

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOR)	Taxation Year End
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Calculation of Allocation

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

*Enter total from J in
 box [30] of the CT23
 (Single formula)*

*Enter total from K in
 box [30] of the CT23
 (Double formula)*

NOTES:

1. A loan corporation uses a "single factor" formula (columns A, B and C) rather than the general "double formula".
2. Finance and acceptance corporations, whose principal business activity is to discount commercial paper, are not considered to be loan corporations and must use the "double formula".
3. Gross revenue attributable to a particular jurisdiction arises from:
 - a) Loans secured by real property situated in that jurisdiction,
 - b) Loans to persons residing in that jurisdiction,
 - c) Loans administered by the corporation's permanent establishment (P.E.) in that jurisdiction when the money is loaned to persons residing in another jurisdiction where the corporation has no P.E. (This does not include loans secured by real property situated in another jurisdiction where the corporation has a P.E.)
 - d) Business conducted at the corporation's P.E.'s in that jurisdiction. Business income includes any investment income not considered as arising from loans.