

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.

AREA A - General Allocation Formula (ITA Reg 402)

Alberta Allocation Factor
(calculate to 6 decimal places)

Carry this amount forward to AT1 line 065

* If either amount B or D is nil, do not multiple by 1/2.

A	B	C	D	I
■ 002 Salaries and wages paid in Alberta	■ 004 Total salaries and wages paid in all jurisdictions	■ 006 Gross revenue in Alberta	■ 008 Gross revenue in all jurisdictions	(A/B + C/D) x 1/2 *
				■

AREA B - Special Allocation Formulas

Alberta Allocation Factor
(calculate to 6 decimal places)

Carry this amount forward to AT1 line 065

Type of operation	A	B	C	D	I
Bus and Truck Operators (ITA Reg 409)	■ 012 Salaries & wages paid in Alberta	■ 014 Total salaries & wages paid	■ 016 Kilometres traveled in Alberta	■ 018 Total kilometres traveled in jurisdictions where corporation has permanent establishment	(A/B + C/D) x 1/2
Grain Elevator Operators (ITA Reg 408)	■ 022 Salaries & wages paid in Alberta	■ 024 Total salaries & wages paid	■ 026 Bushels of grain received at Alberta elevators	■ 028 Bushels of grain received at all elevators	(A/B + C/D) x 1/2
Pipeline Operators (ITA Reg 411)	■ 032 Salaries & wages paid in Alberta	■ 034 Total salaries & wages paid	■ 036 Miles of pipeline in Alberta	■ 038 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

CAN: _____

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