

PROVINCIAL AND TERRITORIAL TAXES FOR 2000 – MULTIPLE JURISDICTIONS

Use this form to calculate your tax (or your minimum tax supplement) for 2000 if **either** of the following applies:

- you resided in a province or territory on December 31, 2000 (if you stopped residing in Canada in 2000, use the last day you resided in Canada), and all or part of your business income for the year was earned and is allocable to a permanent establishment outside that province or territory, or outside Canada; **or**
- you were a non-resident throughout 2000 carrying on business in more than one province or territory.

Attach a completed copy of this form to your 2000 return. If you have minimum tax to pay, also attach a completed Form T691, *Alternative Minimum Tax*, and Form T1219, *Provincial Alternative Minimum Tax* (if applicable).

Part 1 – Allocating income to multiple jurisdictions

Enter the total of: net income from line 236 of your return and deduction for split income claimed on line 232 of your return . . . _____ | 1

Business income earned in the year: Add self-employment income from lines 135 to 143 of your return, and business income from a partnership from line 122 of your return (exclude losses) - _____ | 2

Excess income: Line 1 minus line 2 (if negative, enter "0") = _____ | 3

Complete lines 4 to 6 **only** if you resided in, or earned business income in a province or territory **other than** Nova Scotia, New Brunswick, Ontario, Manitoba, or British Columbia.

Enter the amount from line 23 of Schedule 1, or from line 6 of Form T1206, whichever is **more** . . . _____ | 4

Enter the amount from line 60 of Form T691, if you are completing that form _____ | 5

Enter the amount from line 4 or line 5, whichever is **more** _____ | 6

Complete the following allocation chart:

- In Column 2:** Allocate the amount from line 2 to each province and territory where you had a permanent establishment in 2000. If you need instructions, see Part XXVI of the *Income Tax Regulations*. If you are a resident of Quebec, you must allocate to Quebec any business income you earned outside Canada in the year.
- In Column 3:** Allocate to your province or territory of residence the amount from line 3, if any.
- In Column 4:** Add Columns 2 and 3. If the amount from line 1 is less than the amount from line 2, determine the percentage of income allocation in column 2, and multiply the amount on line 1 by this percentage. Enter the result in Column 4.
- In Column 5:** Determine the percentage for each jurisdiction based on the income you allocated in Column 4.
- In Column 6:** Allocate for each jurisdiction (other than Nova Scotia, New Brunswick, Ontario, Manitoba, and British Columbia) the amount from line 6 based on the percentage calculated in Column 5.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Jurisdiction	Allocating business income earned in the year (line 2)	Excess income (line 3)	Income allocated to jurisdiction (Column 2 plus Column 3)	% of income allocated to jurisdiction	Basic federal tax allocated to jurisdiction (multiply line 6 by the % in Column 5)
Newfoundland					
Prince Edward Island					
Nova Scotia					
New Brunswick					
Quebec					
Ontario					
Manitoba					
Saskatchewan					
Alberta					
British Columbia					
Yukon					
Northwest Territories					
Nunavut					
Other (outside Canada)					
Totals				100%	

Part 2 – Federal surtax on income you earned outside Canada and refundable Quebec abatement

Federal surtax on income you earned outside Canada

Enter basic federal tax allocated to "Other" (from the Chart in Part 1)		7
Federal surtax rate	x	48%
Multiply line 7 by 48%	=	9

Enter the amount from line 9 directly below line 23 on Schedule 1 (Method B) and write "federal surtax on income earned outside Canada". Add this amount to the basic federal tax on line 23, and subtract line 24 from the total to arrive at federal tax on line 25 of Schedule 1.

Enter the amount from line 9 on line 61 of Form T691, *Alternative Minimum Tax*, if you are completing that form.

Refundable Quebec abatement

Enter basic federal tax allocated to Quebec (from the Chart in Part 1)		10
Rate for the refundable Quebec abatement	x	16.5%
Multiply line 10 by 16.5%, and enter the result on line 440 of your return	=	12

Part 3 – Provincial and territorial taxes

Newfoundland and Labrador

Multiply basic federal tax allocated to Newfoundland (from the Chart in Part 1) by 62%		A
Newfoundland surtax: (line A _____ minus \$250) x 6% =	+	
(line A _____ minus \$7,050) x 10% =	+	
Adjusted Newfoundland income tax	=	
Residents of Newfoundland: Provincial foreign tax credit, if any, from Form T2036	-	
Newfoundland tax	=	▶ 13

Prince Edward Island

Multiply basic federal tax allocated to P.E.I. (from the Chart in Part 1) by 57.5%		B
P.E.I. surtax: (line B _____ minus \$5,200) x 10% =	+	
Adjusted Prince Edward Island income tax*	=	▶ 14

* **Residents of Prince Edward Island:** Enter this amount on line 5 of Form PE428, *Prince Edward Island Tax and Credit*. Complete the remainder of Form PE428 and enter the result on line 14 above.

Nova Scotia

Complete Form NS428, *Nova Scotia Tax*, only to line 24.

Amount from line 24 on Form NS428		C
Percentage of income allocated to Nova Scotia (from the Chart in Part 1)	x	%
Multiply line C by the applicable percentage	=	D
Nova Scotia surtax (line D _____ minus \$10,000) x 10%	+	
Nova Scotia tax*	=	▶ 15

* **Residents of Nova Scotia:** Enter this amount on line 26 of Form NS428. Complete the remainder of Form NS428 and enter the result on line 15 above.

New Brunswick

Complete Form NB428, *New Brunswick Tax*, only to line 22.

Amount from line 22 on Form NB428 or from line 2 on Form T1219		E
Percentage of income allocated to New Brunswick (from the Chart in Part 1)	x	%
Multiply line E by the applicable percentage	=	F
New Brunswick surtax: (line F _____ minus \$13,500) x 8% =	+	
Adjusted New Brunswick income tax	=	
Residents of New Brunswick: Provincial foreign tax credit, if any, from Form T2036	-	
New Brunswick tax	=	▶ 16

Ontario

Complete Form ON428, *Ontario Tax*, only to line 24 *

Amount from line 24 on Form ON428			G
Percentage of income allocated to Ontario (from the Chart in Part 1)	X	%	H
Multiply line G by the applicable percentage **	=		I

Ontario surtax:

(line I _____ minus \$3,561.00) x 20% = ...			
(line I _____ minus \$4,468.00) x 36% = ...	+		
	=		

Enter this amount on line 28 of Form ON428 ***
Complete the rest of Form ON428, and enter the result here _____ **17**

- * **If you were not a resident of Ontario:** When completing Form ON428, decrease the amount on line 16 by 6.37% of the amount on line 314 of your return, do not claim the dividend tax credit or the overseas employment tax credit (lines 18 and 19).
- ** **If you were a resident of Ontario,** also decrease line I by the result of the following calculation: (the total of lines 18 and 19 on Form ON428, plus 6.37% of the amount of line 314 of your return) x (100% minus the percentage on line H above).
- *** **If you were not a resident of Ontario:** Enter this amount on line 38 of Form ON428. Complete the rest of Form ON428, and enter the result on line 17 above.

Manitoba

Complete Form MB428, *Manitoba Tax*, only to line 54 *

Amount from line 53 of Form MB428			
Amount from line 54 of Form MB428	+		
Total of the two previous lines	=		J
Percentage of income allocated to Manitoba (from the Chart in Part 1)	X	%	K
Multiply line J by the appropriate percentage	=		
Enter the total of lines 31 and 32 of Form MB428			L

Amount from line J or line L, whichever is less _____ x (100 % minus the percentage on line K)	+		
Enter the result on line 55 of Form MB428 **	=		

Complete the rest of Form MB428, and enter the result here _____ **18**

- * Enter on line 13 of MB428 the net income allocated to Manitoba (from the Chart in Part 1). **If you were not a resident of Manitoba,** leave lines 14 and 16 blank.
- ** **If you were not a resident of Manitoba:** Do not claim the provincial foreign tax credit on line 63 when completing Form MB428.

Saskatchewan

Multiply basic federal tax allocated to Saskatchewan (from the Chart in Part 1) by 48%			
Flat tax: Multiply net income allocated to Saskatchewan (from the Chart in Part 1)* by 1.5%	+		
Basic Saskatchewan tax	=		M
Multiply line M by 10%			
Reduction amount	-	150 00	
Debt reduction surtax	=		
High income surtax: (Line M _____ minus \$4,000) x 15% =	+		
Adjusted Saskatchewan tax **	=		

- * **Residents of Saskatchewan:** Reduce net income allocated to Saskatchewan by any amount you deducted on line 250 of your return and by any foreign income exempt under a tax treaty that you included on line 256 of your return.
- ** **Residents of Saskatchewan:** Enter this amount on line 13 of Form SK428, *Saskatchewan Income Tax*. Complete the rest of Form SK428, and enter the result on line 19 above.

Alberta

Multiply basic federal tax allocated to Alberta (from the Chart in Part 1) by 44%			N
Alberta flat rate tax: Multiply taxable income allocated to Alberta* by 0.005	+		
Adjusted Alberta tax: Add the above two lines	=		O
Enter your royalty tax rebate, if any, from Form T79	-		P
Alberta income tax after rebate: Line O minus line P (if negative, enter "0") **	=		

- * **Taxable income allocated to Alberta:** Multiply your taxable income on line 260 of your return by the percentage you allocated to Alberta (from the chart in Part 1).
- ** **Residents of Alberta:** Enter this amount on line 9 of Form AB428, *Alberta Tax and Credit*. Complete the rest of Form AB428, and enter the result on line 20 above.

British Columbia

Complete Form BC428, *British Columbia Tax*, only to line 23.

Amount from line 22 on Form BC428	_____	
Amount from line 23 on Form BC428	_____	
Total of the two previous lines	_____	Q
Percentage of income allocated to British Columbia (from the Chart 1 in Part 1)	_____ %	
Multiply line Q by the appropriate percentage	_____	R

Enter the amount on line R on line 24 of Form BC428. Complete the rest of Form BC428*, and enter the result here **21**

* **If you were not a resident of British Columbia:** Do not claim the provincial foreign tax credit (line 25) or the B.C. supplementary credits (lines 36, 37, and 38) when completing Form BC428.

Yukon

Multiply basic federal tax allocated to the Yukon (from the Chart in Part 1) by 49%	_____	S
Yukon surtax: (Line S _____ minus \$6,000) × 5% =	_____	
Adjusted Yukon tax*	_____	22

* **Residents of the Yukon:** Enter this amount on line 5 of Form YT428, *Yukon Tax*. Complete the rest of Form YT428, and enter the result on line 22 above.

Northwest Territories

Multiply basic federal tax allocated to the Northwest Territories (from the Chart in Part 1) by 45%	_____	
Residents of the Northwest Territories: Territorial foreign tax credit, if any, from Form T2036	_____	
Northwest Territories tax	_____	23

Nunavut

Multiply basic federal tax allocated to Nunavut (from the Chart in Part 1) by 45%	_____	
Residents of Nunavut: Territorial foreign tax credit, if any, from Form T2036	_____	
Nunavut tax	_____	24

Provincial and territorial taxes

Add lines 13 through 24. Enter this amount on line 428 of your return **25**

Provincial and territorial credits

You do not have to be a resident of a province or territory to claim certain tax credits, as long as you otherwise qualify. For example, you could claim provincial and territorial political contribution tax credits. Just attach the applicable required form for the province or territory. You could also claim tax credits for investments you made in certain venture capital corporations. Contact us for details.

Here is a list of other credits you could claim, and the forms to complete.

Province or territory	Other credits	Form
Newfoundland	Newfoundland research and development tax credit	T1129
New Brunswick	New Brunswick stock savings plan tax credit	NB479
Ontario	Ontario co-operative education and graduate transitions tax credits Ontario workplace child care and workplace accessibility tax credits Ontario educational technology tax credit	ON479
Saskatchewan	Saskatchewan royalty tax rebate	T82
Alberta	Alberta royalty tax rebate	T79
British Columbia	British Columbia royalty and deemed income rebate British Columbia logging tax credit (Form BCFIN 542)	T81 BC428