

## CALCULATION OF MINIMUM TAX

- Use this form to calculate the amount of minimum tax you have to pay on your 1994 General income tax return. If you are completing
  a return for a trust, use Schedule 12 of the T3 return.
- Complete Part I, Part II, and Part VIII if you do not have to pay minimum tax in 1994 and you are applying a minimum tax carry-over from prior years against your 1994 tax payable.
- Minimum tax does not apply to returns filed under subsection 70(2) or 150(4), or under paragraph 104(23)(d), or 128(2)(e).
- Minimum tax does not apply to a person who died in 1994.
- Attach one completed copy of this form to your 1994 return. If minimum tax is payable to more than one jurisdiction, also attach a
  completed Form T691A, Minimum Tax Supplement Multiple Jurisdictions.

## **Explanatory Notes:**

Line 2

 Exclude the amount transferred to a registered retirement savings plan (RRSP), to a registered retirement income fund (RRIF), or to an issuer to purchase an annuity if you received the amount transferred:

- as a refund of premiums from an RRSP;
- because of the full or partial commutation of your RRSP;
- from your spouse's RRIF because your spouse died, or as an excess amount from a RRIF; or
- in a lump sum from a registered pension plan (RPP), or as a designated benefit from a RRIF, and if you were the beneficiary and a child or grandchild of the member or annuitant.
- Line 4 Include the amount of lump-sum payments reported on your return. These are lump-sum payments out of or under a deferred profit-sharing plan (DPSP), a superannuation or pension fund or plan, or a foreign retirement arrangement that you received because of:
  - a person's death, withdrawal from the fund, plan, or arrangement, or termination of employment;
  - the winding-up of the fund, plan, or arrangement (in full satisfaction of all rights of the payee in or under the fund, plan or arrangement); or
  - an amendment to the fund, plan, or arrangement.

Note: Do not include retiring allowance payments reported on your return.

- Lines 6, If you are a member of a partnership that has invested in certified feature films or certified productions, include your 7, and 8 share of the income and your share of the related capital cost allowance deducted for the property for the partnership's fiscal period ending in 1994.
- Line 23 If you make an election under section 40 of the *Income Tax Application Rules, 1971*, add the elected income to the total of lines 20 to 22, and enter the result on line 23.
- Line 27 If you have unapplied capital losses from other years, complete Part IX and enter the net non-deductible capital losses on line 27. You include this amount in the calculation of the adjusted taxable income even if you have not claimed any net capital losses of other years on line 253 of your return.
- Line 28 If, for the 1994 taxation year, you incurred a loss from office, employment, business, or property that you do not fully apply when you calculate your income for regular tax purposes, enter the unapplied part of the loss on line 28. This does not reduce the amount of 1994 non-capital loss available for carry-back or carry-forward to other taxation years.
- Line 30 Net additions to taxable income on line 30 can be a negative amount.
- Line 74 For residents of Quebec who are **not** subject to minimum tax, use the amount on this line as your basic federal tax for purposes of determining your refundable Quebec abatement **only**.
- Line 99 Exclude the non-deductible portion of capital losses from mortgage foreclosures and conditional sales repossessions.

t I – Adju Total deducti	sted Taxable Income ble contributions and payments to RPPs for 1994 (line 207 of your return)	1.			
Total deducti	ible contributions and payments to RRSPs and RRIFs for 1994 (line 208 of (excluding amounts transferred under subsection 60(l)*)				
Total of lines	1 and 2	З.			
Subtract:	Lump-sum payments from pension plans, DPSPs, and foreign retirement arrangements	4			694
Net contribut	tions to deferred income plans (if negative, enter *0")			▶ 5.	
Capital cost certified prod	allowance claimed for certified feature films and fuctions* (included on line 122 of your return)	6.			
	allowance claimed for certified feature films and fuctions <sup>*</sup> (included on line 232 of your return)	7.	l.		
Subtract:	Net income or net loss reported for all such film property before capital cost allowance* (if the result is a loss, enter "0")	8.		1	692
Amount of lo (lines 6 and 1	ss created by, or increased by, capital cost allowance 7 minus line 8; if negative, enter "0")	9.		► ;	)
Total of all re	esource expenditures and depletion allowances deducted	10.			
Subtract:	Income reported attributable to production of petroleum, natural gas, and minerals, including royalties (before resource expenditures, and depletion allowances) (if a loss, enter "0") 11.				
Pius:	Amounts included in income from dispositions of foreign resource properties, and recovery of exploration and development expenses (if a loss, enter "0")				
	Total         13.         13.	▶13.			693
Amount of Ic (line 10 minu	ess created by, or increased by, resource expenditures and depletion allowances us line 13; if negative, enter "0")				
<b>T</b> . (.)	gains arising from 1994 capital dispositions and reserves related to post-1985 dispositions 539 and 040 of Schedule 3 and lines 3 and 5 of Form T664 or line 1 of Form T664A)				
	Total capital gains arising from an election on eligible capital property on Form T664 included on line 15 16a.				
Plus:	Total capital gains arising from mortgage foreclosures and conditional sales repossessions included on line 15 16b.				
	Total capital gains exempt from Canadian tax under a tax treaty included on line 15		687		
	Total 17 I	▶ 17.	And a second		
	bital gains after 1985 (line 15 minus line 17)	18. 19.		▶ 19	·l
Add:	Employee home relocation loan deduction (from line 248 of your return)	20.			
	Stock option and shares deductions (from line 249 of your return)			-	
	films, and certified productions, and to resource expenditures and depletion allowances claimed after 1985 (included on lines 251 and 252 of your return)	22. 23		▶23	l
					I
al addition	s to taxable income for minimum tax purposes (add lines 5, 9, 14, 19, and 23) $\ldots$ .		•••••	. 24	
otract:	20% of taxable amount of dividends from taxable Canadian corporations (from line 120 of your return)	25.			
	Allowable business investment loss (1/3 of the amount claimed on line 217 of your return) $\ldots$		1		
	Net non-deductible capital losses (from line 111 in Part IX of this form)*				
	Additional current year-loss available*			• • • • •	
	Total of lines 25 to 28 to taxable income for minimum tax purposes (line 24 minus line 29)*			-	, - <u> </u>
1: Taxable ir	ncome (from line 260 of your return)	• • • •		31	··
	c exemption				\$ 40,000
adjusted t	axable income (line 32 minus line 33) If this amount is negative, enter "0": you are not subject to this form to your return, and complete the return as usual.	mini	mum tax		
					x
	Im amount (multiply line 34 by 17%)	• • • •		35	748
					الشكال

Gross min	imum amount (from line 35 (	on page 2)		•••••		
Subtract:	Total non-refundable tax cred	its (from line 350 of your return)				
	Pension income amount (from	l line 314 of your return)	38			
	your spouse (from line 318 of	your return)		<u>i</u>		
	Tuition fees and education an		40			
		r spouse (from line 326 of your return)				
			41.			
		le for minimum tax purposes	10	1		
	(add lines 36 to 41)	• • • • • • • • • • • • • • • • • • • •	42.	X 17%		
	Multiply line 42 by 17%		42			
Basic mini		us line 43)			▶44.	
		)			45.	
		·				
Part II – M	Net Federal Tax Paya	ble				
Taxable inco		(from line 260 of your return)				
On the first		tax is			edule 1 of your return for a al income tax rates.	
On remainin		tax at % is				
	•	income				
		chedule 1)		· · · · · · · · · · · · · · · · · · ·	▶48.	1
		· · · · · · · · · · · · · · · · · · ·				
Subtract:		its (from line 350 of your return)				
	Overseas employment tax cre	dit (from Form T626)	•••••			
		f taxable amount of dividends from tax			1	
		• • • • • • • • • • • • • • • • • • • •		· · · · · · · · · · · · · · · · · · ·	▶52.	1
		•••••••••••••••••••••••••••••••••••••••				
		rry-over (line 48 minus line 52)				<u></u>
		line 88 in Part VIII of this form)				
		· · · · · · · · · · · · · · · · · · ·				
		not subject to a provincial tax (52% of t				
	-	n tax credit			58	
	- ·	n Form T2209)(the amount cannot exc				
Subtract:		ax credit (from line 410 of your return)				
		e 412 of your return)				
	Labour-sponsored funds tax of	redit (from line 414 of your return)				1
	Total of lines 60 to 62			63	▶63.	
Federal ta:	x before the federal indivi-	dual surtax (line 59 minus line 63) .			64.	
Part III	Special Foreign Tax	Credit				
65.(i) Forei	gn non-business income		(i)	Foreign non-business incor	ne tax paid:	
(for w	hich a non-business	1				
	ne tax has been paid)					
	Foreign business income			l v	0.0007	1
rotai	foreign income	N			0.6667 =	
Forei	gn income limit for special	X 17%			ome tax paid	(D
foreig	n tax credit	(A)	I .	• • •	ial foreign tax credit	( <sup>0</sup>
The less	er of amount A and amount E	lis:	(C	)		
						1
Special fo	reign tax credit (amount C o	r the federal foreign tax credit from line	58 of Part II, which	chever is greater)		
Part IV	<b>Obligation to Pay Mi</b>	nimum Tax				
	-					1
		i line 66)				
Subtract:		individual surtax (from line 64)				
		line 56)				1
	Federal tax before federa	al surtax and federal individual s	surtax		▶72.	
		ular tax payable (line 69 minus line				l
	•	e not subject to minimum tax (if you are			•	
basic federa	I tax for purposes of determinin	g your refundable Quebec abatement).	Attach a copy of	this form to your return and	complete your return as us	iual.

If line 73 is a positive amount, complete Part V, Part VI, and Part VII.

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provincible son Schedule 1 or on Form T1:C1C B, lepplicable, or, if its is payake to more than one jurisdiction, or form Tesh A.  alse federal tax (for the year (the greater of amount D and amount E)  T4.  T4 UI - Pediceral Tax Payable (Minimum Tax)  Net Innimum analy payable before federal surfax and federal individual surfax (from ite 69)  T4.  T5.  T6.  T7.  T7.  T7.  T7.  T7.  T7.  T7			deral Tax for the Year ne 74 as basic federal tax when calculating the federal individual surtax, re	fundable Quebec abatement (for i	residents of Quebec only*), and	
Basic federal tax for the year (the greater of amount D and amount E) etrl VI - Fodoral Tax Payable (Minimum Tax) Add: "Forderal surfax and federal individual surfax (from ine 60)						I
art VI - Fodoral Tax Payable (Minimum Tax)       75.         Net minimum tax payable before foderal surfax and federal individual surfax (from ine 60).       75.         Addi: Foderal surfax payable before foderal surfax (and meanuron line 47 or your return).       77.         Tr VII - Additional Taxes Paid for Minimum Tax Carry-Over       78.         Interna amount (mon ine 46).       78.         Peters Social foreign size cell (from line 68).       78.         Peters Social foreign size cell (from line 68).       78.         Peters Social foreign size cell (from line 68).       78.         Peters Social foreign size cell (from line 68).       78.         Peters Social foreign size cell (from line 68).       78.         Sotiated (from line 69).       78.         Contrast state of the fold o	Basic federa	al tax (from	ine 55) (D) Minimum amou	nt (from line 45)	(E)	
Net minimum tax payable before federal surfax and federal individual surfax (see ine 66)	Basic fede	ral tax for	the year (the greater of amount D and amount E)	•••••••••••••••••••••••••••••••••••••••		
Add: Federal auxits applicable in forme not subject to a province las (28% of the amount one 74 or the amount from Part I of Ferm TSP1, 75.	art VI –	Federal	Tax Payable (Minimum Tax)			
Federal tax before federal individual surfax (onter the annyout on line 417 of your return)       77.         art VII - Additional Taxes Paid for Minimum Tax Carry-Over       78.         Insuma mount (from line 65)       78.         Piece Special foreign tax credit (from line 65)       78.         Piece Special foreign tax credit (from line 85)       78.         Presult X       Foreign taxes off (from line 85)         Complex this part taxes for carry-over to subsequent taxation years (line 78 mus 81; in regulate, enter '0')       81.         dditional taxes for carry-over from prior years (line 76 minus 81; in regulate, enter '0')       82.         intimum tax carry-over from prior years (line 76 minus 82; in regulate, enter '0')       85.         intimum tax carry-over from prior years (line 76 minus 82; in regulate, enter '0')       86.         intimum tax carry-over from prior years (line 76 minus 92; in regulate and 10; in 826; in 10; 10; 10; 10; 10; 10; 10; 10; 10; 10;	Net minim	num tax p	yable before federal surtax and federal individual surtax (fron	n line 69)		
art VII - Additional Taxes Paid for Minimum Tax Carry-Over       78.         ubiract:       Basic Isdenia tax (from line 56)       78.         Peers Speed to begin tax craft (from line 68), minus       78.         Peers Speed to begin tax craft (from line 68), minus       78.         Peers Speed to begin tax craft (from line 68), minus       90.         Result:       78.       90.         Subtract: Minus Speed to begin tax craft (from line 68), minus       90.         Subtract: Minus Speed to begin tax craft (from line 68), minus       90.         Subtract: Minus Speed to begin tax craft (from line 68), minus       91.         Subtract: Minus Tax Carry-Over from prior Years (187 to 199.)       81.       90.         Complete this part only if you have a minimum tax carry-over from prior Years.       83.       93.         Tax speake before minimum annover (from line 50)       94.       94.       94.         Maximum carry-over from prior years (1987 to 1993)       95.       96.       96.         Maximum carry-over applied In 1994 (claim an amount not exceeding the leaser of lines 80 and 87)       96.       96.         Additional 1984 taxs for carry-over to subsequent taxation years. (from line 82)       96.       96.       96.         Additional 1994 taxs and carry-over applied In 1994 (claim an amount not exceeding the leaser of lines 80 and 87)       96.	Add: Fede	eral surtax a	oplicable to income not subject to a provincial tax (52% of the amount on li	ine 74 or the amount from Part II o	of Form T691A) 76.	
Ininitum amount (from line 45)	Federal ta	ix before t	ederal individual surtax (enter this amount on line 417 of your return)			
Piers:       Special looking to credit (from line 68)	<b>art VII —</b> /inimum am	Additio	nal Taxes Paid for Minimum Tax Carry-Over	·····		
Piers:       Special looking to credit (from line 68)	Subtract:	Basic fede	ral tax (from line 55)			
Fesult:	Plus:					
Result X       Foreign taxes pid (progen notase pid (progen tousness income tax pid)       = 80.         Subtoal (in re 70) its 100 (in re 70) (in re 70		Federal fo	eign tax credit (from line 58)			
Foreign nousiness income tax paid plus (prolign nousiness income tax paid)       Stutce if plus in 60,       61.       ▶ 91.         Subtact (line 7 plus in 60).       61.       ▶ 91.       62.         art VIII – Application of Minimum Tax Carry-Over from Prior Years Against 1994 Tax Payable Complete his part only if you has a minimum tax carry-over from prior years.       63.       63.         Instrum tax carry-over from prior years (1967 to 1963)       64.       63.         Natimum carry-over from prior years (1967 to 1963)       64.       63.         Instrum tax carry-over from prior years (1967 to 1963)       64.       63.         Natimum carry-over from prior years (1967 to 1963)       64.       63.         Natimum carry-over applied in 1984 (line salue, enter '0')       66.       63.         Natimum carry-over applied in 1984 (line salue, enter '0')       66.       69.         Natimum carry-over applied the subsequent taxation years (line 83 minus line 89.)       69.       69.         Addit Additional Takes tax for carry-over available for subsequent taxation years.       61.       61.       61.         Attional takes for carry-over available for subsequent taxation years.       63.       64.       64.         Attion and takes takes and takes for carry-over available for subsequent taxation years.       61.       64.       64.       64.       65.       64.		Result:	······			
Foreign notwolness income tax paid plus foreign business income tax paid plus foreign business income tax paid attribution as plus the a00,       81.       > 61.         dditional taxes for carry-over to subsequent taxation years (line 76 minus 61; if negative, enter '0')       82.		Booult V	Foreign taxes (from line B in Part III)	80		
Instruction (are 7 point ine 80)       91.       >81.       >81.         dditional taxes for carry-over to subsequent taxation years (line 78 minus 81; il negative, enter '0')       82.		Result X	Foreign taxes paid			
dditional taxes for carry-over to subsequent taxation years (line 78 minus 81; if negative, enter '0')       62         art VIII - Application of Minimum Tax Carry-Over from Prior Years Against 1994 Tax Payable       63         Complete this point only you have a minimum tax carry-over from prior years.       63         Itamum tax carry-over from prior years (1987 to 1930)       84         Tax payabe before minimum tax carry-over from prior years.       63         Maximum carry-over from prior years (1987 to 1930)       86         Maximum carry-over from prior years (1987 to 1930)       86         Maximum carry-over from prior years (1987 to 1930)       87         Inimum tax carry-over applied in 1994 (daim an amount not exceeding the leaser of lines 86 and 87)       88         Inter ins amount on line 504 of Schodul 1993)       88         Itax carry-over available for subsequent taxation years. If any (line 83 minus line 88)       89         Ital carry cover available for subsequent taxation years.       91         Ital carry cover available for subsequent years       92         Complet this part only 1 you have unapplied capital losses for minime 182       92         Complet this part only 1 you have una						
art VIII - Application of Minimum Tax Carry-Over from Prior Years.       Against 1994 Tax Payable         Complete this part only if you have a minimum tax carry-over from prior years.       83.         IT as payable before minimum tax carry-over (from line 53)       04.         Maximum carry-over from prior years (1987 to 1983)       84.         Maximum tax carry-over from prior years (1987 to 1993)       85.         Maximum tax carry-over tax can be applied in 1994 (if negative, enter '0')       86.         Minimum tax carry-over ravailable for subsequent taxation years. If any (line 83 minus line 88)       88.         Mainton tax carry-over available for subsequent taxation years. If any (line 83 minus line 88)       89.         dit: Additional 1984 (asing an amount not exceeding the lesser of lines 86 and 87)       88.         matro of minimum tax carry-over available for subsequent taxation years. If any (line 82 minus line 88)       89.         dit: Additional 1984 taxs for carry-over to subsequent taxation years.       90.         complete this part only if you have unapplied capital Lossees Com on ther years.       91.         coll net capital gains advalled ideposition and recorves related to sea.       92.         set 1985 dispesitions (from 1994 (aptital losses of other years (ine 92 minus line 93),,,,,,,, .		Subtotal (	ine 79 plus line 80)		▶81.	
Complete this part only if you have a minimum tax carry-over from prior years.          Imimum tax carry-over from prior years (197 to 1933)       64       65         I Tax payable before minimum tax carry-over (from line 53)       64       65         Subtract: Minimum amount (from line 45)       66       66         Maximum carry-over from prior years (1987 to 1933)       67       68         Inimum tax carry-over applied in 1994 (daim an amount not exceeding the lesser of lines 68 and 87)       68       69         Inimum tax carry-over applied in 1994 (daim an amount not exceeding the lesser of lines 68 and 87)       88       69         Inimum tax carry-over applied in 1994 (daim an amount not exceeding the lesser of lines 68 and 87)       89       69         Inimum tax carry-over applied in 1994 (calim an amount not exceeding the lesser of lines 68 and 87)       88       69         Init mum tax carry-over available for subsequent taxation years, if any (line 83 minus line 82)       89       90         Init X — Net Non-Decductible Capital Losses       91       91       91         I applied gains available for capital dispositions and reserves related to assisting from 1994 capital dispositions (iron line 254 of your return)       92       94         re-1986 unapplied net capital loss       x 32       95       94       94         gains arising from 1994 capital dispositions in 1993 (mapplied net capital loss       x 32       96<	dditional	taxes for	carry-over to subsequent taxation years (line 78 minus 81; if nega	tive, enter "0")		
Complete this part only if you have a minimum tax carry-over from prior years.          Imimum tax carry-over from prior years (197 to 1933)       64       65         I Tax payable before minimum tax carry-over (from line 53)       64       65         Subtract: Minimum amount (from line 45)       66       66         Maximum carry-over from prior years (1987 to 1933)       67       68         Inimum tax carry-over applied in 1994 (daim an amount not exceeding the lesser of lines 68 and 87)       68       69         Inimum tax carry-over applied in 1994 (daim an amount not exceeding the lesser of lines 68 and 87)       88       69         Inimum tax carry-over applied in 1994 (daim an amount not exceeding the lesser of lines 68 and 87)       89       69         Inimum tax carry-over applied in 1994 (calim an amount not exceeding the lesser of lines 68 and 87)       88       69         Init mum tax carry-over available for subsequent taxation years, if any (line 83 minus line 82)       89       90         Init X — Net Non-Decductible Capital Losses       91       91       91         I applied gains available for capital dispositions and reserves related to assisting from 1994 capital dispositions (iron line 254 of your return)       92       94         re-1986 unapplied net capital loss       x 32       95       94       94         gains arising from 1994 capital dispositions in 1993 (mapplied net capital loss       x 32       96<	art VIII -	- Applic	ation of Minimum Tax Carry-Over from Prior Year	rs Against 1994 Tax Pa	vable	
Tax payable before minimum tax carry-over (from line 53)	Complete	this part or	ly if you have a minimum tax carry-over from prior years.	•	•	1
Subtract: Maximum carry-over that can be applied in 1994 (if negative, enter "0") 65.   Maximum carry-over that can be applied in 1994 (claim an amount not exceeding the lesser of lines 66 and 67) 66.   Inimum tax carry-over applied in 1994 (claim an amount not exceeding the lesser of lines 66 and 67) 88.   Inimum tax carry-over available for subsequent taxation years, if any (line 63 minus line 88) 89.   dd: Additional 1994 taxes for carry-over available for subsequent taxation years (from line 82) 90.   otal minimum tax carry-over available for subsequent taxation years. 91.   atn tix - Net Non-Deductible Capital Losses 92.   Comptot this part only if you have unapplied capital dispositions and reserves related to sar-1986 dispositions (from line 18) 92.   ubtract: 91.   ubtract: 92.   ubtract: 93.   ubtract: 94.   wbtract: 94. <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Maximum carry-over that can be applied in 1994 (if negative, enter '0')	Tax paya	ble before n	inimum tax carry-over (from line 53)		<u> </u>	
Minimum tax carry-over applied in 1994 (claim an amount not exceeding the lesser of lines 86 and 87)       87.	Subtrac	t: Minimul	amount (from line 45)			
Inimum tax carry-over applied in 1994 (daim an amount not exceeding the lesser of lines 86 and 87) 88.   Inter this amount on line 504 of Schedule 1). 88.   Inter of minimum tax carry-over available for subsequent taxation years, if any (line 83 minus line 88) 89.   Inter this amount on line 504 of Schedule 1). 88.   Inter of Minimum tax carry-over available for subsequent taxation years, (from line 82) 90.   Inter tix - Net Non-Deductible Capital Losses 91.   Complete this part only if you have unapplied capital losses from other years. 92.   Stal net capital gains available for capital losses of other years (line 92 minus line 93) 92.   ubtract: Capital gains available for capital losses. 93.   e-1986 unapplied net capital loss. 94.   e-1986 unapplied net capital loss. 92.   e-1980 unapplied net capital loss. 93.   igitated capital losses (totai of lines 95 to 99)* 98.   99. 99.   100. 101.	Maximum	carry-over	nat can be applied in 1994 (if negative, enter "0")			
neter this amount on line 504 of Schedule 1) 88.   alance of minimum tax carry-over available for subsequent taxation years, if any (line 83 minus line 88) 89.   dia Addi Carry-over to subsequent taxation years (from line 82) 90.   otal minimum tax carry-over available for subsequent years. 91.   art IX - Net Non-Deductible Capital Losses 91.   art IX - Net Non-Deductible Capital losses from other years. 92.   cotal net capital gains arising from 1994 capital losses from other years. 92.   otal net capital gains available for capital losses of other years (line 92 minus line 93) 94.   val 1985 dispositions (from line 18) 92.   ubtract: Capital gains available for capital losses of other years (line 92 minus line 93) 94.   val 1987 unapplied net capital loss x 3/2 = 95.   a88 and 1987 unapplied net capital loss. x 3/2 = 97.   a90 unapplied net capital loss. x 3/2 = 97.   a91 unapplied net capital loss. x 3/2 = 97.   a92 unapplied net capital loss. x 3/2 = 97.   a93 unapplied net capital loss. x 3/2 = 97.   a94 unapplied capital losses (total of lines 95 to 96)* 99.   a95 unapplied net capital loss. x 3/2 = 107.   a104 unapplied net capital loss. x 3/4 = 103.   a119 unapplied ductions claimed in 1990, x 3/4 = 103.   a119 unapplied ductions claimed in 1990, x 3/4 = 103.   a119 unapplied ductions claimed (total of lines 102 to 104) 105.   a119 unapplied ductions claimed (total of lines 102 to 104) 105. <td>) Minimum</td> <td>tax carry-o</td> <td>rer from prior years (1987 to 1993)</td> <td></td> <td></td> <td></td>	) Minimum	tax carry-o	rer from prior years (1987 to 1993)			
alance of minimum tax carry-over available for subsequent taxation years, if any (line 83 minus line 88)						i
dd: Additional 1994 taxes for carry-over to subsequent taxation years (from line 82)       90.         otal minimum tax carry-over available for subsequent years       91.         art IX - Net Non-Deductible Capital Losses       91.         Complete this part only if you have unapplied capital losses from other years.       92.         otal net capital gains available for capital losses from other years.       92.         otal aptical gains available for capital losses of other years (line 92 minus line 93)       94.         re-1986 unapplied net capital loss.       x 3/2 = 95.         986 and 1987 unapplied net capital loss.       x 3/2 = 97.         990.       x 4/3 = 988.         991.       99.         991.       99.         991.       99.         992.       99.         993.       99.         994.       99.         995.       99.         996.       99.         997.       99.         998.       99.         999.       99.         991.       100.         991.       101.         991.       102.         993.       1993.         994.       1993.         995.       108.         996.	alanco of m	nount on lin	) 504 of Schedule 1)			<del></del>
otal minimum tax carry-over available for subsequent years       91.         art IX - Net Non-Deductible Capital Losses         Complete this part only if you have unapplied capital dispositions and reserves related to ost-1985 dispositions (from line 18)       92.         Jubtract: Capital gains available for capital losses of other years.       94.       94.         otal net capital gains available for capital losses of other years (line 32 minus line 93)       94.       94.         inter 1986 unapplied net capital loss.       22.       95.       94.         986 and 1987 unapplied net capital loss.       22.       95.       96.         990, 1991, 1992, and 1993 unapplied net capital loss.       24.       98.       99.         otal capital losses of other years applied against total capital gains (the lessor of line 94 and line 99)       100.       100.         anapplied net capital loss.       23.       98.       99.       99.         dijusted capital loss set (totai of lines 95 to 98)*       99.       100.       100.       100.         applied net capital loss incurred before May 23, 1985 (if none, enter '0* on line 108)       101.       100.       100.         applied gains deductions claimed in 1990, 91.       x2/3 = 102.       104.       105.       105.       106.         applied gains deductions claimed (total of lines 102 to 104)       105.<	dd. Addit	ional 1994 f	any-over available for subsequent taxation years, if any (line os minus in			
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