



CALCULATION OF TAX IN RESPECT OF MULTIPLE JURISDICTIONS

- For use by an individual residing in a Province or Territory on the last day of a taxation year, part of whose business income for the year was earned and is allocable to a permanent establishment outside that Province or Territory and by a non-resident individual carrying on business in a particular Province or Territory.
- For the purpose of determining an individual's Province or Territory of residence for the taxation year during which the individual ceased to reside in Canada, the last day on which the individual ceased to reside in Canada is deemed to be the "last day of a taxation year" under subsection 2601(5) of the Income Tax Regulations.
- Attach one completed copy to your 1990 T1 Income Tax Return.
- Where an allocation of Federal Forward Averaging Tax Credit is required, complete and attach one copy of Form T2203A along with this form.
- Where minimum tax is applicable, use Form T691A.

Name	Social Insurance Number								
Address									

PART I - CALCULATION OF INCOME ALLOCABLE TO VARIOUS JURISDICTIONS

1. Net Income (from line (236) on page 2 of T1 Return)	\$	
2. Net Income from Self-Employment including partnership income at line (122) of T1 Return (excluding losses)	\$	
3. Excess (if any) of "Net Income" over "Net Income from Self-Employment"	\$	

Note: Allocate the "excess" from line 3, if any, to the province of residence in column (3) below. If there is no "excess" in line 3, the percentages of the incomes allocated to the jurisdictions (including the province of residence) in column (2) are applied to the Net Income at line 1 to compute the allocations in column (4). The percentages in column (5) are computed for each jurisdiction on the basis of the income allocated in column (4).

(1) Jurisdiction	(2) Allocation of Net Income from Self-Employment (line (2) above)	(3) Excess Income (line (3) above)	(4) Income Allocable to Jurisdiction (column (2) plus column (3))	(5) % of Income Allocable to Jurisdiction
Newfoundland				
Prince Edward Island				
Nova Scotia				
New Brunswick				
Quebec				
Ontario				
Manitoba				
Saskatchewan				
Alberta				
British Columbia				
Northwest Territories				
Yukon Territory				
Other				
TOTALS				100%

PART II - CALCULATION OF NET FEDERAL TAX

4. Taxable Income \$		(from line (260) on T1 Return)	
5. On the first \$	tax is \$		
6. On remaining \$	tax at % is \$		
7.	TOTAL FEDERAL INCOME TAX ON TAXABLE INCOME		\$
8. Add: Tax Adjustments			\$
9.		Total	\$
10. Subtract: Total Non-refundable Tax Credits (from line (350) on T1 Return)			\$
11. Overseas Employment Tax Credit (from Form T626)			\$
12. Dividend Tax Credit: 13 1/3% of taxable amount of Dividends from Taxable Canadian Corporations (from line (120) on T1 Return)			\$
13. Minimum Tax Carry-over (from Form T691)			\$
14.	Total of lines 10 to 13		\$
15.	BASIC FEDERAL TAX		\$
16. ALLOCATION OF BASIC FEDERAL TAX TO PROVINCES, NORTHWEST TERRITORIES, YUKON AND OTHER			
% to Newfoundland \$	% to Ontario \$	% to N.W.T. \$	
% to P.E.I. \$	% to Manitoba \$	% to Yukon \$	
% to Nova Scotia \$	% to Saskatchewan \$	% to Other \$	
% to New Brunswick \$	% to Alberta \$	The Total Allocated MUST equal the Total of line 15 "BASIC FEDERAL TAX".	
% to Quebec \$	% to British Columbia \$		
17. Add: Federal Surtax: 52% of the "BASIC FEDERAL TAX" allocated to "Other" (from area 16)			\$
18. Federal Tax before Federal Foreign Tax Credit (enter this amount at line 18 on page 2 of this form)			\$ (1)

PART II -- CALCULATION OF NET FEDERAL TAX (Continued)

18. Federal Tax before Federal Foreign Tax Credit (amount reported from line 18 on page 1 of this form) \$ _____ (1)

19. Subtract: Federal Foreign Tax Credit: Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)

NON-BUSINESS FOREIGN INCOME

Non-Business Income Tax paid to a foreign country * \$ _____ (A)

Net Foreign Non-Business Income **

\$ _____ x (amount (1) + line 11 + line 12 - line 26) = \$ _____ (B)

Net Income *** \$ _____

FEDERAL NON-BUSINESS FOREIGN TAX CREDIT IS THE LESSER OF (A) AND (B) \$ _____ (C)

BUSINESS FOREIGN INCOME

1. Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country † \$ _____ (D)

2. Net Foreign Business Income ††

\$ _____ x (amount (1) + line 11 + line 12 - line 17) = \$ _____ (a)

Net Income *** \$ _____

Federal Surtax (line 17, or if foreign tax is paid to more than one country, the proportion of line 17 allocated to each country) \$ _____ (b)

Total (a) plus (b) \$ _____ (E)

3. Total of amount (1) + line 11 + line 12 \$ _____

Less any Federal Non-Business Foreign Tax Credit (amount (C)) \$ _____ = \$ _____ (F)

FEDERAL BUSINESS FOREIGN TAX CREDIT IS THE LEAST OF (D), (E) AND (F) \$ _____ (G)

FEDERAL FOREIGN TAX CREDIT -- TOTAL OF AMOUNTS (C) AND (G) \$ _____ (H)

20. **FEDERAL TAX (AMOUNT (1) MINUS AMOUNT (H))** \$ _____

21. Subtract: Federal Political Contribution Tax Credit (from line (410) on page 4 of the T1 Income Tax Return) \$ _____

22. Investment Tax Credit (from Form T2038-IND.): Line (412) of the T1 Return \$ _____

23. Labour-Sponsored Funds Tax Credit: Line (414) of the T1 Return \$ _____

24. **TOTAL OF ABOVE CREDITS** \$ _____

25. Federal Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the T1 Return) \$ _____

26. Refundable Quebec Abatement: 16.5% of the Basic Federal Tax allocated to Quebec (area 16: enter this amount on line (440) on page 4 of the T1 Return for residents of Quebec; for all other returns, enter above line (444))

Note: Where a T2203A is required, transfer this amount to line 3(a) of Form T2203A, and do not enter it on line (440) on page 4 of the T1 Return.

\$ _____

27. Federal Individual Surtax: Total of Basic Federal Tax and Overseas Employment Tax Credit (line 15 + line 11) and Federal Tax from line (20) on Form T541 (deceased taxpayer only) less Federal Forward Averaging Tax Credit (line 8(e) on Form T2203A) \$ _____ (2)

Individual Surtax: (i) Amount (2) X 5% \$ _____

(ii) (Amount (2) minus \$15,000.00) X 3% \$ _____

Individual Surtax: Total of lines (i) and (ii) \$ _____ (3)

Subtract: Additional Federal Foreign Tax Credit: Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)

NON-BUSINESS FOREIGN INCOME

Non-Business Income Tax paid to a foreign country * \$ _____ (I)

Net Foreign Non-Business Income **

\$ _____ x (amount (1) + line 11 + line 12 - line 26 + amount (3)) = \$ _____ (J)

Net Income *** \$ _____

ADJUSTED FEDERAL NON-BUSINESS FOREIGN TAX CREDIT IS THE LESSER OF (I) AND (J) \$ _____ (K)

BUSINESS FOREIGN INCOME

1. Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country † \$ _____ (L)

2. Net Foreign Business Income ††

\$ _____ x (amount (1) + line 11 + line 12 - line 17 + amount (3)) = \$ _____ (a)

Net Income *** \$ _____

Federal Surtax (line 17, or if foreign tax is paid to more than one country, the proportion of line 17 allocated to each country) \$ _____ (b)

Total (a) plus (b) \$ _____ (M)

3. Total of amount (1) above + line 11 + line 12 + amount (3) \$ _____

Less any adjusted Federal Non-Business Foreign Tax Credit (amount (K)) \$ _____ = \$ _____ (N)

ADJUSTED FEDERAL BUSINESS FOREIGN TAX CREDIT IS THE LEAST OF (L), (M) AND (N) \$ _____ (O)

Total Adjusted Federal Foreign Tax Credit: Total of amounts (K) and (O) \$ _____ (P)

Subtract: Federal Foreign Tax Credit (amount (H)) \$ _____

Additional Federal Foreign Tax Credit \$ _____

Subtotal (amount (3) minus amount (Q)) \$ _____ (Q)

Subtract: Additional Investment Tax Credit from Section II of Form T2038-IND. \$ _____

Federal Individual Surtax (enter this amount on line (419) on page 4 of the T1 Return) \$ _____

PART III – CALCULATION OF PROVINCIAL TAX

28. Newfoundland	62% of the BASIC FEDERAL TAX allocated to Newfoundland (from area 16)	(a) \$		\$
29. Prince Edward Island	57% of the BASIC FEDERAL TAX allocated to P.E.I. (from area 16)	(a) \$		
	Add: 10% of (amount (a) in excess of \$12,500.00)	\$		
	Adjusted Prince Edward Island Income Tax	\$		\$
	Note: If a Forward Averaging Election was made, the adjusted Prince Edward Island Tax is calculated on Form T2203A.			
30. Nova Scotia	59.5% of the BASIC FEDERAL TAX allocated to Nova Scotia (from area 16)	(a) \$		
	Add: 10% of (amount (a) in excess of \$10,000.00)	\$		
	Adjusted Nova Scotia Income Tax	\$		\$
	Note: If a Forward Averaging Election was made, the adjusted Nova Scotia Tax is calculated on Form T2203A.			
31. New Brunswick	60% of the BASIC FEDERAL TAX allocated to New Brunswick (from area 16)			\$
32. Ontario	53% of the BASIC FEDERAL TAX allocated to Ontario (from area 16)	(a) \$		
	Add: 10% of (amount (a) in excess of \$10,000.00)	\$		
	Adjusted Ontario Income Tax	\$		
	Subtract: Provincial Foreign Tax Credit (from line 40)	\$		
	Ontario Income Tax	(b) \$		
	Ontario Tax			
	(Use Form T1C(ONT.)TC to complete the calculation of Ontario Tax and enter computed amount here)			
	Note: Amount (b) above is to be used as amount (A) in Section I of Form T1C(ONT.)TC.			
	If a Forward Averaging Election was made, the Ontario Tax is calculated on Form T2203A.			
33. Manitoba	52% of the BASIC FEDERAL TAX allocated to Manitoba (from area 16)	\$		
	Add: Manitoba Net Income Tax: 2% of *Net Income Allocated to Manitoba (from column 4 in Part I)	\$		
	Manitoba Income Tax	(a) \$		
	Manitoba Tax			
	(Use form T1C(MAN.)TC to complete the calculation of Manitoba tax and enter computed amount here)			
	Note: Amount (a) above is to be used as amount (C) in Section I of Form T1C(MAN.)TC. The reference to "Net Income" in the opening line of Section II of Form T1C(MAN.)TC should be read as "Net Income allocated to Manitoba".			
	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be reduced by any foreign income exempt under a tax treaty (line 256 on T1 Return).			
34. Saskatchewan	50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)	\$		
	Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan (from column 4 in Part I)	\$		
	Basic Saskatchewan Tax	(a) \$		
	Saskatchewan Tax			
	(Use Form T1C(SASK.) to complete the calculation of Saskatchewan tax and enter computed amount here)			
	Note: Amount (a) above is to be used as "Basic Saskatchewan Tax" on Form T1C(SASK.).			
	* For residents of Saskatchewan, "Net Income Allocated to Saskatchewan" should be reduced by any foreign income exempt under a tax treaty (line 256 on T1 Return).			
35. Alberta	46.5% of the BASIC FEDERAL TAX allocated to Alberta (from area 16)	(a) \$		
	Add: Alberta Surtax: 8% of (amount (a) in excess of \$3,500.00)	\$		
	Add: Alberta Flat Rate Tax: 0.5% of *Taxable Income allocated to Alberta	\$		
	Adjusted Alberta Income Tax	\$		
	Subtract: Royalty Tax Rebate applied (from Form T79)	\$		
	Alberta Income Tax after Rebate	(b) \$		
	Subtract: Alberta Selective Tax Reduction			
	Basic Claim	\$	430 00	
	Subtract: 1/2 of amount (b)	\$		
	Total (if negative, enter zero)	(c) \$		
	Claim the lesser of (b) or (c)	\$		
	Reduced Alberta Income Tax	\$		\$
	* "Taxable Income allocated to Alberta" is the percentage allocated to Alberta in column (5) of Part I applied to the taxable income (line (260) on T1 Return).			
36. British Columbia	51.5% of the BASIC FEDERAL TAX allocated to British Columbia (from area 16)	(a) \$		
	Subtract: Provincial Foreign Tax Credit (from line 40)	\$		
	Subtotal	\$		
	Subtract: Royalty and Deemed Income Rebate (from Form T81)	\$		
	British Columbia Tax	\$		\$
37. Northwest Territories	44% of the BASIC FEDERAL TAX allocated to Northwest Territories (from area 16)			\$
38. Yukon Territory	45% of the BASIC FEDERAL TAX allocated to Yukon Territory (from area 16)			\$
39.	Total of lines 28 to 38			\$
40. Provincial Foreign Tax Credit to be applied to the Province or Territory of Residence as of December 31st (from Form T2036)		\$		
41. PROVINCIAL TAX (For residents of Ontario, Manitoba, Saskatchewan or British Columbia, enter the amount on line 39. For other residents, enter the amount of line 39 less line 40). Enter this amount on line 423 on page 4 of the T1 Return				\$

EXPLANATORY NOTES FOR FOREIGN TAX CREDIT

- * **Non-business-income tax paid to a foreign country** is the total taxes paid to that country for the year other than business-income tax, minus any portion of such taxes that is deductible under subsection 20(11) or deducted under subsection 20(12) of the Income Tax Act. It does not include any portion of such taxes: (a) that would not have been payable had the taxpayer not been a citizen of the foreign country, and that cannot reasonably be regarded as attributable to income from a source outside Canada; (b) that may reasonably be regarded as relating to an amount that any other person or partnership received or is entitled to receive from foreign country; (c) that may reasonably be regarded as attributable to the portion of the taxpayer's employment income from that country on which an Overseas Employment Tax Credit is calculated; (d) that may reasonably be attributed to any portion of taxable capital gains from that country for which a capital gains deduction is claimed; or (e) that may reasonably be regarded as relating to an amount that was deductible as exempt income under the tax treaty between Canada and that country.
- ** **Net foreign non-business income** must be reduced by any capital gains deduction claimed that is attributable to capital gains from that foreign country and by any income from that country that was deductible as exempt income under the tax treaty between Canada and that country (line 256 on T1 Return). It does not include any portion of employment income from that country on which Overseas Employment Tax Credit is calculated.
- Note: For individuals resident in Canada during part of the year only, include only the income for the period or periods in the year throughout which they were resident in Canada, were employed in Canada or were carrying on businesses in Canada.
- *** **Net Income** (line 236 on T1 Return or if you filed a Form T581 election, use line 7 of that form – if negative, enter zero) less any net capital losses of other years allowed (line 253 on T1 Return), any capital gains deduction claimed (line 254 on T1 Return), any foreign income that was deductible as exempt income under a tax treaty (line 256 on T1 Return), or any amount deductible as an employee home relocation loan deduction (line 248 on T1 Return) or stock option and shares deduction (line 249 on T1 Return).
- Note: For individuals resident in Canada during part of the year only, include only the income for the period or periods in the year throughout which they were resident in Canada, were employed in Canada or were carrying on businesses in Canada.
- † **Business-income tax paid to a foreign country** does not include any portion of the business-income tax that may reasonably be regarded as relating to an amount: (a) that any other person or partnership has received or is entitled to receive from the foreign country, or (b) that was deductible as exempt income under the tax treaty between Canada and that country.
- †† **Net Foreign Business Income** is the total business income from that country other than any portion that was deductible as exempt income under the tax treaty between Canada and that country.