



## Tax Calculation Supplementary – Corporations (2017 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
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 (2017 and later tax years)

**Schedule 5**  
Code 1701

**Protected B**  
when completed

Corporation's name	Business number	<div style="display: flex; justify-content: space-between;"> <div>Tax year-end</div> <div>Year      Month      Day</div> </div>
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## 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 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:

- 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*.
- If the corporation has provincial or territorial tax payable, complete Part 2 on the following pages.
- 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 manufacturing and processing profits tax credit (from Schedule 300)	503	_____	
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 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 credit (amount 1D minus amount 1E) (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.	209	_____	

\* 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") Include this amount on line 255 on page 8.	214	_____	

**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>	_____	
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 (total of lines 215 to 221) _____			<b>3A</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 food bank tax credit for farmers (from Schedule 2) . . . . .	<b>570</b>	_____	
Nova Scotia corporate tax reduction for new small businesses * (from Schedule 341) . . . . .	<b>556</b>	_____	
Certificate number . . . . .	<b>834</b>	_____	
Nova Scotia non-refundable tax credits (total of lines 550, 554, 570 and 556) _____			<b>3B</b>
<b>Total Nova Scotia tax payable before refundable credits</b> (amount 3A minus amount 3B) (if negative enter "0") . . . . .			<b>3C</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>	_____	
Nova Scotia capital investment tax credit ** . . . . .	<b>568</b>	_____	
Certificate number . . . . .	<b>841</b>	_____	
Nova Scotia digital animation tax credit ** . . . . .	<b>569</b>	_____	
Certificate number . . . . .	<b>839</b>	_____	
Nova Scotia refundable tax credits (total of lines 565 to 569) _____			<b>3D</b>
<b>Net Nova Scotia tax payable or refundable credit</b> (amount 3C minus amount 3D) (if a credit, enter amount in brackets) . .	<b>224</b>	_____	

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**

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

(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.

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 <b>minus</b> line 402)		_____	5A
Ontario additional tax re Crown royalties (from Schedule 504)	274	_____	
Ontario transitional tax debits (from Schedule 506)	276	_____	
Recapture of Ontario research and development tax credit (from Schedule 508)	277	_____	
Subtotal (total of lines 274 to 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 <b>minus</b> 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 <b>minus</b> amount 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 <b>minus</b> 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 <b>plus</b> amount 280)		_____	5H
Total Ontario tax payable before refundable credits (amount 5G <b>plus</b> 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 sound recording tax credit (from Schedule 562)	464	_____	
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 credit (amount 5I <b>minus</b> 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**

<b>Manitoba tax before credits</b> (from Schedule 383) . . . . .	<b>230</b>	_____
Manitoba foreign tax credit (from Schedule 21) . . . . .	<b>601</b>	_____
Manitoba rental housing construction tax credit (from Schedule 394) . . . . .	<b>602</b>	_____
Manitoba non-refundable manufacturing investment tax credit (from Schedule 381) . . . . .	<b>605</b>	_____
Manitoba non-refundable research and development tax credit (from Schedule 380) . . . . .	<b>606</b>	_____
Manitoba co-op education and apprenticeship tax credit (from Schedule 384) . . . . .	<b>603</b>	_____
Manitoba non-refundable odour-control tax credit (from Schedule 385) . . . . .	<b>607</b>	_____
Manitoba small business venture capital tax credit (from Schedule 387) . . . . .	<b>608</b>	_____
Manitoba non-refundable cooperative development tax credit (from Schedule 390) . . . . .	<b>609</b>	_____
Manitoba Neighbourhoods Alive! tax credit (from Schedule 391) . . . . .	<b>610</b>	_____
Manitoba non-refundable tax credits (total of lines 601 to 610) _____		► _____ 6A
Total Manitoba tax payable before refundable credits (line 230 <b>minus</b> amount 6A) (if negative enter "0") . . . . .		_____ 6B

Manitoba cultural industries printing tax credit . . . . .	<b>611</b>	_____
Manitoba refundable cooperative development tax credit (from Schedule 390) . . . . .	<b>612</b>	_____
Manitoba refundable research and development tax credit (from Schedule 380) . . . . .	<b>613</b>	_____
Manitoba interactive digital media tax credit . . . . .	<b>614</b>	_____
Manitoba book publishing tax credit (from Schedule 389) . . . . .	<b>615</b>	_____
Manitoba green energy equipment tax credit . . . . .	<b>619</b>	_____
Manitoba film and video production tax credit (from Schedule 388) . . . . .	<b>620</b>	_____
Manitoba refundable manufacturing investment tax credit (from Schedule 381) . . . . .	<b>621</b>	_____
Manitoba paid work experience tax credit * (from Schedule 384) . . . . .	<b>622</b>	_____
Manitoba refundable odour-control tax credit for agricultural corporations (from Schedule 385) . . . . .	<b>623</b>	_____
Manitoba data processing investment tax credits (from Schedule 392) . . . . .	<b>324</b>	_____
Manitoba nutrient management tax credit (from Schedule 393) . . . . .	<b>325</b>	_____
Manitoba refundable rental housing construction tax credit (from Schedule 394) . . . . .	<b>326</b>	_____
Manitoba community enterprise development tax credit . . . . .	<b>327</b>	_____
Manitoba refundable tax credits (total of lines 611 to 622 <b>plus</b> lines 324 to 327) _____		► _____ 6C

**Net Manitoba tax payable or refundable credit** (amount 6B **minus** amount 6C) . . . . . **234** \_\_\_\_\_  
 (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.

\* The name of the credit changed from Manitoba co-op education and apprenticeship tax credit to Manitoba paid work experience tax credit as of September 1, 2015.

**Saskatchewan**

<b>Saskatchewan tax before credits</b> (from Schedule 411) . . . . .	<b>235</b>	_____
Saskatchewan political contribution tax credit . . . . .	<b>624</b>	_____
Contribution . . . . .	<b>890</b>	_____
Saskatchewan foreign tax credit (from Schedule 21) . . . . .	<b>625</b>	_____
Saskatchewan manufacturing and processing profits tax reduction (from Schedule 404) . . . . .	<b>626</b>	_____
Saskatchewan manufacturing and processing investment tax credit (from Schedule 402) . . . . .	<b>630</b>	_____
Saskatchewan non-refundable research and development tax credit (from Schedule 403) . . . . .	<b>631</b>	_____
Saskatchewan non-refundable tax credits (total of lines 624 to 631) _____		► _____ 7A
Total Saskatchewan tax payable before refundable credits (line 235 <b>minus</b> amount 7A) (if negative enter "0") . . . . .		_____ 7B
Saskatchewan qualifying environmental trust tax credit . . . . .	<b>641</b>	_____
Saskatchewan refundable manufacturing and processing investment tax credit (from Schedule 402) . . . . .	<b>644</b>	_____
Saskatchewan refundable research and development tax credit (from Schedule 403) . . . . .	<b>645</b>	_____
Saskatchewan refundable tax credits (total of lines 641 to 645) _____		► _____ 7C
<b>Net Saskatchewan tax payable or refundable credit</b> (amount 7B <b>minus</b> amount 7C) . . . . .	<b>239</b>	_____
(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 amount 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 (add lines 650, 651, 653, 683, 656 and 659)		8B
Total British Columbia tax payable before refundable 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)		8D
Net British Columbia tax payable or refundable credit (amount 8C minus amount 8D) (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.	244	

## 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 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 credit (amount 9B minus amount 698) (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.	249	

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

**Northwest Territories**

<b>Northwest Territories tax before credits</b> (from Schedule 461) . . . . .	<b>250</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 non-refundable tax credits (line 700 <b>plus</b> line 705) . . . . .		_____ <b>10A</b>
<b>Net Northwest Territories tax payable</b> (line 250 <b>minus</b> amount 10A) (if negative, enter "0") . . . . .	<b>254</b>	=====

Include this amount on line 255 below.

**Nunavut**

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

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.

<b>Net provincial and territorial tax payable or refundable credits</b> . . . . .	<b>255</b>	=====
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If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 on page 9 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 9 of the T2 return.