



MINIMUM TAX SUPPLEMENT – MULTIPLE JURISDICTIONS

- For use by an individual (including a non-resident), all or part of whose business income for the year was earned and is allocable to a permanent establishment outside the jurisdiction in which the individual resided on the last day of the taxation 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 taxation year during which the individual ceased to reside in Canada, the last day on which the individual ceased to reside in Canada is deemed to be the "last day of a taxation year" under subsection 2601(5) of the Income Tax Regulations.
- Attach one completed copy to your 1990 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: Allocate the "excess" from line 3, if any, to the province of residence in column (3) below. If there is no "excess" in line 3, the percentages of the incomes allocated to the jurisdictions (including the province of residence) in column (2) are applied to the Net Income at line 1 to compute the allocations in column (4). The percentages in column (5) are computed for each jurisdiction on the basis of the income allocated 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

4. BASIC FEDERAL TAX FOR THE YEAR (from line 74 of form T691)

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5. 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 4 – BASIC FEDERAL TAX					

6. Federal Surtax – 52% of the Basic Federal Tax allocated to "Other" (from area 5)

– Enter this amount at line 76 on form T691

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7. Refundable Quebec Abatement

16.5% of the BASIC FEDERAL TAX allocated to Quebec (from area 5: 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 this amount to line 3(a) of form T2203A and do not enter it on line 440 on page 4 of the T1 Return.

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8. Federal Individual Surtax

Total of BASIC FEDERAL TAX from line 4 minus Federal Forward Averaging Tax Credit (from line 8(e) on form T2203A) – If negative, enter nil.

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 (A)

Amount (A) _____ X 5% _____

Add: (Amount (A) _____ minus \$15,000.00) X 3% _____

Individual Surtax

SUBTRACT: Additional Federal Foreign Tax Credit
(Enter the excess, if any, by which line (P) in Part II of form T2209 exceeds Amount C in Part III of form T691.)

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

9. Newfoundland	62% of the BASIC FEDERAL TAX allocated to Newfoundland (from area 5)			
10. Prince Edward Island	57% of the BASIC FEDERAL TAX allocated to Prince Edward Island (from area 5) Add: 10% of (amount (a) in excess of \$12,500.00) Adjusted Prince Edward Island Income Tax	(a)	\$	
	NOTE: If a Forward Averaging Election was made, the Adjusted Prince Edward Island Income Tax is calculated on form T2203A.			
11. Nova Scotia	59.5% of the BASIC FEDERAL TAX allocated to Nova Scotia (from area 5) (a)\$ Add: 10% of (amount (a) in excess of \$10,000) \$ Adjusted Nova Scotia Income Tax \$		\$	
	NOTE: If a Forward Averaging Election was made, the Adjusted Nova Scotia Tax is calculated on form T2203A.			
12. New Brunswick	60% of the BASIC FEDERAL TAX allocated to New Brunswick (from area 5)		\$	
13. Ontario	53% of the BASIC FEDERAL TAX allocated to Ontario (from area 5) (a) \$ Add: 10% of (amount (a) in excess of \$10,000) \$ Adjusted Ontario Income Tax \$ Subtract: Provincial Foreign Tax Credit (from line 21) \$ Ontario Income Tax (b)\$ Ontario Tax (Use form T1C(ONT.)TC to complete the calculation of Ontario Tax and enter computed amount here) \$ NOTE: Amount (b) above is to be used as amount (A) in Section 1 of form T1C(ONT.)TC NOTE: If a Forward Averaging Election was made, the Ontario Income Tax is calculated on form T2203A.		\$	
14. Manitoba	52% of the BASIC FEDERAL TAX allocated to Manitoba (from area 5) Add: Manitoba Net Income Tax – 2% of Net Income allocated to Manitoba (from Column 4 in Part I) Manitoba Income Tax (a)\$ Manitoba tax (Use form T1C(MAN.)TC to complete the calculation of Manitoba Tax and enter computed amount here.) \$ NOTE: – Amount (a) above is to be used as amount (C) in Section I of form T1C(MAN.)TC. – The reference to "Net Income" in the opening line of Section II of form T1C(MAN.)TC should be read as "Net Income allocated to Manitoba". – For residents of Manitoba, "Net Income allocated to Manitoba" should be reduced by any foreign income exempt under a tax treaty (line 256 on T1 Return).		\$	
15. Saskatchewan	50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 5) Add: Saskatchewan Flat Tax – 2% of Net Income allocated to Saskatchewan (from Column 4 in Part I) Basic Saskatchewan Tax (a)\$ Saskatchewan Tax (use form T1C(SASK.) to complete the calculation of Saskatchewan Tax and enter computed amount here.) \$ NOTE: – Amount (a) above is to be used as "Basic Saskatchewan Tax" on form T1C(SASK.). – For residents of Saskatchewan, "Net Income Allocated to Saskatchewan" should be reduced by any foreign income exempt under a tax treaty (line 256 on T1 Return).		\$	
16. Alberta	46.5% of the BASIC FEDERAL TAX allocated to Alberta (from area 5) (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 \$ NOTE: – "Taxable Income allocated to Alberta" is the percentage allocated to Alberta in Column (5) of Part I applied to the taxable income (line 260 on T1 Return).		\$	
17. British Columbia	51.5% of the BASIC FEDERAL TAX allocated to B.C. (from area 5) (a)\$ Subtract: Provincial Foreign Tax Credit (from line 21) \$ Subtotal \$ Subtract: Royalty and Deemed Income Rebate (from form T81) \$ British Columbia Tax \$		\$	
18. Northwest Territories	44% of the BASIC FEDERAL TAX allocated to Northwest Territories (from area 5)		\$	
19. Yukon Territory	45% of the BASIC FEDERAL TAX allocated to Yukon Territory (from area 5)		\$	
20. Total lines 9 to 19			\$	
21. Provincial Foreign Tax Credit to be applied to the Province or Territory of Residence as of December 31st (from form T2036)			\$	
22. PROVINCIAL TAX (For residents of Ontario, Manitoba, Saskatchewan or British Columbia, enter the amount on line 20. For other residents, enter the amount of line 20 less line 21.) (Enter this amount at line 423 on page 4 of the T1 Return.)			\$	