



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

Allocation - Pipeline Schedule 5H

(Applicable to corporations whose chief business is the operation of a pipeline for oil, gas or water.)

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

A Jurisdiction	B Length of Pipe 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					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:

Allocation is restricted to Canada.