

PROVINCIAL ALTERNATIVE MINIMUM TAX FOR 2001

Use this form to calculate your 2001 provincial or territorial tax payable under alternative minimum tax. Complete Form T691, *Alternative Minimum Tax*, before you complete this form. Attach this form to your 2001 return. If you have to pay tax to more than one jurisdiction, also attach a completed Form T2203, *Provincial and Territorial Taxes for 2001 – Multiple Jurisdictions*.

Newfoundland

Line 117 of Form T691 _____ × 62.2% = _____ **Additional tax for minimum tax purposes** _____ **A**

Enter the amount from line A on line 46 of Form NF428, *Newfoundland Tax and Credits*, or if you have to pay tax to more than one jurisdiction, on line 18 in Part 4, Section NF428MJ, of Form T2203.

Prince Edward Island

Line 117 of Form T691 _____ × 57.5% = _____ **Additional tax for minimum tax purposes** _____ **B**

Enter the amount from line B on line 46 of Form PE428, *Prince Edward Island Tax and Credits*, or if you have to pay tax to more than one jurisdiction, on line 18 in Part 4, Section PE428MJ, of Form T2203.

Nova Scotia

Line 117 of Form T691 _____ × 57.5% = _____ **Additional tax for minimum tax purposes** _____ **C**

Enter the amount from line C on line 46 of Form NS428, *Nova Scotia Tax*, or if you have to pay tax to more than one jurisdiction, on line 18 in Part 4, Section NS428MJ, of Form T2203.

New Brunswick

Line 108 of Form T691	_____	1	
Line 111 of Form T691	— _____	2	
Line 1 minus line 2	= _____	3	
Applicable rate	x _____ 57%	4	
Multiply line 3 by 57%	= _____		▶ _____ 5
Line 17 of Form NB428, <i>New Brunswick Tax</i> (or line 17 in Part 4, Section NB428MJ, of Form T2203, if applicable)	_____	6	
Line 21 of Form NB428 (or line 21 in Part 4, Section NB428MJ, of Form T2203)	— _____	7	
Line 6 minus line 7	= _____		▶ + _____ 8
Add lines 5 and 8			= _____ D

Minimum tax

Enter the amount from line D on line 22 of Form NB428, *New Brunswick Tax*, or if you have to pay tax to more than one jurisdiction, on line 22 in Part 4, Section NB428MJ, of Form T2203.

Ontario

Line 95 of Form T691 _____ × 38.5% = _____ **Additional tax for minimum tax purposes** _____ **E**

Enter the amount from line E on line 46 of Form ON428, *Ontario Tax*, or if you have to pay tax to more than one jurisdiction, on line 19 in Part 4, Section ON428MJ, of Form T2203.

Complete page 3 of this form to calculate the amount of Ontario minimum tax carryover available.

Manitoba

Line 108 of Form T691	_____	1
Line 111 of Form T691	— _____	2
Line 1 minus line 2	= _____	3
Applicable rate	x _____ 50%	4
Multiply line 3 by 50%	= _____	

Additional tax for minimum tax purposes _____ **F**

Enter the amount from line F on line 36 of Form MB428, *Manitoba Tax*, or if you have to pay tax to more than one jurisdiction, on line 35 in Part 4, Section MB428MJ, of Form T2203.

Saskatchewan

Line 108 of Form T691	_____		_____	1
Line 111 of Form T691	-	_____	_____	2
Line 1 minus line 2	=	_____	_____	3
Applicable rate	x	50%	_____	4
Multiply line 3 by 50%	=	_____	_____	▶ 5
Line 43 of Form SK428, <i>Saskatchewan Income Tax and Credits</i> (or line 11 in Part 4, Section SK428MJ, of Form T2203, if applicable)	_____		_____	6
Line 47 of Form SK428 (or line 16 in Part 4, Section SK428MJ, of Form T2203)	-	_____	_____	7
Line 6 minus line 7	=	_____	_____	▶ + 8
Add lines 5 and 8	Minimum tax			= _____ G

Enter the amount from line G on line 48 of Form SK428, replacing any amount already shown on that line.
If you have to pay tax to more than one jurisdiction, enter the amount from line G on line 17 in Part 4, Section SK428MJ, of Form T2203.

Alberta

Line 108 of Form T691	_____		_____	1
Line 111 of Form T691	-	_____	_____	2
Line 1 minus line 2	=	_____	_____	3
Applicable rate	x	35%	_____	4
Multiply line 3 by 35% *	=	_____	_____	▶ 5
Line 39 of Form AB428, <i>Alberta Tax and Credits</i> **	+	_____	_____	6
Add lines 5 and 6	Minimum tax			= _____ H

Enter the amount from line H on line 39 of Form AB428, replacing any amount already shown on that line.
If you have to pay tax to more than one jurisdiction, enter the amount from line H on line 25 in Part 4, Section AB428MJ, of Form T2203.

- * If you have to pay tax to more than one jurisdiction, multiply the amount from line 3 by 35%, then multiply the result by the percentage shown on the Alberta line of Column 5, in Part 1 of Form T2203.
- ** If you have to pay tax to more than one jurisdiction, enter the total of lines 21 and 24 of Part 4, Section AB428MJ, of Form T2203.

British Columbia

Line 108 of Form T691	_____		_____	1
Line 111 of Form T691	-	_____	_____	2
Line 1 minus line 2	=	_____	_____	3
Applicable rate	x	49.5%	_____	4
Multiply line 3 by 49.5%	=	_____	_____	▶ I

Enter the amount from line I on line 46 of Form BC428, *British Columbia Tax*, or if you have to pay tax to more than one jurisdiction, enter it on line 18 in Part 4, Section BC428MJ, of Form T2203.

Yukon

Line 117 of Form T691 _____	x 46% =	_____	Additional tax for minimum tax purposes	_____ J
-----------------------------	---------	-------	--	----------------

Enter the amount from line J on line 23 of Form YT428, *Yukon Tax*, or if you have to pay tax to more than one jurisdiction, enter it on line 23 in Part 4, Section YT428MJ, of Form T2203.

Northwest Territories

Line 117 of Form T691 _____	x 45% =	_____	Additional tax for minimum tax purposes	_____ K
-----------------------------	---------	-------	--	----------------

Enter the amount from line K on line 23 of Form NT428, *Northwest Territories Tax and Credits*, or if you have to pay tax to more than one jurisdiction, enter it on line 23 in Part 4, Section NT428MJ, of Form T2203.

Nunavut

Line 117 of Form T691 _____	x 45% =	_____	Additional tax for minimum tax purposes	_____ L
-----------------------------	---------	-------	--	----------------

Enter the amount from line L on line 23 of Form NU428, *Nunavut Tax and Credits*, or if you have to pay tax to more than one jurisdiction, enter it on line 23 in Part 4, Section NU428MJ, of Form T2203.

Ontario minimum tax carryover

Ontario minimum tax carryover available for 2001

If you have an unused federal minimum tax carryover from 1994 to 1999, complete lines 1 to 11.

Line 118 of Form T691 for 2001	_____	1	
Line 85 of Form T691 for 2000	_____	2	
Line 1 minus line 2	_____	3	
Line 124 of Form T691 for 2001	_____	4	
Enter the amount from line 3 or line 4, whichever is less	_____	5	
Applicable rate	x 37.5%	6	
Multiply line 5 by 37.5%	_____	7	

Note: Complete lines 8 to 10 if your 2000 claim for Ontario minimum tax carryover was less than the maximum amount (37.5% of your claim for federal minimum tax carryover). Otherwise, enter "0" on line 10.

Line 90 of Form T691 for 2000 * _____ x 37.5% =	_____	8	
Line 20 of Form ON428 for 2000 *	_____	9	
Line 8 minus line 9 (if negative, enter "0")	_____		+ _____ 10
Add lines 7 and 10	_____		= _____ 11

If you paid federal alternative minimum tax in 2000, complete line 12 OR lines 13 to 17, as applicable. Otherwise, enter "0" on lines 12 and 17, and continue on line 18.

If you paid Ontario minimum tax in 2000, enter the amount from line 23 of Form ON428 for 2000 *

	_____	12	
--	-------	----	--

If you did not pay Ontario minimum tax in 2000, complete lines 13 to 17.

Line 124 of Form T691 for 2001	_____	13	
Enter the amount from line 5	_____	14	
Line 13 minus line 14	_____	15	
Applicable rate	x 37.5%	16	
Multiply line 15 by 37.5%	_____		+ _____ 17

Add lines 11, 12, and 17

	_____	18	
--	-------	----	--

Ontario minimum tax carryover available for 2001

Applying a minimum tax carryover from previous years against your 2001 Ontario tax payable

Note: If you have an amount on line E, you **cannot** apply a minimum tax carryover in 2001. Enter "0" on line M, and continue on line 26.

Line 37 of Form ON428 (or line 8 in Section ON428MJ of Form T2203)	_____	19	
Line 40 of Form ON428 (or line 12 in Section ON428MJ)	_____	20	
Line 41 of Form ON428 (or line 13 in Section ON428MJ)	+	21	
Line 42 of Form ON428 (or line 14 in Section ON428MJ)	+	22	
Line 38 in Section ON428MJ, if applicable	+	23	
Add lines 20 to 23	_____		- _____ 24
Line 19 minus line 24 (if negative, enter "0")	_____		= _____ 25

Ontario tax limitation

Enter on line 43 of Form ON428 or on line 17 in Section ON428MJ, of Form T2203, an amount that is not more than line 18 or line 25, whichever is **less**

	_____	M
--	-------	---

Ontario minimum tax carryover applied in 2001

Ontario minimum tax carryover available for later years

Amount from line 18	_____	26	
Amount from line M	_____	27	
Line 26 minus line 27	_____	28	
Amount from line 3 minus amount from line 5 _____ x 37.5% =	_____	29	
If you have an amount on line 12, enter "0" on line 30, if not , make the following calculation:			
Amount from line 2 minus amount from line 15 _____ x 37.5% =	_____	30	
Ontario additional tax for minimum tax purposes from line E **	_____	31	
Add lines 28 to 31	_____	32	
Unapplied minimum tax carryover from 1994: Line 128 of Form T691 for 2001 _____ x 37.5% =	_____	33	
Line 32 minus line 33	_____	34	

Ontario minimum tax carryover available for later years

* If you paid tax to more than one jurisdiction in 2000, before you enter your amounts on lines 8, 9, and 12, multiply them by the percentage shown on the Ontario line of Column 5, in Part 1 of Form T2203 for 2000.

** If you have to pay tax to more than one jurisdiction in 2001, enter, on line 31, the amount from line 19 in Part 4, Section ON428MJ, of Form T2203 multiplied by the percentage from line 21 in the same section.