

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

A Jurisdiction	B Equated Track Length in A	C (B ÷ G) 100	D Gross Ton Miles in A	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		

Enter total from J in box 30 of the CT23

NOTES:

1. The allocation formula for railways is restricted to provinces and territories of Canada.
2. Equated track length is the total of:
 - a) the length of first main track,
 - b) 80% of the length of other main tracks, and
 - c) 50% of the length of yard tracks and sidings.