



**Ministry of Finance**  
 Corporations Tax  
 33 King Street West  
 PO Box 620  
 Oshawa ON L1H 8E9

## Allocation - Grain Elevator Operators Schedule 5F

(Applicable to corporations whose chief business is  
 the operation of grain elevators)

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

A Jurisdiction	B Quantity of Grain Received in a Corporation's Elevator in A	C (B ÷ G) 100	D Salaries and Wages Paid to Employees in A	E (D ÷ H) 100	F (C + E) ÷ 2
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*

**NOTE:**

The corporation need not own the elevators. The elevators need only to be operated by the corporation.