



MINIMUM TAX SUPPLEMENT — MULTIPLE JURISDICTIONS

- For use by an individual (including a non-resident) 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 is obligated to pay Minimum Tax under Division E.1 of the Income Tax Act. Form T691 must accompany this supplement.
- For the purpose of determining an individual's Province or Territory of Residence for the relevant taxation year, where the individual ceased to reside in Canada during a taxation year, the last day on which the individual ceased to reside in the country is deemed to be the "last day of a taxation year" under Regulation 2601(5) of the Income Tax Regulations.
- Attach one completed copy to your 1987 T1 Income Tax Return.
- Where an allocation of Federal Forward Averaging Tax or Federal Forward Averaging Tax Credit is required, complete and attach one copy of form T2203A along with this form.

NAME	SOCIAL INSURANCE NUMBER
ADDRESS	

PART I — Calculation of Income Allocable to Various Jurisdictions

1. Net Income (from line 224, page 2 of T1 Return)
2. Net Income from Self-Employment (excluding losses)
3. Excess (if any) of "Net Income" over "Net Income from Self-Employment"

Note: If there is an "Excess", enter the excess in column 3 below and allocate that amount to the Province of Residence. The percentages in column 5 are to be computed for each jurisdiction on the basis of the incomes in column 4.

If there is no "Excess", the percentages in column 5 are to be computed on the basis of the incomes allocated to the jurisdictions (including the province of residence) in column 2, which percentages are applied to the Net Income at line 1 above to compute the allocations in column 4.

1	2	3	4	5
Jurisdiction	Allocation of Net Income from Self-Employment (line 2 above)	Excess Income (line 3 above)	Income Allocable to Jurisdiction (Column 2 plus column 3)	% of Income Allocable to Jurisdiction
Newfoundland				
Prince Edward Island				
Nova Scotia				
New Brunswick				
Quebec				
Ontario				
Manitoba				
Saskatchewan				
Alberta				
British Columbia				
N.W. Territories				
Yukon Territory				
Other				
Totals				100%

PART II — Calculation of Tax Payable

1. BASIC FEDERAL TAX FOR THE YEAR (from line 66 of form T691)

Allocation of Basic Federal Tax to Provinces, Northwest Territories, Yukon and Other					
___ % 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 Quebec	\$ _____				

The Total Allocated MUST equal Line 1 — BASIC FEDERAL TAX

Federal Surtax — 47% of the Basic Federal Tax allocated to "Other" above
 — Enter this amount at line 68 on form T691

2. Refundable Quebec Abatement

16.5% of the BASIC FEDERAL TAX allocated to Quebec (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: Where a T2203A is required, transfer the above amount to line 6(a) of form T2203A. Do not enter this amount on line 444 on page 4 of the T1 Return.

3. Individual Surtax Payable

Total of BASIC FEDERAL TAX from line 1 above plus Overseas Employment Tax Credit (from form T626) plus Federal Forward Averaging Tax (from line 5 on page 1 of form T2203A) minus Federal Forward Averaging Tax Credit (from line [e] of area 3 on page 3 of form T2203A)

_____ (A)

Amount (A) _____ X 3% _____ Individual Surtax

SUBTRACT: Additional Federal Foreign Tax Credit
 (If Amount C as determined in Part III of Form T691 exceeds the Federal Foreign Tax Credit [line 48 on form T691], enter zero. In all other cases, use the amount from Part II of form T2209.)

INDIVIDUAL SURTAX PAYABLE (Enter at line 419 on page 4 of the T1 return)

PART III — Calculation of Provincial Tax Payable

1. Newfoundland	60% of the BASIC FEDERAL TAX allocated to Newfoundland	_____	_____
2. Prince Edward Island	55% of the BASIC FEDERAL TAX allocated to Prince Edward Island	_____	_____
3. Nova Scotia	56.5% of the BASIC FEDERAL TAX allocated to Nova Scotia	_____	_____
4. New Brunswick	58% of the BASIC FEDERAL TAX allocated to New Brunswick	_____	_____
5. Ontario	50% of the BASIC FEDERAL TAX allocated to Ontario	_____ (a)	_____
	Add: 3% of Amount (a) in excess of \$5,000	_____	_____
	Adjusted Ontario Income Tax	_____	_____
	Subtract: Provincial Foreign Tax Credit (from line 13)	_____	_____
	Ontario Tax Payable	_____	_____

Note: If a forward averaging election was made, the Ontario Tax payable is calculated on form T2203A. Enter the amount calculated on form T2203A on the "Ontario Tax Payable" line above.

6. Manitoba	54% of the BASIC FEDERAL TAX allocated to Manitoba	_____ (a)	_____
	Add: Manitoba Surtax — (20% of line (a) above in excess of \$2,590)	_____	_____
	Add: 10.8% of any Federal Forward Averaging Tax allocated to Manitoba (from line 6, page 2 of form T2203A)	_____	_____
	Add: Manitoba Net Income Tax — 1% of Net Income allocated to Manitoba	_____ (b)	_____
	Adjusted Manitoba Income Tax	_____	_____
	Subtract: Provincial Foreign Tax Credit (from line 13)	_____	_____
	Manitoba Tax	_____ (c)	_____
	Subtract: Manitoba Tax Reduction	_____	_____
	5% of total claimed at lines 235, 245, 246 and 247 of your return (if less than \$200, enter \$200)	_____	_____
	Subtract: Amount (b) above	_____	_____
	Total (if negative, there is no reduction, enter zero)	_____ (d)	_____
	Subtract amount (c) or amount (d), whichever is less as the reduction	_____	_____
	Net Manitoba Tax Payable	_____	_____

7. Saskatchewan	50% of the BASIC FEDERAL TAX allocated to Saskatchewan	_____	_____
	For non-residents of Saskatchewan only: 1.5% of Net Income allocated to Saskatchewan	_____	_____
	Total	_____	_____

(For residents of Saskatchewan only, use form T1C (Sask.) to complete the calculation of Saskatchewan tax and enter computed amount here.)

8. Alberta	46.5% of the BASIC FEDERAL TAX allocated to Alberta	_____ (a)	_____
	Add: Alberta Surtax — 8% of (Amount (a) in excess of \$3,500)	_____	_____
	Add: Alberta Flat Tax — 1% of Taxable Income allocated to Alberta	_____	_____
	Adjusted Alberta Income Tax	_____	_____
	Subtract: Royalty Tax Rebate applied (from form T79)	_____	_____
	Alberta Income Tax after Rebate	_____ (b)	_____
	Subtract: Alberta Selective Tax Reduction	_____	_____
	Basic Claim	_____ 450 00	_____
	Subtract: 1/2 of Amount (b)	_____	_____
	Total (if negative, enter zero)	_____ (c)	_____
	Claim the lesser of (b) or (c)	_____	_____
	Reduced Alberta Income Tax	_____	_____

9. British Columbia	51.5% of Basic Federal Tax Allocated to British Columbia	_____	_____
	Subtract: Provincial Foreign Tax Credit (line 13)	_____	_____
	Subtotal	_____	_____
	Subtract: Royalty and Deemed Income Rebate (from form T81)	_____	_____
	British Columbia Tax Payable	_____	_____

10. Northwest Territories	43% of the BASIC FEDERAL TAX allocated to Northwest Territories	_____	_____
11. Yukon Territory	45% of the BASIC FEDERAL TAX allocated to Yukon Territory	_____	_____
12. Total lines 1 to 11		_____	_____

13. Subtract: Provincial Foreign Tax Credit			
(a) Balance of Non-Business Tax†	_____ (a)	_____	_____
(b) Net Foreign Income††	_____	_____	_____
$\left[\$ \text{_____} \times \text{Provincial Tax before Foreign Tax Credit. } \$ \text{_____} \right] = (b) \text{_____}$			
$\left[\text{Net Income} \uparrow \uparrow \uparrow \$ \text{_____} \right]$			
Claim the Lesser of (a) or (b) and apply to the Province of Residence (_____) as of December 31st _____			

† Balance of Non-Business Tax from Special Foreign Tax Credit Calculation (line 12) less Additional Non-Business Foreign Tax Deduction (line 22).
 †† Business Income allocable to a permanent establishment outside Canada is not subject to provincial tax. Such income must not be included in "Net Foreign Income" in this calculation.
 ††† Net Income less any Capital losses of other years allowed, Capital Gains Deduction claimed, stock and shares deductions, Employee Home Relocation Deduction and Interest and Dividend Income Deduction. Business Income allocable to a permanent establishment outside Canada or outside the province of residence on the last day of the year is not included in "Net Income" in this calculation. If an election was made on form T581 for the year, use line (9) of that form. If Negative, the "Net Income" is Nil.

14. **PROVINCIAL TAX PAYABLE** (Enter this amount on page 4 of the T1 Return) _____

Note: Where a T2203A is required, transfer the above amount to line 2(a) on page 3 of form T2203A. (Do not enter this amount on page 4 of the return.)