TRUST SCHEDULE 12

CALCULATION OF MINIMUM TAX

- For use by a trust to calculate its minimum tax under Division E.1 of the Income Tax Act (ITA)
- The trust is not subject to minimum tax in the taxation year, if any of the following apply:
 - the trust is a Mutual Fund Trust or Segregated Fund Trust, defined under Para. 138.1(1)(a) of the ITA, or
 - the trust made an election in the taxation year under Section 119 of the ITA, or
 - the trust is a post-1971 spousal trust and the beneficiary spouse died in the taxation year.

Name of Trust	Account Numbe	Taxation Year
PART I. Calculation Of Adjusted Taxable Income		J
Complete (C), (D), and (E) only if losses are claimed from these sources.		
(A) Calculation of non-taxable portion of capital gains reported in 1990 and retained in the trust (if the trust is claiming LPP losses or reserves related to dispositions prior to 1986, see Guide and Appendix	(B)	
Taxable Capital Gains (from Trust Schedule 1, line 119)	1201	
Subtract: Taxable Capital Gains allocated/designated to beneficiaries (Schedule 9, line 921 and portion, if any included on Schedule 9, line 926 as other income)	1202	
Subtotal (line 1201 minus line 1202)	x 1/3 =	1203
(NOT TO INCLUDE a reserve nor a listed personal property loss from any year prior to 1986)		
(B) The elected portion of payments out of pension funds under ITAR 40		1204
(C) MURB's		
C.C.A. claimed on MURB's and related furniture, fixtures and equipment	1205	
Subtract: Net income reported from MURB's before C.C.A. (if a loss, enter 0)	1206	
Amount of loss, if any, created by or increased by C.C.A. (subtract line 1206 from line 1205)		1207
(D) Film Property		
C.C.A. claimed on Film Property	1208	
Subtract: Net income reported from film property before C.C.A. (if a loss, enter 0)	1209	
Amount of loss, if any, created by or increased by C.C.A. (subtract line 1209 from line 1208)		1210
(E) Resource production and royalties		
Total of all resource and depletion allowances claimed	1211	
Subtract: (a) Income reported from production of petroleum, gas and minerals including royalties before resource and depletion allowances (if a loss, enter 0) 1212		
(b) Income from dispositions of foreign resource properties &		
recovery of exploration and development expenses (if a loss, enter 0) 1213		
Total resource income (add lines 1212 and 1213)	1214	
Amount of loss, if any, created by or increased by resource and depletion allowances (subtract line 1214 from line 1211)		1215
Total additions to taxable income for minimum tax purposes (add lines 1203, 1204, 1207, 1210 and 1215)		1216
Subtract: (a) Gross-up amount of dividends (amount from Schedule 8, line 824)	1217	
(b) Allowable Business Investment Loss (line 17, page 2 of T3 Return) x 1/3	1218	
Total deductions from taxable income for minimum tax purposes (add lines 1217 and 1218)	<u> </u>	1219
Net additions to taxable income for minimum tax purposes (subtract line 1219 from line 1216)		1220
Add: Taxable Income (amount at line 56, page 4 of T3 Return)		1221
Non-capital Losses of other years USED IN CURRENT YEAR * (line 51, page 4 of T3 Return)		1222
Subtotal (add lines 1220, 122	1 and 1222)	1223
Subtract: Net Capital losses of other years USED IN CURRENT YEAR * (line 52, page 4 of T3 Return)	x 1/3 =	1224
* For years commencing AFTER 1985, see Guide, lines 1222 and 1224		
Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223)		1225
Subtract: Basic Exemption (refer to T3 Guide "Basic Exemption" for details)		1226
Net Adjusted Taxable Income for Minimum Tax (subtract line 1226 from line 1225, if negative enter 0)	_	1227

IF AMOUNT AT LINE 1227 IS GREATER THAN ZERO, COMPLETE THE OTHER SIDE OF THIS SCHEDULE.

IF AMOUNT AT LINE 1227 IS ZERO, THE TRUST IS NOT SUBJECT TO MINIMUM TAX. Attach Trust Schedule 12 to T3 Return, and:

- if Trust has taxable income at line 56, page 4 of T3 Return, resume calculations on Trust Schedule 11, line 1124.
- if Trust has no taxable income at line 56, page 4 of T3 Return, enter "0" at line 81, page 4 of T3 Return.

PART II. Calculation Of Special Foreign Tax Credit			
(Complete only if foreign income retained by the trust) Foreign non-business income in respect of which foreign non-business income tax has beer	nosid (a)	1	
Add: Foreign business income	n paid (a) (b)		
Total foreign income (add lines (a) and (b))			
Foreign income limit for special foreign tax credit [(amount from line (c)]	(c) x 17% = (d)		
Foreign non-business income tax paid (e)	x 66.67% = (f)		
Add: Foreign business income tax paid	(g)		
Total foreign taxes paid for special foreign tax credit [add lines (f) and (g)]	(h)		
The lesser of lines (d) and (h)	(i) ====		
Deductible amount of federal foreign tax credit from Form T2209	(j)		
Special Foreign Tax Credit (the greater of amounts at lines (i) and (j))			1229
PART III. Obligation To Pay Minimum Tax			
Net Adjusted Taxable Income for Minimum Tax			
(amount from Part I, line 1227)	x 17% =	1230	
Subtract: Charitable donations & gifts tax credit (from Trust Schedule 11, line 1112)		1231	
Minimum Amount (subtract line 1231 from line 1230)			1232
Special Foreign Tax credit (amount from line 1229)			1233
Net Minimum Tax Payable (subtract line 1233 from line 1232)			1234
Subtract: Federal Tax Payable Before Individual Surtax (from Trust Schedule 11, line 1123)		1235	
Less: Surtax (52%) (from Trust Schedule 11, line 1116)		1236	
Federal tax before Surtax and Individual Surtax (subtract line 1236 from line 1235)			1237
Amount by which Minimum Amount exceeds regular Federal Tax Payable (subtract line	e 1237 from line 1234; if negative	, enter 0)	1238
IF AMOUNT AT LINE 1238 IS GREATER THAN ZERO, COMPLETE THE REST OF THIS S	. •		
IF AMOUNT AT LINE 1238 IS ZERO, THE TRUST IS NOT SUBJECT TO MINIMUM TAX.	Attach Trust Schedule 12 to T3 F	eturn, and:	
if Trust has taxable income at line 56, page 4 of T3 Return, resume calculations on Trust			
• if Trust has no taxable income at line 56, page 4 of T3 Return, enter "0" at line 81, page	4 of T3 Return.		
PART IV. Basic Federal Tax For The Year (to be used for computing Individual Surtax Payable in Part V and Provincial or Territorial Ta	x Pavable on Trust Schedules 1	3 and 14)	
	act ajable on tract concadios t	, i	
Basic Federal Tax (from Trust Schedule 11, line 1115)		1240	
Minimum Amount (from Part III, line 1232)		1241	i
Racic Federal Tay for the Year (the greater of amounts 1240 and 1241)			1 12/12
Basic Federal Tax for the Year (the greater of amounts 1240 and 1241)			1242
PART V. Calculation Of Federal Tax Payable (Minimum Tax)			1242
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123-	4)	1245	1242
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax			1242
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide)	4) x 52% =	1245	1
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246)			1
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 1234 Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax	x 52% =		1
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) x 5% =	x 52% =		1
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) x 5% = (Basic Federal Tax at line 1242 minus \$15,000) = x 3% =	x 52% =	1246	1
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) x 5% = (Basic Federal Tax at line 1242 minus \$15,000) = x 3% = Subtotal (add lines 1248 and 1249)	x 52% =	1246	1
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) x 5% = (Basic Federal Tax at line 1242 minus \$15,000) = x 3% = Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II	x 52% =	1246 1250 1251	1242
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 minus \$15,000) = x 3% = Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250)	x 52% =	1246 1250 1251 1252	1
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 minus \$15,000) = x 3% = Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II	x 52% =	1246 1250 1251	
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253)	x 52% =	1246 1250 1251 1252	1247
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 minus \$15,000) = x 3% = Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II	x 52% =	1246 1250 1251 1252 1253	
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 (Basic Federal Tax at line 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242)	x 52% =	1246 1250 1251 1252	1247
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123- Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return)	x 52% =	1246 1250 1251 1252 1253	1247 1254 1255
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 (Basic Federal Tax at line 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over	x 52% =	1246 1250 1251 1252 1253	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 minus \$15,000) = x 3% = Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232)	x 52% =	1246 1250 1251 1252 1253 x 16.5% =	1247 1254 1255
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 (Basic Federal Tax at line 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over	x 52% =	1246 1250 1251 1252 1253	1247 1254 1255 1256
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PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 (Basic Federal Tax at line 1249) Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax (from Trust Schedule 11, line 1115) Special Foreign Tax Credit (from Part II, line 1229)	x 52% =	1246 1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax (from Trust Schedule 11, line 1115)	x 52% =	1246 1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax Credit (from Part II, line 1115) Special Foreign Tax Credit (from Part II, line 1115)	x 52% =	1246 1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax Credit (from Part II, line 1115) Special Foreign Tax Credit (from Part II, line 1115)	x 52% =	1246 1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) Subtract: Additional Federal Foreign Tax Credit from Form T2009, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax Credit (from Part II, line 1115) Special Foreign Tax Credit (from Part II, line 1229) Subtract: Deductible amount of federal foreign tax credit [(from line (j)*] (subtract line 1263 from line 1262)	X 52% = 1248	1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 minus \$15,000) = x 3% = Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax (from Trust Schedule 11, line 1115) Special Foreign Tax Credit (from Part II, line 1229) Subtract: Deductible amount of federal foreign tax credit [(from line (j)*] (subtract line 1263) x amount at line (h) *	X 52% = 1248	1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax (from Trust Schedule 11, line 1115) Special Foreign Tax Credit (from Part II, line 1129) Subtract: Deductible amount of federal foreign tax credit [(from line (j)*] (subtract line 1263) x amount at line (h) * amount at line (e)*	X 52% = 1248	1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123: Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax (from Trust Schedule 11, line 1115) Special Foreign Tax Credit (from Part II, line 1229) Subtract: Deductible amount of federal foreign tax credit [(from line (j)*)] (subtract line 1263) x amount at line (h) * amount at line (e)* amount at line (e)* Add: Individual Surtax (III, line 1264) x amount at line (h) * amount at line (e)* amount at line (e)*	x 52% = 1248	1250 1251 1252 1253 x 16.5% =	1254 1255 1256
PART V. Calculation Of Federal Tax Payable (Minimum Tax) Net Minimum Tax Payable before Surtax (52%) and Individual Surtax (from Part III, line 123. Add: Surtax on income not subject to Prov./Terr. Income Tax (see Guide) Federal Tax Payable before Individual Surtax (add lines 1245 and 1246) Add: Individual Surtax Basic Federal Tax Payable (from Part IV, line 1242) (Basic Federal Tax at line 1242 (Basic Federal Tax at line 1242 Subtotal (add lines 1248 and 1249) Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II Subtotal: (subtract line 1251 from line 1250) Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II Individual Surtax Payable (subtract line 1253 from line 1252) Total Federal Tax Payable (add lines 1247 and 1254) (enter result at line 81, page 4 of T3 Refundable Quebec Abatement (amount from Part IV, line 1242) (enter line 1256 amount at line 87, page 4 of T3 Return) PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-over Minimum Amount (from line 1232) Basic Federal Tax (from Trust Schedule 11, line 1115) Special Foreign Tax Credit (from Part II, line 1229) Subtract: Deductible amount of federal foreign tax credit [(from line (j)*)] (subtract line 1263 from line 1262) (amount at line 1264) x amount at line (e)* amount at line (e)* amount at line (e)*	x 52% = 1248	1250 1251 1252 1253 x 16.5% =	1247 1254 1255 1256 1260