



### MINIMUM TAX SUPPLEMENT – MULTIPLE JURISDICTIONS

- Use this form to calculate your 1992 minimum tax if:
  - you resided in a province on December 31, 1992, 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
  - you did not reside in Canada throughout 1992 but you carried on business at a permanent establishment in one or more provinces.
- If you ceased to reside in Canada during 1992, your province of residence on December 31, 1992, is the province you lived in on the last day you resided in Canada.
- Attach one completed copy of this form to your 1992 T1 return. Also attach a completed form T691.
- Where an allocation of federal forward averaging tax credit is required, also complete and attach one copy of form T2203A.

#### PART I – Calculation of income allocable to various jurisdictions

1. Net income (from line 236, page 2 of the return) .....	
2. Less : Net income from self-employment (excluding losses) from line 122, and lines 135 to 143 of the return* .....	
3. Excess of net income over "Net income from self-employment"*** (if negative, enter "0") .....	\$

- \* Allocate any net income from self employment from line 2 that is not allocable to a permanent establishment 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 line 3 is zero, calculate 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.
- \*\*\*\* Calculate the percentages in column 5 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)				
<b>Totals</b>				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) ..... \$ \_\_\_\_\_

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 of form T691 ..... \$ \_\_\_\_\_

7. Refundable Quebec abatement

16.5% of the BASIC FEDERAL TAX allocated to Quebec (from area 5: enter this amount at line 440 on page 4 of the return for residents of Quebec; for all other returns, enter this amount above line 444.) ..... \$ \_\_\_\_\_

NOTE: Where a T2203A is required, transfer this amount to line 3(a) of form T2203A and do not enter it at line 440 on page 4 of the return.

8. Federal individual surtax

BASIC FEDERAL TAX from line 4 minus the adjusted federal forward averaging tax credit (from line 10(e) on form T2203A) – If negative, enter "0"..... \$ \_\_\_\_\_ (A)

Amount A \_\_\_\_\_ X 4.5% ..... \_\_\_\_\_

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 return) ..... \$ \_\_\_\_\_

**PART III – Calculation of provincial tax**

9. Newfoundland 64.5% of the BASIC FEDERAL TAX allocated to Newfoundland (from area 5) ..... \$ \_\_\_\_\_

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10. Prince Edward Island 59.5% of the BASIC FEDERAL TAX allocated to Prince Edward Island (from area 5) ..... (a) \_\_\_\_\_

Add: 10% of (amount (a) in excess of \$12,500) ..... \_\_\_\_\_

Adjusted Prince Edward Island income tax ..... \$ \_\_\_\_\_

NOTE: If a forward averaging election was made, calculate the adjusted Prince Edward Island tax on form T2203A.

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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, calculate the adjusted Nova Scotia tax on form T2203A.

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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, calculate the Adjusted New Brunswick tax on form T2203A.

**PART III – Calculation of provincial tax (continued)**

13. Ontario	54.5% of the BASIC FEDERAL TAX allocated to Ontario (from area 5) .....	(a)	
	Add: 7% of (amount (a) in excess of \$5,500) plus .....		
	7% 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: – Use amount (b) above as amount E in Section 1 of form T1C(ONT.)TC		
	– If a forward averaging election was made, calculate the Ontario tax on form T2203A.		
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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) .....	(a)	
	Manitoba income tax .....		
	Manitoba tax (Use form T1C(MAN.)TC to complete the calculation of Man. tax and enter computed amount here.)	\$	
	NOTE: – Use amount (a) above 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, reduce "Net income allocated to Manitoba" by any amount deducted as an other payments deduction (line 250 of the return) and by any foreign income exempt under a tax treaty (included at line 256 of the return).		
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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) .....	(a)	
	Basic Saskatchewan tax .....		
	Saskatchewan tax (Use form T1C(SASK.) to complete the calculation of Saskatchewan tax and enter computed amount here.) . . .	\$	
	NOTE: – Use amount (a) above as "Basic Saskatchewan tax" on form T1C(SASK.).		
	– For residents of Saskatchewan, reduce "Net income allocated to Saskatchewan" by any amount deducted as an other payments deduction (line 250 of the return) and by any foreign income exempt under a tax treaty (included at line 256 of the return).		
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16. Alberta	46% 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: – Use amount (b) above 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 of the return).		
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17. British Columbia	52% of the BASIC FEDERAL TAX allocated to B.C. (from area 5) .....		
	Subtract: Provincial foreign tax credit (from line 21) . . . . .		
	Adjusted British Columbia income 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: – Use amount (a) above as "Adjusted British Columbia tax" on Schedule 1.		
	– If a forward averaging election was made, calculate the B.C. tax on form T2203A.		
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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 of 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 at 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 return.		\$	