



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 1989 T1 Return.
- Where an allocation of 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 236, page 2 of T1 Return)
2. Net Income from Self-Employment including partnership income at line 122 of T1 Return (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

1. BASIC FEDERAL TAX FOR THE YEAR (from line 74 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 — 49.5% of the Basic Federal Tax allocated to "Other" above
 — Enter this amount at line 76 on form T691

--

2. Refundable Quebec Abatement

16.5% of the BASIC FEDERAL TAX allocated to Quebec (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: Where a T2203A is required, transfer the above amount to line 3(a) on page 1 of form T2203A. Do not enter this amount on line 440 on page 4 of the T1 Return.

--

3. Federal Individual Surtax

Total of BASIC FEDERAL TAX from line 1 above plus Overseas Employment Tax Credit (from form T626) plus Federal Tax (from line 20 of form T541) minus Federal Forward Averaging Tax Credit (from line (e) of area 4 on page 3 of form T2203A) — If negative, enter nil.

	(A)
--	-----

Amount (A) _____	× 4%					
Add: Amount (A) _____	minus \$15,000.00 × 1.5%					
				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 58 on form T691), enter zero. In all other cases, use the amount from Part II of form T2209.)

SUBTRACT: Additional Investment Tax Credit from Section II of form T2038
 FEDERAL INDIVIDUAL SURTAX (Enter at line 419 on page 4 of the T1 return)

PART III — Calculation of Provincial Tax

1. Newfoundland	61% of the BASIC FEDERAL TAX allocated to Newfoundland		
2. Prince Edward Island	57% of the BASIC FEDERAL TAX allocated to Prince Edward Island		(A)
	Add: 10% of amount (A) in excess of \$12,500.00		
	Adjusted Prince Edward Island Income Tax		
	Subtract: Provincial Foreign Tax Credit (from line 13)		
	Prince Edward Island Income Tax		

NOTE: If a Forward Averaging Election was made, the Prince Edward Island Income Tax is calculated on form T2203A.
Enter the amount calculated on form T2203A on the "Prince Edward Island Income Tax" line above.

3. Nova Scotia	56.5% of the BASIC FEDERAL TAX allocated to Nova Scotia	\$	
4. New Brunswick	60% of the BASIC FEDERAL TAX allocated to New Brunswick	\$	

5. Ontario	52% of the BASIC FEDERAL TAX allocated to Ontario	(a) \$	
	Add: 10% of amount (a) in excess of \$10,000	\$	
	Adjusted Ontario Income Tax	\$	
	Subtract: Provincial Foreign Tax Credit (from line 13)	\$	
	Ontario Income Tax	\$	
	Subtract: Ontario Tax Reduction		
	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> If your "Ontario Income Tax" is \$150.00 or less, the reduction is equal to "Ontario Income Tax". If your "Ontario Income Tax" is \$225.00 or over, the reduction is zero. If your "Ontario Income Tax" is between \$150.00 and \$225.00, the reduction is calculated as: $\\$450.00 \text{ minus } (2 \times \text{"Ontario Income Tax"})$ </div>		
	Ontario Income Tax	\$	

Note: If a Forward Averaging Election was made, the Ontario Income Tax is calculated on form T2203A.
* If you are subject to Minimum Tax (from form T691) you are not entitled to claim an Ontario Tax Reduction.

6. Manitoba	52% of the BASIC FEDERAL TAX allocated to Manitoba	(a) \$	
	Add: Manitoba Net Income Tax — 2% of Net Income allocated to Manitoba	(b) \$	
	TOTAL	\$	

Use form TIC (MAN) TC to complete the calculation of Manitoba Tax and enter computed amount here.
NOTE: — Amounts (a) and (b) above are to be used as amounts (A) and (B) in completing Section I of form TIC (MAN) TC.
— The reference to "Net Income" in the opening line of Section II of form TIC (MAN) TC should be read as "Net Income allocated to Manitoba".

7. Saskatchewan	50% of the BASIC FEDERAL TAX allocated to Saskatchewan	(a) \$	
	Add: Saskatchewan Flat Tax — 2% of Net Income allocated to Saskatchewan	(b) \$	
	Total	\$	

For residents of Saskatchewan, use form TIC (SASK.) to complete the calculation of Saskatchewan Tax and enter computed amount here.
NOTE: Total of Amounts (a) and (b) above should be used as "Basic Saskatchewan Tax" on form TIC (SASK.).

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 Rate Tax — 0.5% 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	\$ 430 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 the BASIC FEDERAL TAX allocated to British Columbia	(a) \$	
	Subtract: Provincial Foreign Tax Credit (from line 13)	\$	
	Subtotal	\$	
	Subtract: Royalty and Deemed Income Rebate (from form T81)	\$	
	British Columbia Income Tax	\$	

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 ††	(b) \$		
$\$ \text{ (a)} \times \text{Provincial Tax before Foreign Tax Credit } \$ \text{ (b)}$			
Net Income ††† \$			

Claim the Lesser of (a) or (b) and apply to the Province of Residence () as of December 31st \$

† Balance of Non-Business Tax from Federal Foreign Tax Credit Calculation (line 13) less Additional Non-Business Foreign Tax Deduction (line 21) from form T2203
 †† 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 option and shares deductions and Employee Home Relocation 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 (7) of that form. If Negative, the "Net Income" is Nil.

14. PROVINCIAL TAX (Enter this amount on page 4 of the T1 Return)	\$	
---	----	--