITA Reg 409)	■ <b>012</b> Salaries & wages paid in Alberta	■ <b>014</b> Total salaries & wages paid	■ <b>016</b> Kilometres traveled in Alberta	■ <b>018</b> Total kilometres traveled in jurisdictions where corporation has permanent establishment	(A/B + C/D) x 1/2
Grain Elevator Operators (ITA Reg 408)	■ <b>022</b> Salaries & wages paid in Alberta	■ <b>024</b> Total salaries & wages paid	■ <b>026</b> Bushels of grain received at Alberta elevators	■ <b>028</b> Bushels of grain received at all elevators	(A/B + C/D) x 1/2
Pipeline Operators (ITA Reg 411)	■ <b>032</b> Salaries & wages paid in Alberta	■ <b>034</b> Total salaries & wages paid	■ <b>036</b> Miles of pipeline in Alberta	■ <b>038</b> Total miles of pipeline in provinces where corporation has permanent establishment	(A/B + C/D) x 1/2
					■ . . . . .

AREA B is continued on page 2

**AREA B - Special Allocation Formulas continued**

**Alberta Allocation Factor**  
(calculate to 6 decimal places)  
**Carry this amount forward to AT1 line 065**

Type of operation	A	B	C	D	I
Insurance Corporations (ITA Reg 403)			<b>046</b> Net premiums in Alberta	<b>048</b> Total net premiums earned	C/D
Chartered Banks (ITA Reg 404)	<b>052</b> Salaries and wages paid in Alberta	<b>054</b> Total salaries and wages paid	<b>056</b> Loans & deposits in Alberta	<b>058</b> Total loans & deposits	$(A/B + 2C/D) \times 1/3$
Trust & Loan Corporations (ITA Reg 405)			<b>066</b> Gross revenue earned in Alberta	<b>068</b> Total gross revenue	C/D
Airline Corporations (ITA Reg 407)	<b>072</b> Fixed asset cost (other than aircraft) in Alberta	<b>074</b> Fixed asset cost (other than aircraft) in Canada	<b>076</b> Revenue plane miles flown in Alberta	<b>078</b> Revenue plane miles flown in Canada where the corporation has permanent establishment	$(A/B + 3C/D) \times 1/4$
Railway Corporations (ITA Reg 406)	<b>082</b> Equated track miles in Alberta	<b>084</b> Total equated track miles in Canada	<b>086</b> Gross ton miles in Alberta	<b>088</b> Total gross ton miles in Canada	$(A/B + C/D) \times 1/2$
Ship Operators: (ITA Reg 410)	<b>A</b> <b>090</b> Salaries and wages paid in Alberta	<b>B</b> <b>092</b> Total salaries and wages paid in Canada *	<b>C</b> <b>094</b> Port-call-tonnage in Alberta	<b>D</b> <b>096</b> Total port-call-tonnage in all provinces with permanent establishments	$\frac{(G \times C/D) + H}{AT1 \text{ lines } 062 - 064}$
	<b>E</b> <b>098</b> Total port-call-tonnage in Canada	<b>F</b> <b>100</b> Total port-call-tonnage in all countries	<b>G</b> <b>102</b> $(E/F) \times (AT1 \text{ lines } 062 - 064)$	<b>H</b> <b>104</b> $(A/B) \times [(AT1 \text{ lines } 062 - 064) - G]$	
Divided Businesses (ITA Reg 412)	<b>A</b> <b>106</b> Amount Taxable in Alberta (See Guide for details)	<b>B</b> <b>108</b> AT1 line 062 - AT1 line 064		A/B	

\* Salaries & wages paid by the corporation to employees of its permanent establishments (other than ships) in Canada.