

Revenue Canada Revenu Canada Taxation Impôt

FORWARD AVERAGING SUPPLEMENT MULTIPLE JURISDICTIONS

T2203A Rev. 90

- For use by an individual residing in a Province or Territory at the end of the year, part of whose business income for the year was earned and is allocable
 to a permanent establishment outside that Province or Territory, and who has added an amount under the forward averaging provision of subsection
 110.4(2) of the Income Tax Act.
- Attach one completed copy to your 1990 T1 Income Tax Return. Forms T691 and T691A must accompany this supplement if you are subject to minimum tax. In all other cases, Form T2203 must accompany this supplement.
- If an election under subsection 120.1(2) has been made by the legal representative of a deceased taxpayer, increase the amount of Federal Tax before Federal Individual Surtax (line 25 on Form T2203 or line 77 on Form T691) by the Federal Tax from line 20 of Form T541. By applying the percentage of allocation from Part I of Form T2203 to the Federal Tax on line 20 of Form T541, determine the additional provincial tax and increase the amount on line 7 on page 2 of this form accordingly. Form T541 should accompany this supplement.

Name		Social In	surance Number					
Address								
1. Forward Averaging Tax Credit (line 11 of Form T581) (A)								
2. ALLOCATION OF FEDERAL AND PROVINCIAL FORWARD AVERAGING TAX CREDIT								
,,								
(1)	(2)	(3)	(4)	(5)				
Jurisdiction	% of Tax Credit Allocable to Jurisdiction (from Column 5 in Part 1 of Form T2203)	Federal Forward Averaging Tax Credit Allocated to Jurisdiction (Amount (A) x Column (2))	Provincial Tax Rate	Provincial Forward Averaging Tax Credit Allocated to Jurisdiction (Column (3) x Column (4))				
(a) Newfoundland			62%					
(b) Prince Edward Island			57%	(B)				
(c) Nova Scotia			59.5%	(C)				
(d) New Brunswick			60%					
(e) Ontario			53%	(D)				
(f) Manitoba			52%					
(g) Saskatchewan			50%					
(h) Alberta			46.5%					
(i) British Columbia		·	51.5%					
(j) Northwest Territories			44%					
(k) Yukon Territory			45%					
(I) Quebec		(E)	N/A	N/A				
(m) Other		(F)	N/A	N/A				
(n) Federal Forward Averaging T lines (a) to (m)) (Ensure this a	ax Credit (Total of Column 3: amount is equal to Amount (A))							
(o) Provincial Forward Averaging (Enter this amount on line 8(f	(G)							
3.	DEFIN	DARI E OHEREO ARATE	MENT					
(a) 16.5% of the Basic Federal Tax allocated to Quebec (line 26 on Form T2203 or line 7 on Form T691A)								
(b) Add: 16.5% of Federal Tax from line 20 of Form T541 allocated to Quebec (deceased taxpayer only)								
(c) Total of lines (a) and (b)								
	deral Forward Averaging Tax C	redit allocated to Quebec (amo	ount (E) above)					
(e) Enter this amount on line 4	40 on page 4 of the T1 Return f	or residents of Quebec: for all	other returns enter above line	144 ▶				

Note: If the above amount is negative, enter zero on line 440 on page 4 of the T1 Income Tax Return and enter this

negative amount at line 8(d) on page 2 of this form.

4. Prince Edward Island Income Tax 57% of the BASIC FEDERAL TAX allocated to PRINCE EDWARD ISLAND (area 16 on Form T2203 or area 5 on Form T881A) Add: Prince Edward Island income Tax Subtract. Provincial Forward Averaging Tax Credit allocated to Prince Edward Island (income (i)) on page 1 of this form) 10% of (amount (i)) in access of \$12,500.00) Adjusted Prince Edward Island Income Tax (variable to ace 30 on Form T2203 or area 10 on Form T681A) "If a 154 reaction has been made, the amount at line (i) should be increased by 57% of Federal Tax (ima 20 on Form T841) allocated on Prince Edward Island. 5. Novas Scotia Tax 50.5% of BASIC FEDERAL TAX allocated to NOVA SCOTIA (area 18 on Form T2203 or area 5 on Form T891A) Add: Novas Scotia Sutax: Amount (a) Subtract: Provincial Format Averaging Tax Credit allocated to Nova Scotia (anount (c) on page 1 of this form) 10% of (amount (ii) in access of \$10,000.00) Adjusted Nova Scotia Sutax: Amount (a) Subtract: Provincial Format Averaging Tax Credit allocated to Nova Scotia (anount (i) on page 1 of this form) 10% of (amount (ii) in access of \$10,000.00) Adjusted Nova Scotia Sutax: Amount (a) Subtract: Provincial Format Averaging Tax Credit allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia (in 20 on Form T541) allocated to Nova Scotia		CALCULATION OF PROVINCIAL TAX AND FORWARD AVERAGING TAX CREDIT —		
S7% of the BASIC FEDERAL TAX allocated to PRINCE EDWARD ISLAND (as a form 72203 or area 5 on Form 1991A) (a)	4.	Prince Edward Island Income Tax		
(a) Add: Prince Edward Island Surtax: Amount (a) Submard: Provincial Forward Avanaging Tax Credit allocated O Prince Edward Island Surtax: Amount (a) Total '(b) Total '(b) Total '(b) Adjusted Prince Edward Island Income Tax (case to expect the principle Edward Island (amount (B) on page 1 of this form) Total '(b) Adjusted Prince Edward Island Income Tax (case to expect the principle Edward Island (amount (B) on page 1 of this form) Total '(b) Add: North Scotia Rax So Soria Rax So Soria Rax Add: Nova Scotia Rax So Soria Surtax: Amount (a) Submard: Provincial Forward Avanaging Tax Credit allocated to Nova Scotia (amount (b) in excess of \$10,000.000) Adjusted Ortans Soria Been made, the amount at line (b) should be increased by \$5% of Federal Tax (a) (a) Add: Nova Scotia Surtax: Amount (a) Submard: Provincial Forward Avanaging Tax Credit allocated to Nova Scotia (a) Add: Nova Scotia Surtax: Amount (a) Submard: Provincial Forward Avanaging Tax Credit allocated to Nova Scotia (a) Add: On the Common Tax (b) In excess of \$10,000.000) Adjusted Ortans Scotia Income Tax (case at 6 on Form T2030 or area 5 on Form T691A) Add: Ontario Tax Solva of the BASIC FEDERAL TAX allocated to ONTARIO (area at 6 on Form T2030 or area 5 on Form T691A) Add: Ontario Surtax: Amount (a) Submard: Provincial Forward Avanaging Tax Credit allocated to Ontario (amount (b) in excess of \$10,000.000) Adjusted Ortans Income Tax Ontario Income Tax (in 20 on Form T514) allocated to Ontario. ** If a T541 election has been made, the amount at line (b) should be increased by 53% of Federal Tax (in 20 on Form T541) allocated on Ontario. ** In a T541 election has been made, the amount of time of the				
Add: Psince Edward Island Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Prince Edward Island (amount (5) on page 1 of this form) 10% of (amount (6) in excess of \$12,500.00) Adjusted Prince Edward Island income Tax (transfet to area 25 on Form 12203 or area 10 on Form 1691 A) 11 a 1744 leadion has been made, the amount at line (b) should be increased by 57% of Federal Tax (fine 20 on Form Tax) allocated to Prince Edward Island. 5. Nova Scotia Tax 55% of BASIC FEDERAL TAX allocated to NOVA SCOTIA (area 15 on Form 12203 or area 5 on Form 1691 A) 4. Add: Nova Scotia Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotia (amount (5) in excess of \$10,000.00) Allysed Novas Scotia Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotia (amount (5) in excess of \$10,000.00) Allysed Novas Scotia Income Tax (fina 20 on Form T541) allocated to Nova Scotia. (anount (6) in excess of \$10,000.00) Allysed Novas Scotia Income Tax (fina 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia. (in 20 on Form T541) allocated to Nova Scotia selected to Contario (in 30 on Form T541) allocated to Ontario. (in 30 on Form T541) allocated to Ontario. (in 30 on Form T541) allocated to				1
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Adusted Prince Edward Island Income Tax (transfer to area 29 on Form T291 of a control T691 A) If a T541 election has been made, the amount at line (b) should be increased by 57% of Federal Tax (line 20 on Form T341) allocated to Prince Edward Island. Nova Scotia Tax 59.5% of BASIC FEDERAL TAX allocated to NOVA SCOTIA (area 15 on Form T2203 or area 5 on Form T691A) Add: Nova Scotia Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotia (amount (c) on page 1 of this form) Total '(b) 10% of (amount (b) in excess of \$10,000.00) Adjusted Nova Scotia Income Tax (transfer to area 30 of Form T2203 or area 11 of Form T691A) If a T541 election has been made, the amount at line (b) should be increased by \$9.5% of Federal Tax (tine 20 on Form T341) allocated to Nova Scotia (and 16 on Form T2203) or area 5 on Form T691A) Add: Charlo Tax S5% of the BASIC FEDERAL TAX allocated to ONTARIO (and 16 on Form T2203 or area 5 on Form T691A) Add: Charlo Surtax: Amount (a) Guitard Travination (b) in excess of \$10,000.00) Adjusted Ontario Income Tax Subtract: Provincial Forward Averaging Tax Credit allocated to Chasrio (amount (b) in page 1 of this form) Total '(b) Total '(b) Total '(c) Ontario Tax (use Form TC(ONT.)TC to complete the calculation of Ontario Tax and enter computed amount here) (Transfer to area 32 of Form T2203 or area 13 of Form T691A) If a T541 election has been made, the amount at line (b) should be increased by 53% of Federal Tax (ine 20 on Form T541) allocated to Ontario Challot Tax (use Form TC(ONT.)TC to complete the calculation of Ontario Tax and enter computed amount here) (Transfer to area 32 of Form T2203 or area 13 of Form T691A) If a T541 election has been made, the amount at line (b) should be increased by 53% of Federal Tax (ine 20 on Form T541) allocated to Ontario Challot Tax (from line 41 on Form T2203) (enter this amount at line 423 on page 4 of the T1 return) Provincial Tax (from line 41 on Form T2203 or area 13 of Form T691A) Collection o				i
(transfer to area 29 on Form T2203 or area 10 on Form Te81 A) * If a T541 election has been made, the amount at line (b) should be increased by 57% of Federal Tax (fine 20 on Form T541) allocated to Prince Edward Island. 5. Nova Scotla Tax \$9.5% of BASIC FEDERAL TAX allocated to NOVA SCOTIA (area 16 on Form T2203 or area 5 on Form T691A) Add: Nova Scotla Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotla (amount (C) on page 1 of this form) Total '(b) Add: Nova Scotla Income Tax (transfer to area 3 on Form T2030 or area 1 of Form T691A) **If a T541 election has been made, the amount at line (b) should be increased by 59.5% of Federal Tax (fine 20 on Form T541) allocated to Nova Scotla (carea 16 on Form T2033 or area 5 on Form T691A) **Add: Ontairo Surtax: Amount (a) **Add: Ontairo Surtax: Amount (a) **Gultract: Provincial Forward Averaging Tax Credit allocated to Ontairo (amount (D) on page 1 of this form) Total '(b) Add: Ontairo Surtax: Amount (a) **Subtract: Provincial Forward Averaging Tax Credit allocated to Ontairo (amount (D) on page 1 of this form) Total '(b) Adjusted Ontairo Income Tax Subtract: Provincial Forward Averaging Tax Credit (from Form T2036) Ontairo Income Tax Subtract: Provincial Forward Averaging Tax Credit (from Form T2036) Ontairo Income Tax Contairo Tax (Use Form T1C(ONT.)TC to complete the calculation of Ontairo Tax and enter computed amount here) **If a T541 election has been made, the amount at tine (b) should be increased by \$3% of Federal Tax (income Tax (Use Form T1C(ONT.)TC to complete the calculation of Ontairo Tax and enter computed amount here) **If a T541 election has been made, the amount at tine (b) should be increased by \$3% of Federal Tax (income Tax (income Tax)) **Ontairo Income Tax Ontairo Income Tax Ontairo Income Tax Ontairo Income Tax **If a T541 election has been made, the amount at tine (b) should be increased by \$3%				
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S. Nove Scotia Tax Security				
5. Nove Scotla Tax 59.5% of BASIC FEDERAL TAX allocated to NOVA SCOTIA (area 16 on Form T2030 area 5 on Form T691A) Add: Nova Scotla Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotla (amount (C) on page 1 of this form) Total 10% of (amount (D) in scoses of \$10,000,00) Adjusted Nova Scotla Income Tax (transfer to area 30 of Form T2203 or area 11 of Form T691A) "I if a T341 election has been made, the amount at line (b) should be increased by \$9.5% of Federal Tax (dine 20 on Form T541) allocated to Nova Scotla (amount (D) on page 1 of this form) Add: Ontario Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Ontario (amount (D) on page 1 of this form) Total "(a) Add: Ontario Surtax: Amount (b) in excess of \$10,000,00) Adjusted Ontario Income Tax Subtract: Provincial Forward Averaging Tax Credit allocated to Ontario (amount (D) on page 1 of this form) Total "(b) 10% of (amount (b) in excess of \$10,000,00) Adjusted Ontario Income Tax Subtract: Provincial Foreign Tax Credit (from Form T2036) Ontario Income Tax Ontario Income Tax Ontario Income Tax Ontario Income Tax (Inc 20 on Form T514) allocated to Ontario. "(c) Tax Subtract: Provincial Foreign Tax Credit (from Form T10,0NT.)TC. 7. Calculation of Provincial Tax Provincial Tax (from line 41 on Form T2030) (enter this amount at line (b) should be increased by \$53% of Federal Tax (line 20 on Form T514) allocated to Ontario. "Amount (c) above is used as amount (A) in Section 1 of Form T1C(ONT.)TC. 7. Calculation of Provincial Tax Provincial Tax (from line 41 on Form T2023) (enter this amount at line 423 on page 4 of the T1 return) C)		· · · · · · · · · · · · · · · · · · ·		
59.5% of BASIC FEDERAL TAX allocated to NOVA SCOTIA (area 15 on Form T2203 or area 5 on Form T591A) Add: Nova Scotia Suriax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotia (amount (C) on page 1 of this form) Total 10% of (amount (b) in excess of \$10,000.00) Adjusted Nova Scotia Income Tax (transfer to area 30 of Form T2200 or area 11 of Form T691A) If a T541 election has been made, the amount at line (b) should be increased by 59.5% of Federal Tax (fine 20 on Form T541) allocated to Nova Scotia. 6. Ontario Tax 53% of the BASIC FEDERAL TAX allocated to ONTARIO (area 16 on Form T2203 or area 5 on Form T691A) Add: Ontario Suriax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Ontario (amount (D) on page 1 of this form) 10% of (amount (D) in excess of \$10,000.00) Adjusted Ontario Income Tax Subtract: Provincial Foreign Tax Credit (from Form T2036) Ontario Tax (Use Form T10(ONT.)TC to complete the calculation of Ontario Tax and enter computed amount here) (Transfer to area 2 of Form T2203 or area 13 of Form T691A) * If a T541 election has been made, the amount at line (b) should be increased by 53% of Federal Tax (line 20 on Form T541) allocated to Ontario. **Total** Total** **Ontario Tax (Use Form T2020) or area 13 of Form T691A) **If a T541 election has been made, the amount at line (b) should be increased by 53% of Federal Tax (line 20 on Form T541) allocated to Ontario. **Total** **Total** **Ontario Tax (from line 41 on Form T203) (enter this amount at line 423 on page 4 of the T1 return) **B. Calculation of Forward Averaging Tax Credit (amount (A) on page 1 of this form) (c) Total Federal Forward Averaging Tax Credit (amount (G) on page 1 of this form) (d) Subtract: Refundable Quebec Abatement adjustment if applicable (line 3(e) of page 1 of this form) (e) Federal Forward Averaging Tax Credit (amount (G) on page 1 of this form) (f) Federal Forward Averaging Tax Credit (amount (G) on page 1 of this form) (g) Total Free forward		(line 20 on Form 1541) allocated to Prince Edward Island.		
Add: Nova Scotia Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotia	5.	Nova Scotia Tax		
Add: Nova Scotia Suntax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Nova Scotia (amount (C) on page 1 of this form) Total 10% of (amount (b) in excess of \$10,000.00) Adjusted Nova Scotia Income Tax (transfer to area 30 of Form T2203 or area 11 of Form T691A) "If a T541 election has been made, the amount at line (b) should be increased by 59.5% of Federal Tax (tine 20 on Form T541) allocated to Nova Scotia. 6. Omtario Tax 55% of the BASIC FEDERAL TAX allocated to ONTARIO (area 16 on Form T2203 or area 5 on Form T691A) Add: Ontario Surtax: Amount (a) Subtract: Provincial Forward Averaging Tax Credit allocated to Ontario (amount (b) on page 1 of this form) Total 10% of (amount (b) in excess of \$10,000.00) Adjusted Ontario Income Tax Subtract: Provincial Foreign Tax Credit (from Form T2036) Ontario Income Tax Subtract: Provincial Foreign Tax Credit (from Form T2036) Ontario Income Tax Subtract: Provincial Foreign Tax Credit (from Form T2036) Ontario Tax (Use Form T1C(ONT.)TC to complete the calculation of Ontario Tax and enter computed amount here) (Transfer to area 32 of Form T2203 or area 13 of Form T691A) "If a T541 election has been made, the amount at line (b) should be increased by 53% of Federal Tax (tine 20 on Form T541) allocated to Ontario. "Amount (c) above is used as amount (d) in Section 1 of Form T1C(ONT.)TC. Calculation of Provincial Tax Provincial Tax (from line 41 on Form T2203) (enter this amount at line 423 on page 4 of the T1 return) 6. Calculation of Provard Averaging Tax Credit (amount (A) on page 1 of this form) (b) Add: \$2% of Federal Forward Averaging Tax Credit (amount (F) on page 1 of this form) (c) Total Forward Averaging Tax Credit (amount) (5) on page 1 of this form) (d) Subtract: Retundable Queboc Abatement adjustment if applicable (line 3(e) of page 1 of this form) (e) Federal Forward Averaging Tax Credit (enter this amount at line 478 on page 4 of the T1 return) Note: The amount at line (e) must be deducted in computing amount (59.5% of BASIC FEDERAL TAX allocated to NOVA SCOTIA		
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