



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

Allocation - Bus and Truck Operators Schedule 5G

(Applicable to corporations whose chief business is the transportation of goods or passengers other than by the operation of a railway, ship or airline service.)

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 Distance Driven by Vehicles 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

NOTE:

Taxable income must be allocated to the jurisdictions in which the corporation has a permanent establishment. (The corporation could have a permanent establishment in Ontario and in P.E.I. and travel through Nova Scotia and/or the U.S.A. where it does not have a permanent establishment. In this case, taxable income would be allocated to Ontario and P.E.I. based on the number of kilometres travelled in those two provinces only.)