



CALCULATION OF PROVINCIAL FOREIGN TAX CREDIT

- For use by individuals resident in a province other than Quebec on December 31st (or at date of death or at date of departure from Canada), whose amount of non-business-income tax paid to a foreign country exceeds the federal foreign tax credit allowable in respect of that amount.
- A reference to a province or to provincial income tax includes the Yukon Territory and the Northwest Territories, and the taxes levied under their respective Ordinances.
- A separate calculation is required for each country except where the aggregate of income taxes paid to all foreign countries does not exceed \$200.
- Refer to the Federal Foreign Tax Credit calculation and the Provincial Income Tax calculation on Schedule 1 and/or Form T1C for amounts to be used in the calculation of your Provincial Foreign Tax Credit.

FAMILY OR LAST NAME (print)	USUAL FIRST NAME AND INITIALS (print)
PRESENT ADDRESS (print)	
TAXATION YEAR 19	

Non-business-income tax paid to a foreign country ----- \$ _____

Less: Federal Foreign Tax Credit in respect of non-business-income tax

Total of:

(I) Federal Non-business Foreign Tax Credit (from line 509 on Schedule 1 or Part I of form T2209 or Special Foreign Tax credit Calculation on form T691) \$ _____

(II) Additional Non-business Foreign Tax Credit Allowed against Individual Surtax (from part II of form T2209) \$ _____

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Excess of non-business income tax paid over relevant Federal Foreign Tax Credits ----- \$ _____ (A)

Net Foreign Income † \$ _____ × Provincial Income Tax before Foreign Tax Credit \$ _____ = \$ _____ (B)

Net Income †† \$ _____
less any capital losses of other years allowed, capital gains deduction claimed, stock option and shares deduction, employee home re-location loan deduction, and any foreign income exempt under a tax treaty.

Provincial Foreign Tax Credit = (A) or (B) whichever is less (enter on "Schedule 1 and/or form T1C") ----- \$ _____

† "Net Foreign Income" must be reduced by any capital gains deduction claimed attributable to capital gains from this country and any portion thereof that was deductible under subparagraph 110(1)(f)(i).
 † Business income allocable to a permanent establishment outside Canada is not subject to provincial tax. Such income must not be included in "Net Foreign Income" in this calculation.
 †† Business income allocable to permanent establishments outside Canada or outside the province of residence on the last day of the year is not included in "Net Income" in this calculation.
 †† If an election was made on form T581 for the year, use line (7) of that form. If line (7) is negative, "Net Income" is zero.
 †† "Net Income" must be reduced by any foreign income that was deductible under subparagraph 110(1)(f)(i) and claimed at line 256 on page 2 of the return.