



Table with 3 columns: Corporation's Legal Name, Ontario Corporations Tax Account No. (MOF), Taxation Year End

For use by a corporation where the active business income is greater than \$250,000.

Calculation of Ontario Eligible Canadian profits

MC + ML / C + L X ADJUBI = ECP
Transfer to box 120 of the CT23

Where:

- MC = Cost of manufacturing and processing capital from federal Schedule T2SCH27, plus farming, fishing, logging and mining.
C = Cost of capital from federal Schedule T2SCH27.
ML = Cost of manufacturing and processing labour from federal Schedule T2SCH27, plus farming, fishing, logging and mining labour.
L = Cost of labour from federal T2SCH27.
ECP = Eligible Canadian Profits.
ADJUBI = Adjusted Business Income

Table for calculation of active business income for Ontario, including rows for Net Income for Ontario, Deduct: Foreign Business Income, Taxable Capital Gains, Net Property Income, Personal Service Business Income, Other, Net Resource Income from Oil and Gas Operations, and Income (loss) from active business for Ontario.

- A = ADJUBI where the corporation has no investment or dividend income.
B = ADJUBI where the corporation has dividend and/or investment income.