

CALCULATION OF TAX FOR 1995 - MULTIPLE JURISDICTIONS

- Use this form to calculate your tax if:
 - you resided in a province on December 31, 1995, and all or part of your business income for the year was earned and is allocable to a permanent establishment outside that province or outside Canada; or
 - you were a non-resident carrying on business in one or more provinces.
- If you ceased to reside in Canada during 1995, your province of residence on December 31, 1995, is the province you lived in on the last day
 you resided in Canada.
- · Attach one completed copy of this form to your 1995 income tax return.
- If an allocation of the federal forward averaging tax credit is being made, also complete and attach one copy of Form T2203A.
- If minimum tax applies, complete and attach Forms T691A and T691.

Newfoundland Prince Edward Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia Northwest Territories Yukon Territory Other (outside Canada) Totals See Part 2 of Schedule 1 of your return for the income lax percentages.		ated to Various Jurisc				į.	
el Income from self-employment including partnership income from to 122, and lines 135 to 143 of your return (excluding lossess) 2. Jobes: In cylum 2 below, allocate is your province of residence any net income from self-employment from line 2 above that is not allocable to operation of excluding the self-employment from line 2 above that is not allocable to pour province of residence any net income from self-employment from line 2 above that is not allocable to pour province of residence any net income from self-employment from line 2 above that is not allocable to personal residence of the incomes allocated to the jurisdiction (including your province of residence) not line 1. In column 5 below, determine the percentage 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 (including your province of residence) in punisdiction on the basis of the income allocated in column 4. (1) Jurisdiction (2) Allocation of net income from self-employment (line 2 above) (4) income allocated in column 4. (2) Allocation of any including allocation of net income from self-employment (line 2 above) (4) income allocated in column 4. (3) Allocation of lines allocated in column 4. (4) Income allocated in column 4. (5) Allocation of net income allocated in column 5. (6) Excess income (4) income allocated in column 4. (7) Allocation of lines allocated in column 4. (8) Allocation of lines allocated in column 4. (9) Allocation of lines allocated in column 4. (9) Allocation of lines allocated in column 4. (1) Jurisdiction (2) Allocation of lines allocated in column 4. (1) Jurisdiction (2) Allocation of lines allocated in column 4. (1) Jurisdiction (2) Allocation (2) Al	let income (from line 236 of y	our return)				1.	
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Manifoba Saskatchewan Alberta Saskatchewan			 				
Saskatchewan	Manitoba						
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% to Quebec \$ % to British Columbia \$ line 15, "Basic federal tax".	% to New Brunswick	k \$	% to Alberta \$	The total allocated	must equal		
Add: Federal surtax: 52% of the basic federal tax allocated to "Other" (from area 16)	% to Quebec	\$	% to British Columbia \$				
	Add: Federal surtax: 52% of	i the basic federal tax allocated t	o "Other" (from area 16)			17	

Part II - Net Federal Tax (Continued)

	ount from line 18 on page 1 of this form) lation for each country: refer to page 4 of this form for explanatory notes)	16.
Non-business foreign income		\neg
	<u>.</u> \$	4)
2. Net foreign non-business income ** \$	X Federal tax ···· \$ = \$ (E	3)
Net income ***		
Federal non-business foreign tax credit is the	lesser of (A) and (B) \$(0	⁽²⁾
Business foreign income		_
Business income tax paid to a foreign country † plus	s any unused foreign tax credit for that country \$ ((O)
2. (a) Net foreign business income †† \$	X Basic federal tax ††† S = \$ 1	1)
Net income *** \$		
(b) Federal surtax (line 17) (If you paid business inc	ome tax to more than one country, enter the	2)
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	· · · · · · · · · · · · · · · · · · ·	-/
Subtract: The amount from line (C) if any		F)
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rederal business totalgit tax credit is the least	(t), (E), and (t)	
deral foreign tax credit: Line (C) plus line (G)		19.
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	e 410 of your return) 21	
	ırn)	
	14 of your return) 23	I
	24.	24.
deral tax before the federal individual surtax (lin	e 20 minus line 24) (enter this amount on line 417 of your return)	25
	deral tax allocated to Quebec (from area 16) (If you are using a return for her returns, enter this amount in the space above line 437)	26
ou have to complete Form T2203A, enter the amount on I	ine 26, on line 3 of the T2203A, and do not onter it on line 440 of your return.	
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adoral individual curtay. Total of the basic federal tay	(line 15) guarceas ampleument tay gradit (line 11)	
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Part III - Provincial Tax

Newfoundland:	69% of the basic federal tax allocated to Newfoundland (from Part II, area 16)	35
Prince Edward	59.5% of the basic federal tax allocated to P.E.I. (from Part II, area 16).	
Island:	Add: 10% of (amount (a) in excess of \$12,500)	,
	Adjusted Prince Edward Island income tax	36
	If you made a forward averaging election, calculate the adjusted Prince Edward Island tax on Form T2203A.	
Nova Scotia:	59.5 % of the basic federal tax allocated to Nova Scotia (from Part II, area 16)	
	Add: 10 % of (amount (a) in excess of \$10,000)	
	Adjusted Nova Scotia tax	
	Subtract: Provincial foreign tax credit (from line 47)	
	Nova Scotia income tax(b)	1
	Nova Scotia tax (use Form T1C(N.S.)TC to complete the calculation of Nova Scotia tax and enter the result here)	37
	Use amount (b) as amount (D) on Form T1C(N.S.)TC. If you made a forward averaging election, calculate the adjusted Nova Scotia tax on Form T2203A.	
New Brunswick:	64% of the basic federal tax allocated to New Brunswick (from Part II, area 16)(a)	
	Add: 8% of (amount (a) in excess of \$13,500)	ı
	Adjusted New Brunswick income tax	38.
	If you made a forward averaging election, calculate the adjusted New Brunswick tax on Form T2203A.	
Ontario:	58% of the basic federal tax allocated to Ontario (from Part II, area 16)	
	Add: 20% of (amount (a) in excess of \$5,500), plus	
	10% of (amount (a) in excess of \$8,000) =	
	Adjusted Ontario tax	
	Subtract: Provincial foreign tax credit (from line 47)	
	Ontario income tax Ontario tax (use Form T1C(ONT.)TC to complete the calculation of Ontario tax and	
		39.
	Use amount (b) as amount (E) on Form T1C(ONT.)TC.	
	If you made a forward averaging election, calculate the Ontario tax on Form T2203A.	
Manitoba:	52% of the basic federal tax allocated to Manitoba (from Part II, area 16)	
	Add: Manitoba net income tax: 2% of "Net income allocated to Manitoba" (from column 4 in Part I)	
	Manitoba income tax	
	Manitoba tax (use Form T1C(MAN.)TC to complete the calculation of Manitoba tax and	
	enter the result here)	40.
	Use amount (a) as amount (C) on 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, reduce "Net income allocated to Manitoba" by the amount deducted as an other payments deduction (line 250 of your return) and by any foreign income exempt under a tax treaty (included on line 256 of your return).	
	deduction (line 250 or your retain) and by any loreign monite exempt under a tax freary (monitod of thine 250 or your county.	
Saskatchewan:	50% of the basic federal tax allocated to Saskatchewan (from Part II, area 16)	
	Add: Saskatchewan flat tax: 2% of "Net income allocated to Saskatchewan" (from column 4 in Part I)	
	Basic Saskatchewan tax	
	Net Saskatchewan tax (For residents of Saskatchewan, use Form T1C(SASK.) to complete the calculation of Net Saskatchewan tax and enter the result here. Use amount (a) as "Basic Saskatchewan tax."	1
	For all others, enter amount (a) here)	41.
	For residents of Saskatchewan, reduce "Net income allocated to Saskatchewan" by the amount deducted as an other payments	
	deduction (line 250 of your return) and by any foreign income exempt under a tax treaty (included on line 256 of your return).	
Alberta:	45.5% of the basic federal tax allocated to Alberta (from Part II, area 16)	
	Add: Alberta surtax: 8% of (amount (a) in excess of \$3,500)	
	Add: Alberta flat rate tax: 0.5% of "Taxable income allocated to Alberta"	
	Adjusted Alberta income tax	1
	Alberta tax (use Form T1C(ALTA.) to complete the calculation of Alberta tax and enter the result here)	42.
	Use amount (b) as "Adjusted Alberta income tax" on Form T1C(ALTA.).	
	"Taxable income allocated to Alberta" is the percentage allocated to Alberta in column 5 of Part I applied to the taxable income (line 260 of your return).	
British Columbia:	52.5% of the basic federal tax allocated to B.C. (from Part II, area 16)	
	Subtract: Provincial foreign tax credit (from line 47)	
	Adjusted British Columbia income tax	ι
	of B.C. tax and enter the result here)	43.
	Use amount (a) as "Adjusted British Columbia income tax" on Form T1C(B.C.)TC. If you made a forward averaging election, calculate the British Columbia tax on Form T2203A.	
Nouthing of Tame's		
MOLITIMEST LELLIC	ries: 45% of the basic federal tax allocated to Northwest Territories (from Part II, area 16)	44.

Part III - Provincial Tax (Continued)

Yukon Territory:	50% of the basic federal tax allocated to Yukon Territory (from area 16) (a)		
	Add: 5% of (amount (a) in excess of \$6,000)		
	Adjusted Yukon Territory income tax	▶ 45.	
	If you made a forward averaging election, calculate the adjusted Yukon Territory tax on Form T2203A.		
Total of lines 35 t	o 45	46.	
	ax credit: From Form T2036 (apply this amount to your province or territory of ember 31)	<u></u>	
Provincial tax (Fo	or residents of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, enter the amount from line 46 sturn. For other residents, enter the amount of line 46 minus line 47 on line 428 of your return)	48. <u>-</u>	

Explanatory Notes for Foreign Tax Credit

- Non-business income tax paid to a foreign country is the total income or profits taxes paid to that country (or to a political subdivision of the country) for the year (excluding business income tax), minus any part 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 part of such taxes that can reasonably be attributed to amounts that:
 - · any other person or partnership received or is entitled to receive from the foreign country;
 - relate to employment income from that country for which you claimed an overseas employment tax credit;
 - relate to taxable capital gains from that country for which you claimed a capital gains deduction;
 - · were deductible as exempt income under a tax treaty between Canada and that country; or
 - · were taxable in the foreign country because you were a citizen of that country, and relate to income from a source within Canada.
- Net foreign non-business income ¹ is the total non-business income from the foreign country before deducting the foreign tax, minus allowable expenses and deductions relating to the foreign income (other than any deduction you claimed in respect of a dividend you received from a controlled foreign affiliate). Reduce this amount by any income from that foreign country for which you claimed a capital gains deduction, and by any income from that country that was deductible as exempt income under a tax treaty between Canada and that country. Also, reduce this amount by any part of employment income from that country for which you claimed an overseas employment tax credit. If the net foreign non-business income is greater than the net income, use the amount of net income in the calculation.
- *** Net income² is the amount on line 236 of your return (or if you filed a Form T581 election, it is the amount on line 7 of that form) minus any:
 - amounts deductible as an employee home relocation loan deduction (line 248 of your return);
 - amounts deductible as a stock option and shares deductions (line 249 of your return);
 - amounts deductible as an other payments deduction (line 250 of your return);
 - net capital losses of other years claimed (line 253 of your return);
 - · capital gains deduction claimed (line 254 of your return); and
 - foreign income deductible as exempt income under a tax treaty, or deductible as net employment income from a prescribed international organization (included on line 256 of your return).
- **** Federal tax is the federal tax before the federal foreign tax credit (from line 18 of this form) plus any:
 - · overseas employment tax credit (line 11 of this form); and
 - dividend tax credit (line 12 of this form);

and minus any:

- refundable Quebec abatement (for residents of Quebec only) (line 26 of this form); and
- tax adjustments for CPP/QPP disability benefits for previous years (included on line 8 of this form).
- Business income tax paid to a foreign country is the total of business income or profits taxes paid to that country (or to a political subdivision of the country) for the year and the unused foreign tax credits for that country for the seven taxation years before and the three taxation years immediately after this taxation year. It does not include any part of the business income tax that can be reasonably attributed to an amount that any other person or partnership has received or is entitled to receive from that country, or was deductible as exempt income under a tax treaty between Canada and that country.
- het foreign business income¹ is the total business income from the foreign country minus allowable expenses and deductions relating to the foreign income, and minus any part that was deductible as exempt income under a tax treaty between Canada and that country. If the net foreign business income is greater than the net income, use the amount of net income in the calculation.
- ††† Basic federal tax is the federal tax before the federal foreign tax credit (from line 18 of this form) plus any:

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- · overseas employment tax credit (line 11 of this form); and
- · dividend tax credit (line 12 of this form);

and minus any:

- tax adjustments for CPP/QPP disability benefits for previous years (included on line 8 of this form), and
- · federal surtax (line 17 of this form).

Note: If you were a resident of Canada for part of the year, only include the income for the part of the year when you were a resident of Canada.

Note: If you were a resident of Canada for part of the year, include the income for the part of the year when you were a resident of Canada, and your taxable income earned in Canada (before deductions in paragraphs 115(1)(d) to (f) of the *Income Tax Act*) as reported on your Canadian income tax return, for the part of the year when you were not a resident of Canada.