

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 Loans and Deposits in A	E (D ÷ H) 100	F [C + (2 X E)] ÷ 3
British Columbia					
Alberta					
Saskatchewan					
Manitoba					
Ontario					<b>J</b>
Quebec					
New Brunswick					
Nova Scotia					
Prince Edward Island					
Newfoundland					
N.W. Territories					
Yukon					
Nunavut					
Outside Canada					
<b>Totals</b>	<b>G</b>		<b>H</b>		

*Enter total from J in box 30 of the CT23*

**NOTES:**

1. Loans used in the formula are 1/12 of the outstanding loans made by the bank at the close of business on the last day of each month in the taxation year.
2. Deposits used in the formula are 1/12 of the amount on deposit with the bank at the close of business on the last day of each month in the taxation year.