



MINIMUM TAX SUPPLEMENT – MULTIPLE JURISDICTIONS

- Use this form to calculate your 1991 Minimum Tax if you were:
 - residing in a province on the last day of a taxation year and all or part of your business income for the year was earned and allocable to a permanent establishment outside that province or outside Canada, or
 - not residing in Canada throughout 1991 and carried on business at a permanent establishment in a province or provinces.
- For the purpose of determining your province of residence, if you ceased to reside in Canada during 1991, "the last day of a taxation year" is taken as the last day you ceased to reside in Canada.
- Attach one completed copy to your 1991 T1 Return. Form T691 must accompany this supplement:
- 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. Less : Net Income from Self-Employment (excluding losses) from lines 122, 135 to 143 of T1 Return*
3. Excess of "Net Income" over "Net Income from Self-Employment"*** (if negative, enter zero)

* Any net income from self employment from line 2 that is not allocable to a permanent establishment should be allocated to the province of residence in column (2) below.
 ** 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, compute the allocations in column (4) by applying the percentages of the incomes allocated to the jurisdictions (including the province of residence) in column (2) to the Net Income at line 1.
 **** 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 (Outside Canada)				
Totals				100%

PART II – Calculation of Federal Surtax, Refundable Quebec Abatement and Federal Individual Surtax

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

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5. **Allocation of Basic Federal Tax to Jurisdictions**

___ % 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.)

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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.

8. Federal Individual Surtax

BASIC FEDERAL TAX from line 4 minus Adjusted Federal Forward Averaging Tax Credit (from line 10(e) on form T2203A) – If negative, enter nil.

	(A)
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Amount (A) _____ X 5% _____

Add: (Amount (A) _____ minus \$12,500.00) X 5% _____

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)

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PART III – Calculation of Provincial Tax

9.	Newfoundland 62% of the BASIC FEDERAL TAX allocated to Newfoundland (from area 5)	\$	
10.	Prince Edward Island 58% of the BASIC FEDERAL TAX allocated to Prince Edward Island (from area 5)	(a)	
	Add: 10% of (amount (a) in excess of \$12,500.00)		
	Adjusted Prince Edward Island Income Tax	\$	
	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)	(a)	
	Add: 8% of (amount (a) in excess of \$13,500)		
	Adjusted New Brunswick Income Tax	\$	
	NOTE: If a Forward Averaging Election was made, the Adjusted New Brunswick Tax is calculated on form T2203A.		
13.	Ontario 53% of the BASIC FEDERAL TAX allocated to Ontario (from area 5)	(a)	
	Add: 12% 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 Ont. 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 – 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 Man. 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	(b)	
	Alberta Tax (Use form T1C(ALTA.) to complete the calculation of Alberta Tax and enter computed amount here) ..	\$	
	NOTE: – Amount (b) above is to be used as "Adjusted Alberta Income Tax" on Form T1C(ALTA.) – "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)		
	Subtract: Provincial Foreign Tax Credit (from line 21)		
	Subtotal		
	Subtract: Royalty and Deemed Income Rebate (from form T81)		
	Adjusted British Columbia Tax	(a)	
	British Columbia Tax (Use Schedule 1 for British Columbia to complete the calculation of British Columbia Tax and enter computed amount here.)	\$	
	NOTE: – Amount (a) above is to be used as "Adjusted British Columbia Tax" on Schedule 1. – If a Forward Averaging Election was made, the B.C. Tax is calculated on form T2203A.		
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, Alberta 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 428 on page 4 of the T1 Return.)	\$	