

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) <i>Carry this amount forward to AT1 line 065</i>
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) <i>Carry this amount forward to AT1 line 065</i>
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

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)	▪ 090 Salaries and wages paid in Alberta	▪ 092 Total salaries and wages paid in Canada *	▪ 094 Port-call-tonnage in Alberta	▪ 096 Total port-call-tonnage in all provinces with permanent establishments	$\frac{(G \times C/D) + H}{AT1 \text{ lines } 062 - 064}$
	▪ 098 Total port-call-tonnage in Canada	▪ 100 Total port-call-tonnage in all countries	▪ 102 $(E/F) \times (AT1 \text{ lines } 062 - 064)$	▪ 104 $(A/B) \times [(AT1 \text{ lines } 062 - 064) - G]$	
Divided Businesses (ITA Reg 412)	▪ 106 Amount Taxable in Alberta (See Guide for details)	▪ 108 AT1 line 062 - AT1 line 064		A/B	

* Salaries & wages paid by the corporation to employees of its permanent establishments (other than ships) in Canada.