



- Use this form to calculate your tax and credit if:
 - you were residing in a province on the last day of a taxation year,
 - all or part of your business income for the year was earned and allocable to a permanent establishment outside that province or outside Canada, and
 - you have included an "accumulated forward averaging amount withdrawal" in your 1991 T1 Income Tax Return.
- Attach one completed copy to your 1991 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 person, 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 9 on page 2 of this form accordingly. Form T541 should accompany this supplement.

Name	Social Insurance Number								
Address									

1. Federal Forward Averaging Tax Credit (line 11 of Form T581) (A) _____

2. ALLOCATION OF FEDERAL AND PROVINCIAL FORWARD AVERAGING TAX CREDIT

(1) Jurisdiction	(2) % of Tax Credit Allocable to Jurisdiction (from Column 5 in Part 1 of Form T2203)	(3) Federal Forward Averaging Tax Credit Allocated to Jurisdiction (Amount (A) x Column (2))	(4) Provincial Tax Rate	(5) Provincial Forward Averaging Tax Credit Allocated to Jurisdiction (Column (3) x Column (4))
(a) Newfoundland			62%	
(b) Prince Edward Island			58%	(B)
(c) Nova Scotia			59.5%	(C)
(d) New Brunswick			60%	(D)
(e) Ontario			53%	(E)
(f) Manitoba			52%	
(g) Saskatchewan			50%	
(h) Alberta			46.5%	
(i) British Columbia			51.5%	(F)
(j) Northwest Territories			44%	
(k) Yukon Territory			45%	
(l) Quebec		(G)	N/A	N/A
(m) Other		(H)	N/A	N/A
(n) Federal Forward Averaging Tax Credit (Total of Column 3: lines (a) to (m)) (Ensure this amount is equal to Amount (A))				
(o) Provincial Forward Averaging Tax Credit (Total of Column 5: lines (a) to (k)) (Enter this amount on line 10(f) on page 2 of this form)				(I)

3. REFUNDABLE QUEBEC ABATEMENT

(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 person only)	
(c) Total of lines (a) and (b)	
(d) Subtract: 16.5% of the Federal Forward Averaging Tax Credit allocated to Quebec (amount (G) above)	
(e) Enter this amount on line 440 on page 4 of the T1 Return for residents of Quebec; for all other returns enter above line 444	▶
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 10(d) on page 2 of this form.	

CALCULATION OF PROVINCIAL TAX AND FORWARD AVERAGING TAX CREDIT

4. Prince Edward Island Income Tax

58% of the BASIC FEDERAL TAX allocated to PRINCE EDWARD ISLAND
(area 16 on Form T2203 or area 5 on Form T691A)

Amount (a) minus amount (B) on page 1 of this form *(b)

(a)	

Add: Prince Edward Island Surtax: 10% of (amount (b) in excess of \$12,500.00)

Adjusted Prince Edward Island Income Tax
(transfer to area 29 on Form T2203 or area 10 on Form T691A)

* If a T541 election has been made, the amount at line (b) should be increased by 58% of Federal Tax
(line 20 on Form T541) allocated to Prince Edward Island.

5. Nova Scotia Tax

59.5% of the BASIC FEDERAL TAX allocated to NOVA SCOTIA
(area 16 on Form T2203 or area 5 on Form T691A)

Amount (a) minus amount (C) on page 1 of this form *(b)

(a)	

Add: Nova Scotia Surtax: 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
(line 20 on Form T541) allocated to Nova Scotia.

6. New Brunswick

60% of the BASIC FEDERAL TAX allocated to NEW BRUNSWICK
(area 16 on Form T2203 or area 5 on Form T691A)

Amount (a) minus amount (D) on page 1 of this form *(b)

(a)	

Add: New Brunswick Surtax: 8% of (amount (b) in excess of \$13,500.00)

Adjusted New Brunswick Income Tax
(transfer to area 31 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 60% of Federal Tax
(line 20 on Form T541) allocated to New Brunswick.

7. Ontario Tax

53% of the BASIC FEDERAL TAX allocated to ONTARIO
(area 16 on Form T2203 or area 5 on Form T691A)

Amount (a) minus amount (E) on page 1 of this form *(b)

(a)	

Add: Ontario Surtax: 12% of (amount (b) in excess of \$10,000.00)

Adjusted Ontario Income Tax

Subtract: Provincial Foreign Tax Credit (from Form T2036)

Ontario Income Tax ** (c)

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
(line 20 on Form T541) allocated to Ontario.

** Amount (c) above is used as amount (A) in Section 1 of Form T1C(ONT.)TC.

8. British Columbia Tax

51.5% of the BASIC FEDERAL TAX allocated to BRITISH COLUMBIA
(area 16 on Form T2203 or area 5 on Form T691A)

Subtract: Provincial Foreign Tax Credit (from Form T2036)

Royalty and Deemed Income Rebate (from Form T81)

Subtotal

Adjusted British Columbia Income Tax

Amount (a) minus amount (F) on page 1 of this form * (b)

** (a)	

British Columbia Surtax: 10% of (amount (b) in excess of \$10,000)

** (c)	

British Columbia Tax (use Schedule 1 for B.C. to calculate the British Columbia Tax and enter computed amount here)
(Transfer to area 36 of Form T2203 or area 17 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 British Columbia.

** Amount (a) above is used as amount (A) and amount (c) above as 51.5% amount (B) on schedule 1.

9. Calculation of Provincial Tax

Provincial Tax (from line 41 on Form T2203) (enter this amount at line 428 on page 4 of the T1 return)

10. Calculation of Forward Averaging Tax Credit

(a) Federal Forward Averaging Tax Credit (amount (A) on page 1 of this form)

(b) **Add:** 52% of Federal Forward Averaging Tax Credit allocated to "Other"
(amount (H) on page 1 of this form)

(c) **Subtotal**

(d) **Subtract:** Refundable Quebec Abatement adjustment if applicable (line 3(e) of page 1 of this form)

(e) Adjusted Federal Forward Averaging Tax Credit

(f) **Add:** Provincial Forward Averaging Tax Credit (amount (I) on page 1 of this form)

(g) **Total 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 (2) of the Federal Individual Surtax calculation in area 27 on Form T2203 or the amount in area 8 on Form T691A.