

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 [*] (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")				
T . (.)	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	(⁰
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	Obligation to Pay Mi	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)	
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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)			
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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)	art VII — /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)			
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