

**Tax Calculation Supplementary – Corporations  
(2015 and later tax years)**

- Use this schedule if, during the tax year, the 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).
- Regulations mentioned in this schedule are from 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 allocation depends on the line of business; see the appropriate regulation for the type of allocation required.	
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 allocation depends on the line of business; see the appropriate regulation for the type of allocation required.	
413	Non-resident corporations	The allocation depends on the line of business; see the appropriate regulation for the type of allocation required.	

Note 1: Enter brackets when completing field 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 (2015 and later tax years)

**Schedule 5**

Code 1501

**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 Regulation 400(2).

\*\* For corporations other than those described under Regulation 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.
- Special rules for establishing a corporation's gross revenue and salaries and wages attributable to a jurisdiction are provided in cases where the corporation operates in a partnership and the partnership had permanent establishments in more than one jurisdiction. See Guide T4068, *Guide for the Partnership Information Return* and prescribed Form T5013 Sch 5, *Allocation of Salaries and Wages, and Gross Revenue for Multiple Jurisdictions*.

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

**Newfoundland and Labrador**

<b>Newfoundland and Labrador tax before credits</b> (from Schedule 307) . . . . .	<b>200</b>	_____	
<b>Add:</b> Newfoundland and Labrador offshore tax (from Schedule 307) . . . . .	<b>205</b>	_____	
Gross Newfoundland and Labrador tax . . . . .		=====	▶ _____ A1
<b>Deduct:</b>			
Newfoundland and Labrador political contribution tax credit . . . . .	<b>500</b>	_____	
Contribution . . . . .	<b>891</b>	_____	
Newfoundland and Labrador foreign tax credit (from Schedule 21) . . . . .	<b>501</b>	_____	
Newfoundland and Labrador manufacturing and processing profits tax credit (from Schedule 300) . . . . .	<b>503</b>	_____	
Newfoundland and Labrador venture capital tax credit (from Schedule 308) . . . . .	<b>504</b>	_____	
Newfoundland and Labrador direct equity tax credit (from Schedule 303) . . . . .	<b>505</b>	_____	
Newfoundland and Labrador resort property investment tax credit (from Schedule 304) . . . . .	<b>507</b>	_____	
	Subtotal	=====	▶ _____ B1
	Subtotal (amount A1 <b>minus</b> amount B1) (if negative, enter "0")		_____ C1
<b>Add:</b> Newfoundland and Labrador capital tax on financial institutions (from Schedule 305) . . . . .	<b>518</b>	_____	
Total Newfoundland and Labrador tax payable before refundable credits (amount C1 <b>plus</b> amount on line 518) (if negative, enter "0")			_____ D1
<b>Deduct:</b>			
Newfoundland and Labrador research and development tax credit (from Schedule 301) . . . . .	<b>520</b>	_____	
Newfoundland and Labrador film and video industry tax credit * . . . . .	<b>521</b>	_____	
Certificate number . . . . .	<b>821</b>	_____	
Newfoundland and Labrador interactive digital media tax credit * . . . . .	<b>522</b>	_____	
Certificate number . . . . .	<b>840</b>	_____	
	Subtotal	=====	▶ _____ E1
<b>Net Newfoundland and Labrador tax payable or refundable credit</b> (amount D1 <b>minus</b> amount E1) (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.	<b>209</b>	=====	_____ F1

\* To claim the credit, file the original or a copy of the certificate with your T2 return. If you are filing your T2 return electronically, send the original or a copy of the certificate to your tax centre.

**Prince Edward Island**

<b>Prince Edward Island tax before credits</b> (from Schedule 322) . . . . .	<b>210</b>	_____	A2
<b>Deduct:</b>			
Prince Edward Island political contribution tax credit . . . . .	<b>525</b>	_____	
Contribution . . . . .	<b>892</b>	_____	
Prince Edward Island foreign tax credit (from Schedule 21) . . . . .	<b>528</b>	_____	
Prince Edward Island corporate investment tax credit (from Schedule 321) . . . . .	<b>530</b>	_____	
	Subtotal	=====	▶ _____ B2
<b>Net Prince Edward Island tax payable</b> (amount A2 <b>minus</b> amount B2) (if negative, enter "0") Include this amount on line 255 on page 8.	<b>214</b>	=====	_____ C2

**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>	_____	
<b>Add:</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 . . . . .		=====	▶ _____ <b>A3</b>
<b>Deduct:</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 corporate tax reduction for new small businesses * (from Schedule 341) . . . . .	<b>556</b>	_____	
Certificate number . . . . .	<b>834</b>	_____	
	Subtotal	=====	▶ _____ <b>B3</b>
Total Nova Scotia tax payable before refundable credits (amount A3 minus amount B3) (if negative, enter "0") . . . . .			_____ <b>C3</b>
<b>Deduct:</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>	_____	
Nova Scotia digital animation tax credit *** . . . . .	<b>569</b>	_____	
Certificate number . . . . .	<b>839</b>	_____	
	Subtotal	=====	▶ _____ <b>D3</b>
<b>Net Nova Scotia tax payable or refundable credit</b> (amount C3 minus amount D3) (if a credit, enter amount in brackets) . . . . .	<b>224</b>	=====	_____ <b>E3</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 original or a copy of the certificate with your T2 return. If you are filing your T2 return electronically, send the original or a copy of the certificate to your tax centre.

\*\*\* To claim the credit, file the original or a copy of the certificate with your T2 return. If you are filing your T2 return electronically, keep the certificate in case we ask for it later.

**New Brunswick**

<b>New Brunswick tax before credits</b> (from Schedule 366) . . . . .	<b>225</b>	_____	
<b>Add:</b>			
Recapture of New Brunswick research and development tax credit (from Schedule 360) . . . . .	<b>573</b>	_____	
Gross New Brunswick tax . . . . .		=====	▶ _____ <b>A4</b>
<b>Deduct:</b>			
New Brunswick political contribution tax credit . . . . .	<b>575</b>	_____	
Contribution . . . . .	<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>	_____	
	Subtotal	=====	▶ _____ <b>B4</b>
Total New Brunswick tax payable before refundable credits (amount A4 minus amount B4) (if negative, enter "0") . . . . .			_____ <b>C4</b>
<b>Deduct:</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>	_____	
	Subtotal	=====	▶ _____ <b>D4</b>
<b>Net New Brunswick tax payable or refundable credit</b> (amount C4 minus amount D4) . . . . .	<b>229</b>	=====	_____ <b>E4</b>

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

\* To claim the credit, file the original certificate with your T2 return. If you are filing your T2 return electronically, send the original certificate to your tax centre.

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

<b>Ontario basic income tax</b> (from Schedule 500) . . . . .	<b>270</b>	_____	
<b>Deduct:</b> Ontario small business deduction (from Schedule 500) . . . . .	<b>402</b>	_____	
	Subtotal	=====	▶ _____ A6
<b>Add:</b>			
Ontario additional tax re Crown royalties (from Schedule 504) . . . . .	<b>274</b>	_____	
Ontario transitional tax debits (from Schedule 506) . . . . .	<b>276</b>	_____	
Recapture of Ontario research and development tax credit (from Schedule 508) . . . . .	<b>277</b>	_____	
	Subtotal	=====	▶ _____ B6
	Subtotal (amount A6 <b>plus</b> amount B6)	=====	C6
<b>Deduct:</b>			
Ontario resource tax credit (from Schedule 504) . . . . .	<b>404</b>	_____	
Ontario tax credit for manufacturing and processing (from Schedule 502) . . . . .	<b>406</b>	_____	
Ontario foreign tax credit (from Schedule 21) . . . . .	<b>408</b>	_____	
Ontario credit union tax reduction (from Schedule 500) . . . . .	<b>410</b>	_____	
Ontario political contributions tax credit (from Schedule 525) . . . . .	<b>415</b>	_____	
	Subtotal	=====	▶ _____ D6
	Subtotal (amount C6 <b>minus</b> amount D6) (if negative, enter "0")	_____	E6
<b>Deduct:</b> Ontario research and development tax credit (from Schedule 508) . . . . .	<b>416</b>	_____	
Ontario corporate income tax payable before Ontario corporate minimum tax credit and Ontario community food program donation tax credit for farmers (amount E6 <b>minus</b> amount on line 416) (if negative, enter "0") . . . . .		_____	F6
<b>Deduct:</b>			
Ontario corporate minimum tax credit (from Schedule 510) . . . . .	<b>418</b>	_____	
Ontario community food program donation tax credit for farmers (from Schedule 2) . . . . .	<b>420</b>	_____	
Ontario corporate income tax payable (amount F6 <b>minus</b> amounts on line 418 and line 420) (if negative, enter "0") . . . . .		_____	G6
<b>Add:</b>			
Ontario corporate minimum tax (from Schedule 510) . . . . .	<b>278</b>	_____	
Ontario special additional tax on life insurance corporations (from Schedule 512) . . . . .	<b>280</b>	_____	
	Subtotal	=====	▶ _____ H6
Total Ontario tax payable before refundable credits (amount G6 <b>plus</b> amount H6) . . . . .		_____	I6
<b>Deduct:</b>			
Ontario qualifying environmental trust tax credit . . . . .	<b>450</b>	_____	
Ontario co-operative education tax credit (from Schedule 550) . . . . .	<b>452</b>	_____	
Ontario apprenticeship training tax credit (from Schedule 552) . . . . .	<b>454</b>	_____	
Ontario computer animation and special effects tax credit (from Schedule 554) . . . . .	<b>456</b>	_____	
Ontario film and television tax credit (from Schedule 556) . . . . .	<b>458</b>	_____	
Ontario production services tax credit (from Schedule 558) . . . . .	<b>460</b>	_____	
Ontario interactive digital media tax credit (from Schedule 560) . . . . .	<b>462</b>	_____	
Ontario sound recording tax credit (from Schedule 562) . . . . .	<b>464</b>	_____	
Ontario book publishing tax credit (from Schedule 564) . . . . .	<b>466</b>	_____	
Ontario innovation tax credit (from Schedule 566) . . . . .	<b>468</b>	_____	
Ontario business-research institute tax credit (from Schedule 568) . . . . .	<b>470</b>	_____	
	Subtotal	=====	▶ _____ J6
<b>Net Ontario tax payable or refundable credit</b> (amount I6 <b>minus</b> amount J6) . . . . .	<b>290</b>	=====	K6

(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** ..... **A7**

**Deduct:**

Manitoba foreign tax credit (from Schedule 21) .....	<b>601</b>	_____
Manitoba rental housing construction tax credit (from Schedule 394) .....	<b>602</b>	_____
Manitoba manufacturing investment tax credit (from Schedule 381) .....	<b>605</b>	_____
Manitoba 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 odour-control tax credit (from Schedule 385) .....	<b>607</b>	_____
Manitoba small business venture capital tax credit (from Schedule 387) .....	<b>608</b>	_____
Manitoba cooperative development tax credit (from Schedule 390) .....	<b>609</b>	_____
Manitoba Neighbourhoods Alive! tax credit (from Schedule 391) .....	<b>610</b>	_____
Subtotal .....		<b>B7</b>

Total Manitoba tax payable before refundable credits (amount **A7** minus amount **B7**) (if negative, enter "0") ..... **C7**

**Deduct:**

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 refundable co-op education and apprenticeship 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 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>	_____
Subtotal .....		<b>D7</b>

**Net Manitoba tax payable or refundable credit** (amount **C7** minus amount **D7**) ..... **234** ..... **E7**  
(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** ..... **A8**

**Deduct:**

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 research and development tax credit (from Schedule 403) .....	<b>631</b>	_____
Subtotal .....		<b>B8</b>

Total Saskatchewan tax payable before refundable credits (amount **A8** minus amount **B8**) (if negative, enter "0") ..... **C8**

**Deduct:**

Saskatchewan qualifying environmental trust tax credit .....	<b>641</b>	_____
Saskatchewan film employment tax credit * .....	<b>643</b>	_____
Certificate number .....	<b>860</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>	_____
Subtotal .....		<b>D8</b>

**Net Saskatchewan tax payable or refundable credit** (amount **C8** minus amount **D8**) ..... **239** ..... **E8**  
(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.

\* To claim the credit, file the original or a copy of the certificate with your T2 return. If you are filing your T2 return electronically, send the original or a copy of the certificate to your tax centre.

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

<b>British Columbia tax before credits</b> (from Schedule 427) . . . . .	<b>240</b>		
<b>Add:</b>			
Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666) . . . . .	<b>241</b>		
Gross British Columbia tax. . . . .		▶	A10
<b>Deduct:</b>			
British Columbia foreign tax credit (from Schedule 21) . . . . .	<b>650</b>		
British Columbia logging tax credit . . . . .	<b>651</b>		
British Columbia political contribution tax credit . . . . .	<b>653</b>		
Contribution. . . . .	<b>896</b>		
British Columbia small business venture capital tax credit . . . . .	<b>656</b>		
Credit at the end of previous tax year . . . . .	<b>880</b>		
Current-year credit . . . . .	<b>881</b>		
Certificate number (from SBVC 10) . . . . .	<b>882</b>		
British Columbia SR&ED non-refundable tax credit (from Form T666) . . . . .	<b>659</b>		
Subtotal		▶	B10
Total British Columbia tax payable before refundable credits (amount A10 <b>minus</b> amount B10) (if negative, enter "0") . . . . .			C10
<b>Deduct:</b>			
British Columbia qualifying environmental trust tax credit . . . . .	<b>670</b>		
British Columbia film and television tax credit (from Form T1196) . . . . .	<b>671</b>		
British Columbia production services tax credit (from Form T1197) . . . . .	<b>672</b>		
British Columbia mining exploration tax credit (from Schedule 421) . . . . .	<b>673</b>		
British Columbia SR&ED refundable tax credit (from Form T666). . . . .	<b>674</b>		
British Columbia book publishing tax credit (amount on line 886 multiplied by 90%) . . . . .	<b>665</b>		
Base amount of Support for Publishers contributions received in the tax year . . . . .	<b>886</b>		
British Columbia training tax credit (from Schedule 428) . . . . .	<b>679</b>		
British Columbia interactive digital media tax credit (from Schedule 429) . . . . .	<b>680</b>		
British Columbia shipbuilding and ship repair industry tax credit (from Schedule 430). . . . .	<b>681</b>		
Subtotal		▶	D10
<b>Net British Columbia tax payable or refundable credit</b> (amount C10 <b>minus</b> amount D10). . . . .	<b>244</b>		E10
(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.			

**Yukon**

<b>Yukon tax before credits</b> (from Schedule 443) . . . . .	<b>245</b>		A11
<b>Deduct:</b>			
Yukon political contribution tax credit . . . . .	<b>675</b>		
Contribution. . . . .	<b>897</b>		
Yukon foreign tax credit (from Schedule 21) . . . . .	<b>676</b>		
Yukon manufacturing and processing profits tax credit (from Schedule 440) . . . . .	<b>677</b>		
Subtotal		▶	B11
Total Yukon tax payable before refundable credit (amount A11 <b>minus</b> amount B11) (if negative, enter "0") . . . . .			C11
<b>Deduct:</b> Yukon research and development tax credit (from Schedule 442) . . . . .	<b>698</b>		D11
<b>Net Yukon tax payable or refundable credit</b> (amount C11 <b>minus</b> amount D11) (if a credit, enter amount in brackets) . . . .	<b>249</b>		E11
Include this amount on line 255 on page 8.			

**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>		A12
<b>Deduct:</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 investment tax credit (from Schedule 460) . . . . .	<b>705</b>		
Subtotal		▶	B12
<b>Net Northwest Territories tax payable</b> (amount A12 <b>minus</b> amount B12) (if negative, enter "0") . . . . .	<b>254</b>		C12
Include this amount on line 255 below.			

**Nunavut**

<b>Nunavut tax before credits</b> (from Schedule 481) . . . . .	<b>260</b>		A13
<b>Deduct:</b>			
Nunavut political contribution tax credit . . . . .	<b>725</b>		
Contribution . . . . .	<b>899</b>		
Nunavut foreign tax credit (from Schedule 21) . . . . .	<b>730</b>		
Subtotal		▶	B13
Total Nunavut tax payable before refundable credit (amount A13 <b>minus</b> amount B13) (if negative, enter "0") . . . . . C13			
<b>Deduct:</b> Nunavut business training tax credit (from Schedule 490) . . . . .	<b>740</b>		D13
<b>Net Nunavut tax payable or refundable credit</b> (amount C13 <b>minus</b> amount D13) (if a credit, enter amount in brackets) . . . . .	<b>264</b>		E13
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 8 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 8 of the T2 return.