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Canada Revenue Agency / Agence du revenu du Canada

Ontario Corporation Tax Calculation (2019 and later tax years)

Schedule 500 Protected B when completed

Corporation's name: _____ Business number: _____ Tax year-end: Year _____ Month _____ Day _____

Use this schedule if your corporation had a permanent establishment (as defined in section 400 of the federal Income Tax Regulations) in Ontario at any time in the tax year and had Ontario taxable income in the year.

Legislative references are to the federal Income Tax Act and Income Tax Regulations.

This schedule is a worksheet only and is not required to be filed with your T2 Corporation Income Tax Return.

Part 1 – Ontario basic income tax

Ontario taxable income **Note 1** 1A

Ontario basic rate of tax for the year 11.5 % 1B

Ontario basic income tax (amount 1A multiplied by amount 1B) **Note 2** 1C

Note 1 If your corporation had a permanent establishment only in Ontario, enter the amount from line 360 or amount Z, whichever applies, from page 3 of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

Note 2 If your corporation had a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit in addition to Ontario basic income tax, or Ontario corporate minimum tax or Ontario special additional tax on life insurance corporations payable, enter amount 1C on line 270 of Schedule 5, Tax Calculation Supplementary – Corporations. Otherwise, enter it on line 760 of the T2 return.

Part 2 – Ontario small business deduction (OSBD)

Complete this part if your corporation claimed the federal small business deduction under subsection 125(1).

Line 400 of the T2 return 2A

Line 405 of the T2 return 2B

If your tax year starts before 2019, line 427 of the T2 return 2C

If your tax year starts after 2018

Line 410 of the T2 return 2D

Line 415 of the T2 return 2E

Amount 2D × Amount 2E = 2F

Line 515 of the T2 return 2G

Subtotal (amount 2D minus amount 2F minus amount 2G) 2H

Amount 2A, 2B, and 2C or 2H, whichever is the least 2I

Ontario domestic factor (ODF): Taxable income for Ontario **Note 3** Taxable income for all provinces **Note 4** 2J

Amount 2I multiplied by amount 2J 2K

Ontario taxable income (amount 1A) 2L

Ontario small business income (amount 2K or 2L, whichever is the least) 2M

Ontario small business deduction for the year

Amount 2M × 8% 2N

Enter amount 2N on line 402 of Schedule 5.

Note 3 Enter amount 1A.

Note 4 Includes the territories and the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.

T2 SCH 500 E (19) (Ce formulaire est disponible en français.) Page 1 of 2 Canada

Canada Revenue Agency / Agence du revenu du Canada

SCHEDULE 512 Code 0901 Protected B when completed

ONTARIO SPECIAL ADDITIONAL TAX ON LIFE INSURANCE CORPORATIONS (SAT) (2009 and later tax years)

Name of corporation: _____ Business number: _____ Tax year-end: Year _____ Month _____ Day _____

Complete this schedule for a life insurance corporation carrying on business in Ontario at any time in the tax year. The Ontario special additional tax on life insurance corporations (SAT) is levied under section 63 of the Taxation Act, 2007 (Ontario).

Subsection 181(2) provides the basis to determine the carrying value of a life insurance corporation's assets or any other amount under section 63 of the Taxation Act, 2007 (Ontario) for its capital, taxable paid-up capital, and taxable capital employed in Canada.

Unless otherwise noted, all amounts are determined as of the end of the year.

Unless otherwise noted, references to parts, subsections, subparagraphs, clauses, and regulations are from the federal Income Tax Act and the Income Tax Regulations.

File this schedule with the T2 Corporation Income Tax Return.

Part 1 – Capital (resident life insurance corporation)

Add:

Long-term debt 110

Capital stock (for a corporation incorporated without share capital, its members' contributions) 112

Retained earnings 114

Contributed surplus 116

Any other surplus 118

Subtotal A

Deduct:

Deferred tax debt balance or future tax assets 120

Any deficit deducted in computing shareholders' equity (subsection 63(4) of the Taxation Act, 2007 (Ontario)) 122

Subtotal B

Capital for the year (amount A minus amount B) (if negative, enter "0") 124

Part 2 – Taxable capital employed in Canada (resident life insurance corporation)

Capital for the year (amount from line 150 in Part 1) 126

Add:

Capital of foreign insurance subsidiaries (amount BBB from page 4) 128

Subtotal C

Total reserve liabilities 130

Add:

Total reserve liabilities of foreign subsidiaries (amount CCC from page 4) 132

Subtotal D

Canadian reserve liabilities (Regulation 2400(1)) 134

Proportion of capital over reserve liabilities:

Amount E × Amount C = 136

Amount D F

Add:

Amount determined under subparagraph 130.11(3)(i) 138

Taxable capital employed in Canada (resident life insurance corporation) (amount on line 170 plus the amount on line 180) 140

T2 SCH 512 E (Vous pouvez obtenir ce formulaire en français à www.cra.gc.ca ou en composant le 1-800-959-7775.) Page 1 of 4 Canada

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