CALCULATION OF MINIMUM TAX

(B) The elected pontion of payments out of pension funds under ITAR 40 1204 (C) NURB'S	Name of Trust	Account Number	Taxation Year	
See Guide for trusts not subject to minimum tax in the taxatiron year. PART I, Calculation Of Adjusted Taxable Income Complete (C), (D), and (E) only if losses are claimed from these sources. (A) Calculation of non-taxable portion of capital gains reported in 1992 and retained in the trust (if the trust is claiming LPP losses or receivers related to dispositions prior to 1986, see Guide) Taxable Capital Gains (more Schedule 1, fise 119) Subtract. Taxable Capital Gains allocated/designated to beneficiaries (Schodule 9, line 921 and portion, if any, included on Schedule 9, line 924 as other recombination of the complete of the com		İτ -		
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PART I. Calculation Of Adjusted Taxable Income Complete (C), (D), and (E) only if losses are claimed from those sources. (A) Calculation of non-taxable portion of capital gains reported in 1992 and retained in the trust (if the trust is claiming LPP losses or receiver strated to dispositions prior to 1986, see Guide) Taxable Capital Gains (from Schedule 1, line 119) 1201 Taxable Capital Gains (from Schedule 1, line 119) 1202 Subtract: Taxable Capital Gains (from Schedule 1, line 119) 1203 (NOT TO INCLUDE a reserve nor a listed personal procety loss from any year prior to 1986) (B) The elected portion of payments out of pensonal under ITAR 40 (B) The elected portion of payments out of pensonal under ITAR 40 (C) MURB's C.C.A. claimed on MURB's and retained furniture, listures and equipment Subtracts. Not income reported from MURB's before C.A. (if a loss, enter 0) Amount of loss, if any, created by or increased by C.C.A. (subtract line 1208 from line 1205) 1206 (C) Film Property (C) Film Property (E) Resource production and royalities 1211 1221 (B) Income from dispositions of foeigen resource properties 8 recovery of exploration of perfoleum, gis and minorals including royalities before resource production and royalities (I) Income from dispositions of foeigen resource properties 8 recovery of explositions of development expenses (If a loss, enter 0) (I) Total recovery explositions of foeigen resource properties 8 recovery of explosition and development expenses (If a loss, enter 0) (I) Altowable Existence For infilmmum tax purposes (add lines 1217 and 1218) 1217 Total deditions to taxable income for minimum tax purposes (add lines 1227 and 1218) 1218 1219 1210 1210 1210 1211 1211 1211 1212 (I) Altowable Existence For minimum tax purposes (add lines 1227 and 1218) 1215 1216 1217 1218 1217 1218 1219 1219 1219 1210 1210 1210 1211 1211 1211 1212 1211 1212 1213 1214 1215 1216 1217 1217 1218 1218 1219 1219 1219 1210 1210 1211 1211 1211 1211 1211 1212 1211		Some Tax Act (TTA)		
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Amount of loss, if any, created by or increased by C.C.A. (subtract line 1209 from line 1208) Total of all resource and depletion allowances claimed Subtract: (a) Income reported from production of petroleum, gas and minerals including royalities 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) Total resource income (add lines 1212 and 1213) Amount of loss, if any, created by or increased by resource and depletion allowances (subtract line 1214 from line 1211) Total additions to taxable income for minimum tax purposes (add lines 1203, 1204, 1207, 1210 and 1215) Total additions to taxable income for minimum tax purposes (add lines 1217 and 1218) Total deductions from taxable income for minimum tax purposes (add lines 1217 and 1218) Net additions to taxable income for minimum tax purposes (subtract line 1216) Non-capital Losses of other years USED IN CURRENT YEAR* (if losses are claimed at lines 51 or 52, page 4 of T3 Return) Non-capital Losses of other years USED IN CURRENT YEAR* (if losses are claimed at lines 51 or 52, page 4 of T3 Return, see guide, lines 1222 and 1224) Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223)		_		
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Total of all resource and depletion allowances claimed Subtract: (a) Income reported from production of petroleum, gas and minerals including royalities before resource and depletion allowances (if a loss, enter 0) (b) Income from dispositions of foreign resource properties & recovery of exploration and development expenses (if a loss, enter 0) Total resource income (add lines 1212 and 1213) 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) Subtract: (a) Gross-up amount of dividends retained by trust (from Schedule 8, line 824) (b) Allowable Business Investment Loss (from line 25, page 2 of T3 Return) Total deductions from taxable income for minimum tax purposes (add lines 1217 and 1218) Net additions to taxable income for minimum tax purposes (subtract line 1219 from line 1216) Add: Taxable Income (from line 56, page 4 of T3 Return) Non-capital Losses of other years USED IN CURRENT YEAR* (if losses are claimed at lines 51 or 52, page 4 of T3 Return, see guide, lines 1222 and 1224) X 1/3 1224 Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223)		: 1208)	- ▶	1210
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(a) Income reported from production of petroleum, gas and minerals including royalties before resource and depletion allowances (if a loss, enter 0)			- 1211 •	
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Add: Taxable Income (from line 56, page 4 of T3 Return) Non-capital Losses of other years USED IN CURRENT YEAR * Subtotal (add lines 1220, 1221 and 1222) Subtract: Net Capital losses of other years USED IN CURRENT YEAR * * (If losses are claimed at lines 51 or 52, page 4 of T3 Return, see guide, lines 1222 and 1224) * (If losses are claimed for Minimum Tax (subtract line 1224 from line 1223) Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223)	Test deductions from toxable modific for minimum tax parposes (add lines 1217 and	0 1210)	. >	—1219
Add: Taxable Income (from line 56, page 4 of T3 Return) Non-capital Losses of other years USED IN CURRENT YEAR * Subtotal (add lines 1220, 1221 and 1222) 1223 Subtract: Net Capital losses of other years USED IN CURRENT YEAR * * (If losses are claimed at lines 51 or 52, page 4 of T3 Return, see guide, lines 1222 and 1224) * (If losses are claimed for Minimum Tax (subtract line 1224 from line 1223) Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223)	Net additions to taxable income for minimum tax purposes (subtract line 1219 from li	ne 1216)		1220
Subtotal (add lines 1220, 1221 and 1222) Subtract: Net Capital losses of other years USED IN CURRENT YEAR * * (If losses are claimed at lines 51 or 52, page 4 of T3 Return, see guide, lines 1222 and 1224) * (If losses are claimed for Minimum Tax (subtract line 1224 from line 1223) * (1224**)	Add: Taxable Income (from line 56, page 4 of T3 Return)		-	
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* (If losses are claimed at lines 51 or 52, page 4 of T3 Return, see guide, lines 1222 and 1224) **Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223) **1/3 = 1224** **Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223)		Subtotal (add lines 1220, 1221 and 1222)	-	1223
Adjusted Taxable Income for Minimum Tax (subtract line 1224 from line 1223) 1225				
Subtract Bank Franchischer O Mark Franchischer	'(It losses are claimed at lines 51 or 52, page 4 of T3 Return, see guide, lines 1222 and	1224)	x 1/3 =	1224•
Subtract Bank Franchischer O Mark Franchischer				_
Subtract: Basic Exemption (see Guide, line 1226)				1225
Man Additional Translation and Additional Additional Additional Additional Additional Additional Addit				1226•
Net Adjusted Taxable Income for Minimum Tax (subtract line 1226 from line 1225, if negative enter 0)	Net Aujusted Taxable Income for Minimum Tax (subtract line 1226 from line 1225, if ne	egative 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 Schedule 12 to T3 Return, and:

- if Trust has taxable income on line 56, page 4 of T3 Return, resume calculations on Schedule 11, line 1124.
- if Trust has no taxable income on line 56, page 4 of T3 Return, enter "0" on 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 be	een naid	(a)		
Add: Foreign business income	sen paid	(b)	_	
Total foreign income (add lines (a) and (b))		(c)		
Foreign income limit for special foreign tax credit [(amount from line (c)]	x 17% =			
Foreign non-business income tax paid (e)	x 66.67% =			
Add: Foreign business income tax paid		(g)		
Total foreign taxes paid for special foreign tax credit [add lines (i) and (g)]		(h)	_	
The lesser of lines (d) and (h)		(i)	<u> </u>	
Deductible amount of federal foreign tax credit from Form T2209		(i)	<u> </u>	
Special Foreign Tax Credit (the greater of amounts on 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 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)			<u> </u>	1234
Subtract: Federal Tax Payable Before Individual Surtax (from Schedule 11, line 1123)			1235	
Less: Surtax (52%) (from 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 1237 from line 12	34; if negative, enter 0)		1238
IF AMOUNT AT LINE 1238 IS GREATER THAN ZERO, COMPLETE THE REST OF TH				
IF AMOUNT AT LINE 1238 IS ZERO, THE TRUST IS NOT SUBJECT TO MINIMUM TA: • if Trust has taxable income on line 56, page 4 of T3 Return, resume calculations on the state of th				
if Trust has no taxable income on line 56, page 4 of T3 Return, resume calculations of the if Trust has no taxable income on line 56, page 4 of T3 Return, enter "0" on line 81, page 4 of T3 Re				
PART IV. Basic Federal Tax For The Year (to be used for computing Individual Surtax Payable in Part V and Provincial or Territoria		edules 13 and 14)		
	·		1240	
Basic Federal Tax (from Schedule 11, line 1115)			1241	
Minimum Amount (from Part III, line 1232) Basic Federal Tax for the Year (the greater of amounts 1240 and 1241)				1242
		· · · · · · · · · · · · · · · · · · ·		
PART V. Calculation Of Federal Tax Payable (Minimum Tax)	1004\	1	1245	
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 (portion of line 1242 not subject to Prov./Terr. Income Tax)	x 52% =	.	1246	
Federal Tax Payable before Individual Surtax (add lines 1245 and 1246)	X 32.76 =	-		1247
Add: Individual Surtax				
Basic Federal Tax Payable (from Part IV, line 1242) x 4.5% =	1	248		
(Basic Federal Tax at line 1242 minus \$12,500) = x 5% =	1	249		
Subtotal (add lines 1248 and 1249)		>	1250	
Subtract: Additional Federal Foreign Tax Credit from Form T2209, Part II			1251	
Subtotal: (subtract line 1251 from line 1250)			1252	
Subtract: Additional Investment Tax Credit from Form T2038 (IND), Section II		_	1253	
Individual Surtax Payable (subtract line 1253 from line 1252)			_ ▶	1254
Total Federal Tax Payable (add lines 1247 and 1254) (enter result on line 81, page 4 o	f T3 Return)		_	1255
Refundable Quebec Abatement (amount from Part IV, line 1242)		x	16.5% =	1256
(enter line 1256 amount at line 87, page 4 of T3 Return)				
PART VI. Calculation Of Additional Taxes Paid For Minimum Tax Carry-o	ver			
Minimum Amount (from line 1232)				1260
Basic Federal Tax (from Schedule 11, line 1115)			 1261	
Special Foreign Tax Credit (from Part II, line 1229)		1262		
Subtract: Deductible amount of federal foreign tax credit [(from line (j)*]		1263		
(subtract line 1263 from line 1262)	1	1264		
1	ı	1	1005	
(amount at line 1264) X amount at line (h) amount at line (e) amount at line (e)	ount at line (g)*	=	1265	
	(9)			
(*from Part II, above) PLUS Total: (add lines 1261 and 1265)		1	•	1266
Additional Taxes Available for Carry-over to Subsequent Years (subtract line 1266		_		1267
Add: Unused Minimum Tax Carry-over from prior years (from 1991 Schedule 12, line 12				1268
Total Minimum Tax Carry-over available for subsequent year (add lines 1267 and 1268)		·		1269
Total minimum ran daily over dramable for debody only four (add mino 120, and 120)				