

**Tax Calculation Supplementary – Corporations  
(2019 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
404.1	Federal credit unions	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 (2019 and later tax years)

**Schedule 5**  
Code 1901  
**Protected B**  
when completed

Corporation's name	Business number	Tax year-end Year      Month      Day <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="width: 33%; border-bottom: 1px solid black;"></div> <div style="width: 33%; border-bottom: 1px solid black;"></div> <div style="width: 33%; border-bottom: 1px solid black;"></div> </div>
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## Part 1 – Allocation of taxable income

**Early Access** August, 2019  
Chapter 2, October, 2019

**100**  Enter the regulation that applies (402 to 413) from page 1.

A Jurisdiction. Tick <b>yes</b> if your 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> Yes <input type="checkbox"/>	<b>103</b>		<b>143</b>		
Newfoundland and Labrador Offshore <b>004</b> Yes <input type="checkbox"/>	<b>104</b>		<b>144</b>		
Prince Edward Island <b>005</b> Yes <input type="checkbox"/>	<b>105</b>		<b>145</b>		
Nova Scotia <b>007</b> Yes <input type="checkbox"/>	<b>107</b>		<b>147</b>		
Nova Scotia Offshore <b>008</b> Yes <input type="checkbox"/>	<b>108</b>		<b>148</b>		
New Brunswick <b>009</b> Yes <input type="checkbox"/>	<b>109</b>		<b>149</b>		
Quebec <b>011</b> Yes <input type="checkbox"/>	<b>111</b>		<b>151</b>		
Ontario <b>013</b> Yes <input type="checkbox"/>	<b>113</b>		<b>153</b>		
Manitoba <b>015</b> Yes <input type="checkbox"/>	<b>115</b>		<b>155</b>		
Saskatchewan <b>017</b> Yes <input type="checkbox"/>	<b>117</b>		<b>157</b>		
Alberta <b>019</b> Yes <input type="checkbox"/>	<b>119</b>		<b>159</b>		
British Columbia <b>021</b> Yes <input type="checkbox"/>	<b>121</b>		<b>161</b>		
Yukon <b>023</b> Yes <input type="checkbox"/>	<b>123</b>		<b>163</b>		
Northwest Territories <b>025</b> Yes <input type="checkbox"/>	<b>125</b>		<b>165</b>		
Nunavut <b>026</b> Yes <input type="checkbox"/>	<b>126</b>		<b>166</b>		
Outside Canada <b>027</b> Yes <input type="checkbox"/>	<b>127</b>		<b>167</b>		
<b>Total</b>	<b>129</b>	<b>G</b>	<b>H</b>		
			<b>169</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 your corporation have provincial or territorial tax payable, complete Part 2 on the following pages.
- If your 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) .....	<b>200</b>	
Newfoundland and Labrador offshore tax (from Schedule 307) .....	<b>205</b>	
Gross Newfoundland and Labrador tax (line 200 <b>plus</b> line 205)		1A
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 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>	
Newfoundland and Labrador non-refundable tax credits (total of lines 500 to 507)		1B
Subtotal (amount 1A <b>minus</b> amount 1B) (if negative, enter "0")		1C
Newfoundland and Labrador capital tax on financial institutions (from Schedule 305) .....	<b>518</b>	
Total Newfoundland and Labrador tax payable before refundable tax credits (amount 1C <b>plus</b> line 518) .....		1D
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>	
Newfoundland and Labrador refundable tax credits (total of lines 520 to 522)		1E
<b>Net Newfoundland and Labrador tax payable or refundable tax credit</b> (amount 1D <b>minus</b> amount 1E) .....	<b>209</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.

**Prince Edward Island**

Prince Edward Island tax before credits (from Schedule 322) .....	<b>210</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>	
Prince Edward Island non-refundable tax credits (total of lines 525 to 530)		2A
<b>Net Prince Edward Island tax payable</b> (line 210 <b>minus</b> amount 2A) (if negative, enter "0") .....	<b>214</b>	

Include this amount on line 255 on page 8.

**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 innovation equity tax credit (from Schedule 349) .....	<b>562</b>	_____	
Nova Scotia venture capital tax credit (from Schedule 350) .....	<b>563</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, 562, 563, 570, and 556) .....			<b>3B</b>
Total Nova Scotia tax payable before refundable tax credits (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 tax credit</b> (amount 3C minus amount 3D) .....			<b>224</b>
(if a credit, enter amount in brackets) 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 plus line 573) .....			<b>4A</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 (line 576 plus line 578) .....			<b>4B</b>
Total New Brunswick tax payable before refundable tax credits (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 plus line 597) .....			<b>4D</b>
<b>Net New Brunswick tax payable or refundable tax 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) .....	<b>270</b>		
Ontario small business deduction (from Schedule 500) .....	<b>402</b>		
Subtotal (line 270 <b>minus</b> line 402)		▶	5A
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 (line 276 <b>plus</b> line 277)		▶	5B
Gross Ontario tax (amount 5A <b>plus</b> amount 5B)			5C
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>		
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) .....	<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 5E <b>minus</b> line 416) (if negative, enter "0") .....			5F
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 5F <b>minus</b> the total of lines 418 and 420) (if negative, enter "0") .....			5G
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 (line 278 <b>plus</b> line 280)		▶	5H
Total Ontario tax payable before refundable tax credits (amount 5G <b>plus</b> amount 5H) .....			5I
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 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>		
Ontario refundable tax credits (total of lines 450 to 470)		▶	5J
<b>Net Ontario tax payable or refundable tax credit</b> (amount 5I <b>minus</b> amount 5J) .....	<b>290</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)

## 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 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 non-refundable tax credits (total of lines 601 to 609)			<b>6A</b>
<b>Total Manitoba tax payable before refundable tax credits</b> (line 230 <b>minus</b> amount 6A) (if negative, enter "0")			<b>6B</b>
Manitoba cultural industries printing tax credit	<b>611</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 refundable rental housing construction tax credit (from Schedule 394)	<b>326</b>		
Manitoba community enterprise development tax credit	<b>327</b>		
Manitoba child care centre development tax credit	<b>328</b>		
Certificate number	<b>889</b>		
Manitoba refundable tax credits (total of lines 611 to 623 <b>plus</b> lines 326 to 328)			<b>6C</b>
<b>Net Manitoba tax payable or refundable tax credit</b> (amount 6B <b>minus</b> amount 6C) (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.		<b>234</b>	

## 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 non-refundable research and development tax credit (from Schedule 403)	<b>631</b>		
Saskatchewan non-refundable tax credits (total of lines 624 to 631)			<b>7A</b>
<b>Total Saskatchewan tax payable before refundable tax credits</b> (line 235 <b>minus</b> amount 7A) (if negative, enter "0")			<b>7B</b>
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)			<b>7C</b>
<b>Net Saskatchewan tax payable or refundable tax credit</b> (amount 7B <b>minus</b> amount 7C) (if a credit, enter amount in brackets) Include this amount on line 255 on page 8.		<b>239</b>	

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

## British Columbia

British Columbia tax before credits (from Schedule 427) . . . . .	<b>240</b>	_____	
Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666) . . . . .	<b>241</b>	_____	
Gross British Columbia tax (line 240 <b>plus</b> line 241) _____			<b>8A</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 farmers' food donation tax credit (from Schedule 2) . . . . .	<b>683</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>	_____	
British Columbia non-refundable tax credits (total of lines 650, 651, 653, 683, 656, and 659) _____			<b>8B</b>
Total British Columbia tax payable before refundable tax credits (amount 8A <b>minus</b> amount 8B) (if negative, enter "0") . . . . .			<b>8C</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 Publishing Support 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>	_____	
British Columbia refundable tax credits (total of lines 670 to 681, <b>plus</b> line 665) _____			<b>8D</b>
<b>Net British Columbia tax payable or refundable tax credit</b> (amount 8C <b>minus</b> amount 8D) . . . . .	<b>244</b>	_____	
(if a credit, enter amount in brackets) Include this amount on line 255 on page 8.			

## Yukon

Yukon tax before credits (from Schedule 443) . . . . .	<b>245</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>	_____	
Yukon non-refundable tax credits (total of lines 675 to 677) _____			<b>9A</b>
Total Yukon tax payable before refundable tax credits (line 245 <b>minus</b> amount 9A) (if negative, enter "0") . . . . .			<b>9B</b>
Yukon research and development tax credit (from Schedule 442) . . . . .	<b>698</b>	_____	
Yukon business carbon price rebate (from Schedule 444) . . . . .	<b>699</b>	_____	
Yukon refundable tax credits (line 698 <b>plus</b> line 699) _____			<b>9C</b>
<b>Net Yukon tax payable or refundable tax credit</b> (amount 9B <b>minus</b> amount 9C) (if a credit, enter amount in brackets) . . . . .	<b>249</b>	_____	
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>	_____
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 701) .....		_____ <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.

**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.

**Summary**

Enter the total net tax payable or refundable tax credits for all provinces and territories on line 255.

**Net provincial and territorial tax payable or refundable tax credits** ..... **255** \_\_\_\_\_

If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.  
If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.