

(Applicable to corporations with a permanent establishment in more than one jurisdiction)

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
--------------------------	--------------------------------------------	-------------------

Calculation of Allocation

A Jurisdiction	B Salaries and Wages Paid in A	C (B ÷ G) 100	D Gross Revenue Attributable to a Jurisdiction	E (D ÷ H) 100	F (C + E) ÷ 2
British Columbia					
Alberta					
Saskatchewan					
Manitoba					
Ontario					J
Quebec					
New Brunswick					
Nova Scotia					
Prince Edward Island					
Newfoundland					
N.W. Territories					
Yukon					
Nunavut					
Outside Canada					
Totals	G		H		

NOTES: Enter total from J in box 30 of the CT23

- If the corporation is a member of a partnership, the partnership's portion of gross revenues, salaries and wages, based on the profit or loss sharing ratio, of the partnership must be included.
- If only one factor is present, e.g. the corporation has revenue but does not pay any salary or wages in a particular jurisdiction, the single factor formula must be used.
- If the corporation is one of the following, allocation must be calculated in accordance with regulation S. 304 to 309 and S. 321 to 328 of the *Corporations Tax Act*:

Complete Schedule

- | | |
|------------------------------|----|
| a) Navigation Corporation | 5A |
| b) Bank | 5B |
| c) Loan or Trust Corporation | C |
| d) Railway Corporation | 5D |
| e) Airline Corporation | 5E |
| f) Grain Elevator Operator | 5F |
| g) Bus and Truck Operator | 5G |
| h) Pipeline Operator | 5H |

- The allocation factor for the Incentive Deduction for Small Business and the Manufacturing and Processing Profits Credit may differ from the above allocation percentage if taxable income is allocated to a foreign jurisdiction.