

OVERSEAS EMPLOYMENT TAX CREDIT CALENDAR YEAR _____

Step I – Must be fully completed by the employer (print or type)

Employer certification			
l,	(authorized officer), certify that	(employee's full name),	
social insurance number	, was employed by (employer's full		
	6 consecutive months (the "qualifying period") that began bet	fore the end of the calendar year and included any part	
The employer has met the requirem	nents of subsection 122.3(2) of the Income Tax Act as a specified	d employer and is one of the following (check one):	
a person (including a co	rporation) resident in Canada;		
	ersons resident in Canada or corporations controlled by persons nterests in the partnership; or	resident in Canada own interests which exceed 10% of the	
a corporation that is a fo	oreign affiliate of a person resident in Canada.		
The employee, during that qualifyi	ng period extending from to:		
 was employed, other than f Agency (CIDA); 	or performing services under international development assistand	ce program of the Canadian International Development	
	rmed all or substantially all (90% or more) of the duties of emp arried on a business outside Canada conducting one of the follow check one):		
the exploration for or ex	ploitation of petroleum, natural gas, minerals, or other similar res	ources;	
any construction, installa	ation, or agricultural or engineering activity; or		
an activity performed un	der contract with the United Nations. (For 1994 and subsequent	calendar years only)	
or			
	ning, on behalf of the employer, a contract to undertake any of the e.g., country, name of the project.	e above activities.	
If a waiver on withholding had beer processed:	n requested with respect to this credit, please provide the name o	of the tax services office where the waiver request was	
The employer also undertakes to p form.	rovide to Revenue Canada, on request, any necessary information	on to substantiate the accuracy of the information on this	
Date	Signature of authorized officer Employer's busines	ss account number () Telephone number	
Notes: * Employment income will not o	qualify for this tax deduction for 1997, and subsequent taxation years, if all	'	
 the employer: carries on a business of 	providing services;		
	nout the year more than 5 full-time employees,		
than 10% of any class of	ength with the employer, or is a "specified shareholder" of the employer (i.f shares of the employer);	e.: generally, an individual who owns directly or indirectly not less	
 and, the individual, but for 	 partnership, ength with a member of the partnership, or is a specified shareholder of a the existence of the employer, regarded as an employee of another person or partnership that is not a significant. 		

** If the qualifying period extends over more than one calendar year, you must complete this form for each of the years.

Step II – Calculation of employment	income			
1. Number of days in the qualifying period referred to	in Step I that are in this calendar year a	nd during which you were resident in Ca	anada 6770	I A
2. Gross salary, wages, and other remunera	ation for the period referred to in	A		В
3. Deduct: Employment deductions related				
4. Sales expenses			1	
•				
•				
_				
		· · · · · · · · · · · · · · · · · · ·		c
10. Net salary, wages and remuneration for	the period referred to in A (amou	ent B minus amount C)	67770	b D
Note: You should apportion employment de relates to 365.				
Step III – Calculation of credit limits				
11. Enter the number of days in A above _	X \$80,000 divided by 365		= 3	EE
12 Enter the amount in Dichave &			,	
12. Enter the amount in D above \$	X 8U%		=	FF
13. Net income for the year (line 236 of T1		-		
 Add: Forward-averaging withdrawal (For taxable income for the taxation ye 	rm T581) included in calculating ar			
Notes: If the amount on line 5 of Form T581 is po amount on line 5 of Form T581 is negative line 7 of Form T581 is also negative, enter	sitive, enter the amount from line 6 of e, enter any positive amount from line	that form on line 14 above. If the		
15. Subtotal (lines 13 and 14)		\$	1	
16. Deduct: Any deduction for net capital lo	osses of other years (line 253 of	T1 return) \$		
17		or 110(1)(d.3)		
40		l 10(1)(j)		
10				
21. Total of line 15 minus lines 1	6 to 20	\$	9	G
Step IV - Calculation of basic federa	I tax (you must report the c	alculated amount on Sched	lule 1, <i>Federal Tax Cal</i>	culation)
22. Enter taxable income (line 260 of T1 ret	hirn)			s
23. On the first the tax is				
24 On the remaining tax at	% is			
24. On the remaining tax at 25. Total (lines 23 and 24)	_ /s /s			
26. Add: Tax adjustments				
(see line 423 of guide)		s		
27. Total (lines 25 and 26)		———		
28. Subtract: Total of non-refundable tax of (line 350 of T1 return)	redits			
29. Total		\$Н		
30. Subtract: Overseas employment tax cro (amount I from step V below)	edit (note c)			
(amount I from step V below)		\$		
32. Subtract: Federal dividend tax credit				
33. Total		\$		
34. Subtract: Minimum tax carry-over (see	line 427 of guide)			
35. Basic federal tax (enter this amount on	line 429 on Schedule 1 of T1 retu	urn)	•	
Notes: a) A foreign tax paid on income subject to b) If you are otherwise entitled to a foreign	an overseas employment tax credit r	must be excluded in calculating any fo	oreign tax credit to which you n	
the foreign tax credit calculation. c) The amount on line 30 must be added d) A claim for the overseas employment to determine if minimum tax is payable.				of Minimum Tax, to
Step V – Calculation of overseas em	nlovment tax credit			
36. Enter the lesser of E and F \$			677/	
. Litter the lesser of L affu F \$	divided by amount G \$		6772	
	airided by airidulit G \$			