

MINIMUM TAX SUPPLEMENT – MULTIPLE JURISDICTIONS

- Use this form to calculate your 1994 minimum tax if:
 - you resided in a province or a territory on December 31, 1994, and all or part of your business income for the year was earned and allocable to a permanent establishment outside that province or territory, or outside Canada; or
 - you did not reside in Canada throughout 1994, but you carried on business at a permanent establishment in one or more province or territory.
- If you ceased to reside in Canada during 1994, your province or territory of residence on December 31, 1994 is the province or territory you lived in on the last day you resided in Canada.
- Attach one completed copy of this form to your 1994 income tax return. Also attach a completed Form T691, *Calculation of Minimum Tax*.
- If you need to allocate your federal forward averaging tax credit, also complete and attach one copy of Form T2203A, *Forward Averaging Supplement for 1994 - Multiple Jurisdictions*.

Part I – Income Allocated to Various Jurisdictions

Net income (from line 236 of your return) 1. _____
 Net income from self-employment including partnership income from line 122, and lines 135 to 143 of your return*
 (excluding losses) 2. _____
 Net income minus net income from self-employment ** (line 1 minus line 2: if negative, enter "0") 3. _____

- * In column 2 below, allocate to your province or territory of residence any net income from self-employment from line 2 above that is not allocated to a permanent establishment.
- ** In column 3 below, allocate to your province or territory of residence the amount from line 3, if any.
- *** If line 3 is zero, calculate the allocations in column 4 by applying the percentages of the incomes allocated to the jurisdictions (including your province or territory of residence) in column 2, to the net income on line 1.
- **** In column 5 below, determine the percentage 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 allocated to jurisdiction (column 2 plus column 3)	% of income allocated to jurisdiction
Newfoundland				
Prince Edward Island				
Nova Scotia				
New Brunswick				
Quebec				
Ontario				
Manitoba				
Saskatchewan				
Alberta				
British Columbia				
Northwest Territories				
Yukon Territory				
Other (outside Canada)				
Totals				100%

Part II – Federal Surtax, Refundable Quebec Abatement, and Federal Individual Surtax

Basic federal tax for the year (from line 74 of Form T691) 4. _____

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 for the year

Federal surtax: 52% of the basic federal tax allocated to "Other" (from Part II, area 5)
 (enter this amount on line 76 of Form T691) 6. _____

(Français au verso)

Part II – Federal Surtax, Refundable Quebec Abatement, and Federal Individual Surtax (continued)

Refundable Quebec abatement: 16.5% of the basic federal tax allocated to Quebec (from Part II, area 5)
 (If you are using a return for residents of Quebec, enter this amount on line 440.
 For all other returns, enter this amount in the space above line 448) 7. _____
 If you have to complete Form T2203A, enter this amount on line 3 of the Form T2203A
 and do not enter it on line 440 of your return.

Federal individual surtax: Basic federal tax (from line 4) _____
Subtract: Adjusted federal forward averaging tax credit
 (from line 12 of Form T2203A) (if negative, enter "0") _____ = _____ (A)
Individual surtax: 3% of amount A, plus _____ = _____
 5% of (amount A in excess of \$12,500) _____ = _____
Subtract: Additional federal foreign tax credit (enter the amount on line P in Part II of Form T2209,
 minus amount C in Part III of Form T691) (if negative, enter "0") _____
 Difference _____
Subtract: Additional investment tax credit (from Section II of Form T2038(IND)) _____
Federal individual surtax (enter this amount on line 419 of your return) 8. _____

Part III – Provincial Tax

Newfoundland: 69% of the basic federal tax allocated to Newfoundland (from Part II, area 5) 9. _____

Prince Edward Island: 59.5% of the basic federal tax allocated to P.E.I. (from Part II, area 5) (a) _____
Add: 10% of (amount a in excess of \$12,500) _____
 Adjusted Prince Edward Island income tax 10. _____
 If you made a forward averaging election, calculate
 the adjusted Prince Edward Island tax on Form T2203A.

Nova Scotia: 59.5% of the basic federal tax allocated to Nova Scotia
 (from Part II, area 5) (a) _____
Add: 20% of (the amount a in excess of \$7,000), plus _____
 30% of (the amount a in excess of \$10,500) _____ = _____
 Adjusted Nova Scotia income tax _____
Subtract: Provincial foreign tax credit (from line 21) _____
 Nova Scotia income tax (b) _____
 Nova Scotia tax (use Form T1C(N.S.)TC to complete the calculation of Nova Scotia
 tax and enter the result here) 11. _____
 Use amount b as amount D in Section I of Form T1C(N.S.)TC.
 If you made a forward averaging election, calculate the adjusted
 Nova Scotia tax on Form T2203A.

New Brunswick: 64% of the basic federal tax allocated to New Brunswick
 (from Part II, area 5) (a) _____
Add: 8% of (amount a in excess of \$13,500) _____
 Adjusted New Brunswick income tax 12. _____
 If you made a forward averaging election, calculate
 the adjusted New Brunswick tax on Form T2203A.

Ontario: 58% of the basic federal tax allocated to Ontario (from Part II, area 5) (a) _____
Add: 20% of (amount a in excess of \$5,500), plus _____
 10% of (amount a in excess of \$8,000) _____ = _____
 Adjusted Ontario 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 the result here) 13. _____
 Use amount b as amount E in Section I of Form T1C(ONT.)TC.
 If you made a forward averaging election, calculate the Ontario tax on Form T2203A.

Part III – Provincial Tax (Continued)

Manitoba: 52% of the basic federal tax allocated to Manitoba (from Part II, 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 the result here) 14. _____

Use amount a as amount C in Section I of Form T1C(MAN.)TC. The reference to "Net income" in the opening line in 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 the amount deducted as an other payments deduction (line 250 of your return) and by any foreign income exempt under a tax treaty (included on line 256 of your return).

Saskatchewan: 50% of the basic federal tax allocated to Saskatchewan (from Part II, area 5) _____

Add: Saskatchewan flat tax: 2% of "Net income allocated to Saskatchewan" (from column 4 in Part I) _____

Basic Saskatchewan tax (a) _____

Net Saskatchewan tax (for residents of Saskatchewan, use Form T1C(SASK.) to complete the calculation of net Saskatchewan tax and enter the result here.

Use amount a as "Basic Saskatchewan tax." For all others, enter amount a here) 15. _____

For residents of Saskatchewan, reduce "Net income allocated to Saskatchewan" by the amount deducted as an other payments deduction (line 250 of your return) and by any foreign income exempt under a tax treaty (included on line 256 of your return).

Alberta: 45.5% of the basic federal tax allocated to Alberta (from Part II, 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 the result here) 16. _____

Use amount b 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 your taxable income (line 260 of your return).

British Columbia: 52.5% of the basic federal tax allocated to B.C. (from Part II, area 5) _____

Subtract: Provincial foreign tax credit (from line 21) _____

Adjusted British Columbia income tax (a) _____

British Columbia tax (use Form T1C(B.C.)TC to complete the calculation of B.C. tax and enter the result here) 17. _____

Use amount a as "Adjusted British Columbia income tax" on Form T1C(B.C.)TC.

If you made a forward averaging election, calculate the B.C. tax on Form T2203A.

Northwest Territories: 45% of the basic federal tax allocated to Northwest Territories (from Part II, area 5) 18. _____

Yukon Territory: 50% of the basic federal tax allocated to Yukon Territory (from Part II, area 5) (a) _____

Add: 5% of (amount a in excess of \$6,000) _____

Adjusted Yukon Territory income tax 19. _____

If you made a forward averaging election, calculate the adjusted Yukon Territory tax on Form T2203A.

Total of lines 9 to 19 20. _____

Provincial foreign tax credit: From Form T2036 (apply this amount to your province or territory of residence as of December 31) 21. _____

Provincial tax (For residents of Nova Scotia, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, enter the amount from line 20 on line 428 of your return. For other residents, enter the amount of line 20 minus line 21 on line 428 of your return) 22. _____