



FORWARD AVERAGING SUPPLEMENT – MULTIPLE JURISDICTIONS

- For use by an individual carrying on business, part of whose income for the year was earned and is allocable to a permanent establishment outside the Province or Territory of Residence at the end of the year, and who has either added or deducted an amount under the forward averaging provisions of section 110.4 of the Income Tax Act.
- Attach one completed copy to your 1986 T1 Income Tax Return. Form T691 and form T691A must accompany this supplement if you are subject to minimum tax. In all other cases, form T2203 must accompany this supplement.

NAME	SOCIAL INSURANCE NUMBER
ADDRESS	

1. Federal Tax Payable before Federal Forward Averaging Tax and Individual Surtax Payable (line 20 from form T2203 or line 65 from form T691) _____
2. Federal Forward Averaging Tax on Elective Income (from line 18 of form T540) _____

3.

ALLOCATION OF FEDERAL FORWARD AVERAGING TAX—form T540 (line 2 above) Check the appropriate box

OR

ALLOCATION OF FEDERAL FORWARD AVERAGING TAX CREDIT—(line 13 of form T581) box

____% to Newfoundland	\$ _____	____% to Ontario	\$ _____	____% to British Columbia	\$ _____
____% to P.E.I.	\$ _____	____% to Manitoba	\$ _____	____% to N.W.T.	\$ _____
____% to Nova Scotia	\$ _____	____% to Saskatchewan	\$ _____	____% to Yukon	\$ _____
____% to New Brunswick	\$ _____	____% to Alberta	\$ _____	____% to Other	\$ _____
____% to Québec	\$ _____				

Note: Ensure the total allocation is equal to the Federal Forward Averaging Tax on line 18 of form T540 or the Federal Forward Averaging Tax Credit on line 13 of form T581
Use the % of allocation in Part 1 of form T2203

4. Add: 47% of the Forward Averaging Tax allocated to "Other" above _____
5. Total of lines (2) and (4) – Enter on line 418 on page 4 of T1 Return _____

Note: The amount at line 5 must be included in Amount (A) of the Individual Surtax Payable calculation on page 2 of form T2203, or on Page 2 of form T691A.

6. Refundable Quebec Abatement:
- (a) 16.5% of the Basic Federal Tax allocated to Quebec (line 9 from form T2203) _____
- (b) Add: 16.5% of the Federal Forward Averaging Tax allocated to Quebec _____
- (c) Subtotal _____
- (d) Subtract: 16.5% of the Federal Forward Averaging Tax Credit allocated to Quebec _____
- (e) Enter this amount on line 444 on page 4 of the T1 Return for residents of Quebec; for all other returns enter above line 440 _____

Note: If the above amount is negative, enter zero on line 444 on page 4 of the T1 Income Tax Return and transfer 16.5% of this negative amount to line 3(d) on page 3 of this form.

2 ALLOCATION OF PROVINCIAL FORWARD AVERAGING TAX AND FORWARD AVERAGING TAX CREDIT

PROVINCE OR TERRITORY	FORWARD AVERAGING TAX	FORWARD AVERAGING TAX CREDIT
1. Newfoundland	60% of Federal Forward Averaging Tax Allocated to Newfoundland	60% of Federal Forward Averaging Tax Credit Allocated to Newfoundland
2. Prince Edward Island	52.5% of Federal Forward Averaging Tax Allocated to Prince Edward Island	52.5% of Federal Forward Averaging Tax Credit Allocated to Prince Edward Island
3. Nova Scotia	56.5% of Federal Forward Averaging Tax Allocated to Nova Scotia	56.5% of Federal Forward Averaging Tax Credit Allocated to Nova Scotia
4. New Brunswick	58% of Federal Forward Averaging Tax Allocated to New Brunswick	58% of Federal Forward Averaging Tax Credit Allocated to New Brunswick
5. Ontario	50% of Federal Forward Averaging Tax Allocated to Ontario	50% of Federal Forward Averaging Tax Credit Allocated to Ontario
6. Manitoba	54% of Federal Forward Averaging Tax Allocated to Manitoba	54% of Federal Forward Averaging Tax Credit Allocated to Manitoba Add: 10.8% of Federal Forward Averaging Tax Credit Allocated to Manitoba
7. Saskatchewan	50% of Federal Forward Averaging Tax Allocated to Saskatchewan	50% of Federal Forward Averaging Tax Credit Allocated to Saskatchewan
8. Alberta	43.5% of Federal Forward Averaging Tax Allocated to Alberta	43.5% of Federal Forward Averaging Tax Credit Allocated to Alberta
9. British Columbia	44% of Federal Forward Averaging Tax Allocated to British Columbia	44% of Federal Forward Averaging Tax Credit Allocated to British Columbia
10. N.W. Territories	43% of Federal Forward Averaging Tax Allocated to North West Territories	43% of Federal Forward Averaging Tax Credit Allocated to North West Territories
11. Yukon Territory	45% of Federal Forward Averaging Tax Allocated to Yukon	45% of Federal Forward Averaging Tax Credit Allocated to Yukon
12. Total of lines 1 to 11	Provincial Forward Averaging Tax on Elective Income (a) _____ Note: Enter this amount on line 2(b) on page 3 of this form.	Provincial Forward Averaging Tax Credit (b) _____ Note: Enter this amount on line 3(f) on page 3 of this form.

