Name Address Revenu Canada Impôt

## CALCULATION OF TAX FOR 1991 IN RESPECT OF MULTIPLE JURISDICTIONS

Social Insurance Number

T2203(E) Rev. 91

Use this form to calculate your tax if you were:

- residing in a province on the last day of a taxation year and part of your business income for the year was earned and allocable to a permanent establishment outside that
  province or outside Canada, or
- a non-resident carrying on business in a particular province.
- For the purpose of determining your province of residence for the taxation year, if you ceased to reside in Canada during the taxation year, "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 Income Tax Return.
- Where an allocation of Federal Forward Averaging Tax Credit is required, complete and attach one copy of Form T2203A along with this form.
- Where minimum tax is applicable, use Form T691A.

. Net Income from Self-Emp	loyment includ	ing partnership income a	t line (122) of	T1 Return (excl	ding losses)			\$ \$	
. Excess (if any) of "Net Inco		_ <del></del>						\$	
below.  Note: Allocate the "exces the jurisdictions (in-	ss" from line 3, cluding the pro	yment from line 2 that is if any, to the province of ovince of residence) in co ach jurisdiction on the ba	residence in o olumn (2) are a	olumn (3) belov applied to the No	. If there is no "e t Income at line 1	xcess" in line 3,	the percentage	s of the incomes alloc	ated
(1) Jurisdiction		on of Net income from loyment (line (2) above)	(3)	Excess Income (line (3) above)	(4)	Income Allocable (column (2) plus		% of Income (5) Allocable to Jurisdiction	
Newfoundland								-	
Prince Edward Island									
Nova Scotia									
New Brunswick					****				
Quebec									
Ontario	1								
Saskatchewan						.,,			
Alberta									
British Columbia									
Northwest Territories									
Yukon Territory									
Other									
TOTALS		EDERAL TAX ——					- 44 - 44 - 44	100%	
TOTALS  PART II CALCULATIO  . Taxable Income \$		FEDERAL TAX  (from line (260) o		\$\$				100%	
PART II CALCULATIO  I. Taxable Income \$  5. On the first \$  6. On remaining \$	ON OF NET F	(from line (260) o tax is tax at	%	is \$				100%	
PART II CALCULATIO  . Taxable Income \$  . On the first \$  . On remaining \$  . To	ON OF NET F	(from line (260) o	%	is \$				100%	
PART II CALCULATIO  Taxable Income \$  On the first \$  On remaining \$  Add: Tax Adjustments	ON OF NET F	(from line (260) o tax is tax at	%	is \$			<b>&gt;</b> :	\$ \$	
PART II - CALCULATIO  Taxable Income \$  On the first \$  On remaining \$  Add: Tax Adjustments	ON OF NET F	(from line (260) of tax is tax at	%(ABLE INCOM	is \$			Total	\$ \$ \$	
PART II - CALCULATIO  Taxable Income \$  On the first \$  On remaining \$  TO'  Add: Tax Adjustments  On Subtract: Total Non-refu	TAL FEDERAL	(from line (260) of tax is tax at LINCOME TAX ON TAX redits (from line (350) on	%(ABLE INCOM	is \$	\$		Total	\$ \$ \$ \$	
PART II - CALCULATIO  Taxable Income \$ On the first \$ On remaining \$ TO Add: Tax Adjustments  Subtract: Total Non-refurence of the company of	TAL FEDERAL  Indable Tax Cr  Doyment Tax C  Credit: 13 1/3%	tax is tax at L INCOME TAX ON TAX  redits (from line (350) on Credit (from Form T626) 6 of taxable amount of Di	%(ABLE INCOM	is \$	\$		Total	\$ \$ \$	
TOTALS  PART II - CALCULATIO  Taxable Income \$  On the first \$  Add: Tax Adjustments  Add: Tax Adjustments  Overseas Emp  Dividend Tax (from line (120))	TAL FEDERAL  Indable Tax Cr  ployment Tax C  Credit: 13 1/3%  )) on T1 Return	tax is tax at L INCOME TAX ON TAX  redits (from line (350) on Credit (from Form T626) 6 of taxable amount of Din	%(ABLE INCOM	is \$	\$ an Corporations		Total	\$ \$ \$	
PART II — CALCULATIO  Taxable Income \$  On the first \$  On remaining \$  Add: Tax Adjustments  OSubtract: Total Non-refue  Overseas Emp  Dividend Tax (from line (120))  Minimum Tax (120)	TAL FEDERAL  Indable Tax Cr  ployment Tax C  Credit: 13 1/3%  )) on T1 Return	tax is tax at L INCOME TAX ON TAX  redits (from line (350) on Credit (from Form T626) 6 of taxable amount of Din	%(ABLE INCOM	is \$  ME \$  Taxable Canadi	\$ an Corporations		Total	\$ \$ \$ \$	
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TOTALS  PART II — CALCULATIO  Taxable Income \$  On the first \$  On remaining \$  Add: Tax Adjustments  OSubtract: Total Non-refut  Overseas Emptor (from line (120))  Minimum Tax (14)  Minimum Tax (14)  Add: Tax Adjustments  Overseas Emptor (from line (120))  Add: Total Non-refut  Overseas Emptor (from line (120))  Overseas Emptor (from line (120))  Add: Total Non-refut  Overseas Emptor (from line (120))  Overseas Em	TAL FEDERAL  Indable Tax Cr  Doloyment Tax C  Credit: 13 1/3%  On T1 Return  Carry-over (fro	redits (from line (260) of tax at  L INCOME TAX ON TAX  redits (from line (350) on Credit (from Form T626) 6 of taxable amount of Din) m Form T691)  TAX TO PROVINCES AI  % to Manitol % to Saskat % to Alberta	%(ABLE INCOM T1 Return)  ividends from  ND OTHER - ba \$ chewan \$	is \$  ME \$  Taxable Canadi	\$ an Corporations \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	. \$ \$ \$ MUST equal line	<b>&gt;</b> :	\$ \$ \$	
TOTALS  PART II — CALCULATIO  Taxable Income \$  On the first \$  On remaining \$  TO'  Add: Tax Adjustments  OSUBTRACT: Total Non-refuration of the first of the fi	TAL FEDERAL  Indable Tax Cr Dloyment Tax C Credit: 13 1/3% I) on T1 Return Carry-over (fro	redits (from line (350) on Credit (from Form T626) to f taxable amount of Dian)  TAX TO PROVINCES AI  to to Alberta to to British	%(ABLE INCOM T1 Return)  vidends from  ND OTHER ba \$ chewan \$ Columbia \$	is \$  ME \$  Taxable Canadia  Total o	\$ an Corporations \$ \$ Iines 10 to 13 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	. \$ \$ \$ MUST equal line	RAL TAX	\$ \$ \$	

19. Subtracts Forbing Tax Credit Makes a separatic calculation for each country (refer to page 4 of this form for explanatory moles) Non-Business Foreign Income    Non-Business Foreign Income	<b>PA</b> 18.	ART II – CALCULATION OF NET FEDERAL TAX (Continued)  Federal Tax before Federal Foreign Tax Credit (amount reported from line 18 on page 1 of this form)  \$	1	(1)
Non-Business Foreign Income   Non-Business Foreign Tax Great to a fereign country   S   (A)	19.	Subtract: Federal Foreign Tax Credit: Make a separate calculation for each country (refer to page 4 of this form for explanatory notes)		.,
Section   Process   Note - Beautiful   Section   Secti				
Eventual Foreign Teacher Product Training Services	1.	Non-Business Income Tax paid to a foreign country * \$ (A)		
Pederal Non-Business Foreign Tax Credit is the lesser of (A) and (B)   S	2.	Net Foreign Non-Business Income ** \$ (R)		
Business Foreign Income   1. Business Foreign Country plus any unused foreign (accredit for that country   \$   (D)		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Business Foreign Income   1. Business Income Tax pade to a foreign country plus any unused foreign tax credit for that country   \$ (0)		Federal Non-Business Foreign Tay Credit is the Jesser of (A) and (B) \$ (C)		
1. Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country 1 \$ (D) 2. (a) New Reverge Nurseas brown 1 \$   X   Description 1	<u>ا</u>			
2. (a) Fuck-rough Russess brooms 11 S	٦٤	Business Foreign Income		
Set Nationals -   Set Nation	1.	Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country † \$ (D)		
Lest tecone *** (b) Federal State (line 17, or if foreign business-income tax is paid to more than one country)  Total (a) plus (b) \$ (E)  8. Basic Federal Tax +†† plus federal surrax (line 17)  8. Subhract: any Federal Non-Business Foreign Tax Credit (amount (C)) \$ (S)  Federal Business Foreign Tax Credit is the least of (D), (E) and (F) \$ (G)  Federal Tax (Amount (1) minus amount (II))  21. Subtract: Federal Foreign Tax Credit (from Form 12038-ND) or line (412) of the 17 Return)  22. Investment Tax Credit (from Form 12038-ND) or line (412) of the 17 Return)  23. Labor-Speasored Final Tax Credit (from Form 12038-ND) or line (412) of the 17 Return)  24. Subtract: Federal Tax (before Federal Tax Credit (from Form 12038-ND) or line (412) of the 17 Return)  25. Federal Tax before Federal Individual Sustax (lenter that amount on line (417) on leage 4 of the 17 Return)  26. Pederal Speasored Final Tax Credit (from Form 12038-ND)  8. Federal Tax before Federal Individual Sustax (lenter that amount to line (417) on leage 4 of the 17 Return)  27. Federal Tax (froe 15% of the Basic Federal Tax allocated to Qualete, from seas 10) (enter this amount on line (440) on page 4 of the 17 Return or readitions of Outback, or land inter returns, enter above line (440)  8. Non-Where a 12003A is required, transfer this amount to line (40) of Form 12203A, and do not enter it on line (440) on page 4 of the 17 Return or readitions of College, for Individual Sustax (lone) (g) lines (g)  9. Amount (g) XSS  (g) Amount (g) XSS  (g) Amount (g) Tax SS  (g) Amount (g)	2.	(a) Net Foreign Business Income †† \$   Y Basic Federal Tay ††† \$		
Basic Federal Tax + the Disc Indicated to each country)  Select any Federal Surface (Fr.)  Subtract: any Federal Non-Business Foreign Tax Credit (and plus (b) \$ \$ (c) \$  Subtract: any Federal Non-Business Foreign Tax Credit (and the least of (D), (E) and (F) \$ (c) \$  Federal Tax (Amount (1) minus amount (#))  Federal Foreign Tax Credit (from Ine (410) on the T1 Feburn)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Investment Tax Credit (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Forei T2038-IND or line (412) of the T1 Return)  Select Associated (from Foreign T2038-IND or line (412) of the T1 Return)  Select Associated (from Foreign T2038-IND or line (412) of the T1 Return)  Select Associated (from Foreign T2038-IND or line (412) of the T1 Return)  Select Associated (from Foreign T2038-IND or line (412) of the T1 Return)  Select T2038-IND or line (412) of the T1 Return)  Select T2038-IND or line (412) of the T1 Return)  Select T2038-IND or line (41				
Subtract any Federal Non-Business Foreign Tax Credit (amount (C))  Subtract any Federal Non-Business Foreign Tax Credit (amount (C))  Federal Business Foreign Tax Credit (amount (C))  Federal Business Foreign Tax Credit (amount (C))  Federal Tereign Tax Credit (amount (C))  Federal Tereign Tax Credit (amount (C))  Federal Tereign Tax Credit (Total of amounts (C) and (C))  Federal Tax (Amount (1)) minus amount (H))  Subtract: Federal Foreign Tax Credit (from lare (410) on the T1 Fletum)  Subtract: Federal Foreign Tax Credit (from Inc (410) on the T1 Fletum)  Subtract: Federal Federal Contribution Tax Credit (from lare (410) on the T1 Fletum)  Subtract: Federal Tex before Federal Individual Surfax (onter fibris amount on line (417) on page 4 of the T1 Return)  Subtract: Federal Tax before Federal Individual Surfax (onter fibris amount on line (417) on page 4 of the T1 Return)  Subtract: Federal Tax before Federal Individual Surfax (onter fibris amount on line (417) on page 4 of the T1 Return for residents of Outbeek (from area 10) (enter this amount on line (440) on page 4 of the T1 Return for residents of Outbeek (from area 10) (enter this amount on line (440) on page 4 of the T1 Return for residents of Outbeek (from area 10) (enter this amount on line (440) on page 4 of the T1 Return for residents of Outbeek (from area 10) (enter this amount on line (440) on page 4 of the T1 Return for residents of Outbeek (from area 10) (enter this amount on line (440) on page 4 of the T1 Return for residents of December 1200A), and on on enter to nine (440) on page 4 of the T1 Return for residents of December 1200A, and on on enter to nine (440) on page 4 of the T1 Return for residents of December 1200A, and on on enter to nine (440) on page 4 of the T1 Return for residents of December 1200A, and on on enter to nine (440) on page 4 of the T1 Return for residents of December 1200A, and 1200A, and 120A, and 12				
Senior Federal Tax (††† plus federal surtax (fine 17) Subtract any Federal Non-Business Foreign Tax Credit (amount (C))  Federal Foreign Tax Credit (F) Federal Tax (Amount (1) minus amount (H)  Federal Tax (Amount (1) minus amount (H)  Federal Foreign Tax Credit (Total of amounts (C) and (O)  Federal Tax (Amount (1) minus amount (H)  Federal Foreign Tax Credit (Total of amounts (C) and (O)  Federal Tax (Amount (1) minus amount (H))  Federal Foreign Tax Credit (Total ine (410) on the 11 Return)  Selected Tax (Federal Folicities)  Latiour-Spensored Funds Tax Credit (from line (410) on the 11 Return)  Selected Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the 11 Return)  Selected Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the 11 Return)  Selected Tax (Federal Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the 11 Return (Federal Tax selected to Quesee (fine tax reas (10) (enter this amount on line (440) on page 4 of the 11 Return for residens of Quebec; for all other returns, enter above line (444)  Note: Where 2 T2203A is required, transfer this amount to fine (3) of Foreign Tax Credit (fine 10) on page 4 of the 11 Return for residens of Quebec; for all other returns, enter above line (444)  The federal Tax (fine 16) (Fine 15), Cycrecas Emptyment Tax Credit (fine 11) and Federal Tax from line (400) on page 4 of the 11 Return for enter the page 4 of the 11 Return for enter this amount of line (400) on page 4 of the 11 Return for enter this amount of line (400) on page 4 of the 11 Return for enter this amount of line (400) on page 4 of the 11 Return for enter this amount of line (400) on page 4 of the 11 Return for enter this amount of line (401) on page 4 of the 11 Return for enter this amount of line (401) on page 4 of the 11 Return for enter this amount of line (401) on page 4 of the 11 Return for enter this amount for line (401) on page 4 of the 11 Return for enter this amount for line (401) on page 4				
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20. Federal Tax (Amount (1) minus amount (H)) 21. Subtract: Rederal Political Contribution Tax Credit (from line (410) on the T1 Return) 22. Investment Tax Credit (from Form T2038-IND or line (412) of the T1 Return) 23. Labour-Sponsored Funds Tax Credit (from line (414) of the T1 Return) 24. Total of above credits 25. Federal Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the T1 Return 26. Refundable Queboc Abatement: 16.5% of the Beaic Federal Tax allocated to Queboc (From area 10) (enter this amount on line (440) on page 4 of the T1 Return for residents of Queboc (For all other returns, enter above line (440)) Note: Where a T22034 is required, transfer this amount to line (3(a) of Form T22034), and do not enter it on line (440) on page 4 of the T1 Return for residents of Queboc (For all other returns, enter above line (440)) Note: Where a T22034 is required, transfer this amount to line (3(a) of Form T22034), and do not enter it on line (440) on page 4 of the T1 Return for residents of Queboc (Form and Averaging Tax Credit (line 11) and Federal Tax from line (20) on Form T541 (doceased person only) minus Acquisted Federal Forward Averaging Tax Credit (line 10) s	L	Sodovel Favoire Tou Out III Total of an auto (O) and (O)	1 .	
21. Subtract: Federal Political Contribution Tax Credit (from line (410) on the T1 Return) \$ 22. Investment Tax Credit (from From T2038-NIO or line (412) of the T1 Return) \$ 23. Labour-Sponsored Funds Tax Credit (from line (414) of the T1 Return) \$ 24. Total of above credits \$ 25. Federal Tax boftore Federal Individual Surtax (enter this amount on line (417) on page 4 of the T1 Return) \$ 26. Refundable Quebec Abotenment: 16.5% of the Brais Federal Tax allocated to Cuebec (from area 10) (enter this amount on line (440) on page 4 of the T1 Return for residents of Quebec; for all other returns, enter above line (447).  27. Federal Political Surtax: for a fundamental for the Political Surtax (for a fundamental for the Political Surtax (for a fundamental fundamental for the Political Surtax: for a fundamental for the Political Surtax (for a fundamental fundamenta	20		<del></del> (	(H)
22. Investment Tax Credit (from From T2038-IND or line (412) of the T1 Return)  23. Labour-Sponsored Funds Tax Credit (from line (414) of the T1 Return)  25. Federal Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the T1 Return)  26. Refundable Coubseo Abstement: 16.9% of the Sease Federal Tax Relicated to Cluber (from area 15) (enter this amount on line (440) on page 4 of the T1 Return for residents of Queboc: for all other returns, enter above line (440). Note: Where a T2620A 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.  27. Federal Tax Line 15). Overseas Employment Tax Credit (line 11) and Federal Tax from line (20) on Form T2203A).  (a) Amount (2) X 5% (b) (Amount (2) minus \$12.500) X 5% (c) (Amount (2) minus \$12.500) X 5% (d) (Amount (2) minus \$12.500) X 5% (e) (Amount (2) minus \$12.500) X 5% (e) (Amount (2) minus \$12.500) X 5% (f) (Amount (2) minus amount (7))  Non-Business Foreign Income  1. Non-Business Income Tax paid to a foreign country * minus Federal Non-Business Foreign Tax Credit (line 10) * (amount (4) minus amount (7))  Additional Federal Non-Business Income Tax paid to a foreign country * minus Federal Non-Business Foreign Tax Credit (line 10) * (amount (3) minus amount (7))  2. Met Foreign Non-Business Income Tax paid to a foreign country y may unused foreign tax credit for that country † minus Federal Non-Business Foreign Tax Credit (line 10) * (amount (4) minus amount (7))  3. Individual Surtax (amount (3))  3. Individual Surtax (amount (3))  3. Individual Surtax (amount (3))  4. Additional Federal Business Foreign Tax Credit (s the lesser of (1), (M) and (N) \$ (0)  Additional Federal Business Foreign Tax Credit (s the lesser of (1), (M) and (N) \$ (0)  Additional Federal Business Foreign Tax Credit (s the less of (1), (M) and (N) \$ (0)	_	· · · · · · · · · · · · · · · · · · ·		
23. Labour-Sponsored Fundis Tax Credit (Irom line (414) of the T1 Return)  24. Total of above credits  5 Federal Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the T1 Return)  28. Retundable Ousbee Absterment: 10.5% of the Basic Federal Tax allocated to Quebec (from area 16) (enter this amount on line (440) on page 4 of the T1 Return for residents of Quebec for all other returns, center above line (440) on page 4 of the T1 Return.  27. Federal Individual Surtax: Total of Basic Federal Tax (line 15). Overseas Employment Tax Credit (line 11) and Federal Tax from line (440) on page 4 of the T1 Return.  27. Federal Individual Surtax: Total of Basic Federal Tax (line 15). Overseas Employment Tax Credit (line 11) and Federal Tax from line (440) on page 4 of the T1 Return.  27. Federal Individual Surtax: Total of Basic Federal Tax (line 15). Overseas Employment Tax Credit (line 11) and Federal Tax from line (440) on page 4 of the T1 Return.  27. Federal Individual Surtax: Total of Basic Federal Tax (line 15). Overseas Employment Tax Credit (line 11) and Federal Tax from line (440) on page 4 of the T1 Return.  28. [2] (i) Amount (2) Tax (line 15). Overseas Employment Tax Credit (line 11) and Federal Tax from line (440) on page 4 of this from for considerable and tax (line 11) and Federal Tax from line (440) on page 4 of this from for excellent (line 10) page (line 11) and Federal (line 10) page (line 11) and Federal Return (line 11) and Federal Tax (line 11) and Federal Return (line 10) page 4 of this form for excellent (line 10) page 4 of this form for excellent (line 10) page 4 of this form for excellent (line 10) page 4 of this form for excellent (line 10) page 4 of this form for excellent (line 10) page 4 of this form for excellent (line 11) page 4 of this form for excellent (line 11) page 4 of this form for excellent (line 11) page 4 of this form for excellent (line 11) page 4 of this form for excellent (line 11) page 4 of this form for excellent (line 11) page 4 of this form fo		······································		
24. Federal Tax bottors Federal Individual Surtax (enter this amount on line (417) on page 4 of the T1 Return.  25. Federal Tax bottors Federal Individual Surtax (enter this amount on line (4417) on page 4 of the T1 Return.  26. Refundable Quebee Abatement; 16.5% of the Basic Federal Tax allocated to Quebee (from area 10) (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.  27. Federal Tax/dividual Surtax:  Total of Basic Federal Tax (line 15), Overseas Employment Tax Credit (line 11) and Federal Tax from line (20) on Form T2203A).  (20) on Form T2203A).  (3) Amount (2) X 5%  (4) (Amount (2) x 5%  (6) (Amount (2) X 5%)  (7) Amount (2) X 5%  (8) (Individual Surtax (Total (i) plus (ii))  Subtract: Additional Foreign Tax Credit: (Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)  Non-Business Foreign Income  1. Non-Business Foreign Income  1. Non-Business Foreign Income  1. Non-Business Foreign Services (amount (3))  Additional Federal Non-Business Foreign Tax Credit is the lesser of (i) and (J)  2. Net Foreign Non-Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country †  minus Federal Business Foreign Tax Credit (amount (3))  3. Individual Surtax (amount (3))  Subtract: Applications of Foreign Tax Credit (amount (3))  Additional Federal Non-Business Foreign Tax Credit is the least of (L), (M) and (N) \$ (N)  Additional Federal Business Foreign Tax Credit (amount (3))  Additional Federal Business Foreign Tax Credit (amount (3))  Subtract: Additional Federal Non-Business Foreign Tax Credit (amount (3))  Additional Federal Business Foreign Tax Credit (from Section II of Form T2038-IND)				
25. Federal Tax before Federal Individual Surtax (enter this amount on line (417) on page 4 of the T1 Return) 26. Refundablo Quoboo Abatement: 155% of the Basic Federal Tax allocated to Quebec (from area 16) (enter this amount on line (440) on page 4 of the T1 Return for residents of Quoboes (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.  27. Federal Individual Surtax: Total of Basic Federal Tax (line 15), Overseas Employment Tax Credit (line 11) and Federal Tax from line (20) on Form T541 (deceased person only) minus Adjusted Federal Forward Averaging Tax Credit (line 10(e) \$	23.			
28. Refundable Quabec Abatement: 16.9% of the Basic Federal Tax allocated to Quabec (from area 16) (enter this amount on line (440) on page 4 of the T Return for residents of Quabecitor far all other terruins, 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 T Return.  27. Federal Individual Surtax:  Total of Basic Federal Tax (line 15), Overseas Employment Tax Credit (line 11) and Federal Tax from line (20) on Form T2203A).  (2) on Form T2203A).  (3) Amount (2) X 5%  (ii) (Amount (2) X 5%  (iii) (Amount (2) X 5%  (iii) (Amount (2) X 5%  (iii) (Amount (2) X 5%  (iv) (Amount (3) X 5%  (iv) (Amount (4) X 5%  (iv) (Amount (5) X 5%  (iv) (Amount (6) X 5%  (iv) (Amount (7) X 5%  (iv) (Amount (8) X 5%  (iv) (Amoun	_			
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.  27. Federal Individual Surtax: Total of Basic Federal Tax (line 15), Overseas Employment Tax Credit (line 11) and Federal Tax from line (20) on Form T2203A).  (i) Amount (2) X 5%  (ii) (Amount (2) minus \$12,500) X 5%  Individual Surtax: (Total (i) plus (iii) Subtract: Additional Foreign Tax Credit: (Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)  Non-Business Foreign Income Non-Business Income Tax paid to a foreign country "minus Federal Non-Business Foreign Tax Credit (line 10(a))  [Non-Business Foreign Income Non-Business Income Tax paid to a foreign country "minus Federal Non-Business Foreign Tax Credit (line 10(a))  [Non-Business Foreign Income Non-Business Income Tax paid to a foreign country "minus Federal Non-Business Foreign Tax Credit (line 10(a))  [Non-Business Income Tax paid to a foreign country "minus Federal Non-Business Foreign Tax Credit (line 10(a))  [Non-Business Income Tax paid to a foreign country "minus Federal Non-Business Income "solution in the line of the paid (line of this form for explanatory notes)  [Non-Business Foreign Income Non-Business Income Tax paid to a foreign country "minus Federal Non-Business Foreign Tax Credit is the lesser of (l) and (l) solution (l)  [Non-Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country 1 solution (line of the line of the less of (l) and (l) solution (line of the line of the less of (l) and (l) solution (line of line of the line of the line of line o				
27. Federal Individual Surtax: Total of Basic Federal Tax (line 15), Overseas Employment Tax Credit (line 11) and Federal Tax from line (20) on Form T541 (deceased person only) minus Adjusted Federal Forward Averaging Tax Credit (line 10(e) on Form T2203A).  (i) Amount (2) K5% (ii) (Amount (2) minus \$12,500) X 5% Individual Surtax (Total (i) plus (ii)) Subtract: Additional Foreign Tax Credit: (Make a separate calculation for each foreign country (refer to page 4 of this form for explanation ynotes)  Non-Business Foreign Income Individual Surtax support to the special subtract of the special subtract support to the special support to the special subtract support to the special support to the special subtract support to the special support to the special subtract support to the special support to the special support to the special support to the special subtract support to the special support to the sp		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		
Total of Basic Federal Tax (line 15), Overseas Employment Tax Credit (line 11) and Federal Tax Krom line (20) on Form T341 (decased person only) minus Adjusted Federal Forward Averaging Tax Credit (line 10(e) \$ (2) on Form T3203A).  (i) Amount (2) X5% \$ (3)	27			
(ii) (Amount (2) minus \$12,500) X 5% Individual Surtax (Total (i) plus (ii))  Subtract: Additional Foreign Tax Credit: (Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)  Non-Business Foreign Income  1. Non-Business Foreign Income Tax paid to a foreign country ' minus Federal Non-Business Foreign Tax Credit (amount (A) minus amount (C))  2. Net Foreign Non-Business Income ' \$		Total of Basic Federal Tax (line 15), Overseas Employment Tax Credit (line 11) and Federal Tax from line (20) on Form T541 (deceased person only) minus Adjusted Federal Forward Averaging Tax Credit (line 10(e)		
(ii) (Amount (2) minus \$12,500) X 5% Individual Surtax (Total (i) plus (ii))  Subtract: Additional Foreign Tax Credit: (Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)  Non-Business Foreign Income  1. Non-Business Foreign Income Tax paid to a foreign country ' minus Federal Non-Business Foreign Tax Credit (amount (A) minus amount (C))  2. Net Foreign Non-Business Income ' \$		(i) Amount (2) X 5% \$		
Individual Surtax (Total (i) plus (iii)  Subtract: Additional Foreign Tax Credit: (Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)  Non-Business Foreign Income  1. Non-Business Income Tax paid to a foreign country * minus Federal Non-Business Foreign Tax Credit (amount (A) minus amount (C))  2. Net Foreign Non-Business Income ** \$				
Subtract: Additional Foreign Tax Credit: (Make a separate calculation for each foreign country (refer to page 4 of this form for explanatory notes)  Non-Business Foreign Income  1. Non-Business Income Tax paid to a foreign country * minus Federal Non-Business Foreign Tax Credit (amount (A) minus amount (C))  2. Net Foreign Non-Business Income ** \$			1 ,	/O\
Non-Business Foreign Income   Non-Business Foreign Income   Non-Business Foreign Tax Credit (amount (A) minus amount (C))   Subtract: Additional Federal Non-Business Foreign Tax Credit (samount (A) minus amount (C))   Subtract: Additional Federal Non-Business Foreign Tax Credit (samount (3))   Subtract: Additional Federal Non-Business Foreign Tax Credit (samount (G))   Subtract: Additional Federal Non-Business Foreign Tax Credit (samount (G))   Subtract: Additional Federal Non-Business Foreign Tax Credit (samount (G))   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)   Subtract: Additional Investment Tax Credit (from Section II			\	(3)
1. Non-Business Income Tax paid to a foreign country * minus Federal Non-Business Foreign Tax Credit (amount (A) minus amount (C))  2. Net Foreign Non-Business Income ** \$		explanatory notes)		
(amount (A) minus amount (C))  2. Net Foreign Non-Business Income " \$	L.N			
Net Income *** \$ X (amount (3)) \$ (K)  Business Foreign Income  1. Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country † minus Federal Business Foreign Tax Credit (amount (D) minus amount (G)) \$ (L)  2. Net Foreign Business Income † \$   X   Individual Surtax (amount (3)) \$ (M)  3. Individual Surtax (amount (3)) \$ (N)  Subtract: any Additional Federal Non-Business Foreign Tax Credit (amount (F)) \$ (N)  Additional Federal Business Foreign Tax Credit is the least of (L), (M) and (N) \$ (O)  Additional Federal Business Foreign Tax Credit (from Section II of Form T2038-IND) \$ (P)  Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)	1.	Non-Business Income Tax paid to a foreign country * minus Federal Non-Business Foreign Tax Credit (amount (A) minus amount (C))  \$(I)		
Net Income ***   \$   (amount (3))   \$   (K)	2.	Net Foreign Non-Business Income ** \$   V Individual Surfax		
Business Foreign Income  1. Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country † minus Federal Business Foreign Tax Credit (amount (D) minus amount (G))  2. Net Foreign Business Income †† \$				
1. Business Income Tax paid to a foreign country plus any unused foreign tax credit for that country † minus Federal Business Foreign Tax Credit (amount (D) minus amount (G))  2. Net Foreign Business Income †† \$		Additional Federal Non-Business Foreign Tax Credit is the lesser of (I) and (J)		
minus Federal Business Foreign Tax Credit (amount (Ď) minus amount (G))  2. Net Foreign Business Income †† \$   X Individual Surtax (amount (3))  3. Individual Surtax (amount (3))  Subtract: any Additional Federal Non-Business Foreign Tax Credit (amount (K))  Additional Federal Business Foreign Tax Credit is the least of (L), (M) and (N) \$ (O)  Additional Federal Foreign Tax Credit: Total of amounts (K) and (O) \$ (P)  Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)	E	Business Foreign Income		
Net Income *** \$   X   Individual Surtax (amount (3))	1,			
Net Income *** \$   X (amount (3))	2.	Net Foreign Business Income †† \$   \$ (M)		
Subtract: any Additional Federal Non-Business Foreign Tax Credit  \$		X Individual Suitax		
Subtract: any Additional Federal Non-Business Foreign Tax Credit  \$	3.	Individual Surtax (amount (3))		
Additional Federal Business Foreign Tax Credit is the least of (L), (M) and (N) \$ (O)  Additional Federal Business Foreign Tax Credit is the least of (L), (M) and (N) \$ (P)  Additional Federal Foreign Tax Credit: Total of amounts (K) and (O) \$ (P)  Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND) \$ (P)				
Additional Federal Business Foreign Tax Credit is the least of (L), (M) and (N) \$ (O)  Additional Federal Foreign Tax Credit: Total of amounts (K) and (O) \$ (P)  Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND) \$ (P)				
Additional Federal Foreign Tax Credit: Total of amounts (K) and (O) \$ (P)  Subtotal (amount (3) minus amount (P)) \$  Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND) \$				,
Subtotal (amount (3) minus amount (P)) \$ Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND) \$		Additional Federal Edistriess Foreign Tax Credit is the least of (E), (M) and (N)		
Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)  Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)				
Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)  Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)		Additional Federal Foreign Tax Credit: Total of amounts (K) and (O) \$	.   0	P)
Subtract: Additional Investment Tax Credit (from Section II of Form T2038-IND)			<del></del>	
·		Outline to Additional Investment True Outline II of Francisco IVID	+-	
			<del></del>	

Newfoundland     Prince Edward Island	62% of the BASIC FEDERAL TAX allocated to Newfoundland (from area 16)	(-) (	Φ.		\$	
s. Frince Edward Island	58% of the BASIC FEDERAL TAX allocated to P.E.I. (from area 16)	— <sup>(a)</sup> ;	<b>5</b>	-		
	Add: 10% of (amount (a) in excess of \$12,500.00)	}	<b>&gt;</b>	<u> </u>		
	Adjusted Prince Edward Island Income Tax  Note: If a Forward Averaging Election was made, the adjusted Prince Edward Is	; eT haels	y is calculated on	Form	<b>-</b> \$ —	· · · · · · · · · · · · · · · · · · ·
	T2203A.	olaria ra	ix is calculated off	1 (7)111		
Nova Scotia	59.5% of the BASIC FEDERAL TAX allocated to Nova Scotia (from area 16)	(a) :	\$			
	Add: 10% of (amount (a) in excess of \$10,000.00)	······································	\$			
	Adjusted Nova Scotia Income Tax	,	\$	+	<b>s</b>	
	Note: If a Forward Averaging Election was made, the adjusted Nova Scotia Tax	ie calcu	√	2034	· · ·	· · · · · · · · · · · · · · · · · · ·
New Brunswick	60% of the BASIC FEDERAL TAX allocated to New Brunswick (from area 16)		\$	1		
	Add: 8% of (amount (a) in excess of \$13,500.00)	(u) ;	Ψ			
	Adjusted New Brunswick Income Tax	}	Ψ <u></u>			
	Note: If a Forward Averaging Election was made, the adjusted New Brunswick		olaulatad an Earm	T2202A	▶ "	
2. Ontario	53% of the BASIC FEDERAL TAX allocated to Ontario (from area 16)		e colated on Form	12203A.		
E. Organo		— <sup>(a) {</sup>	<b>~</b>	_		
	Add: 12% of (amount (a) in excess of \$10,000.00)		\$			
	Adjusted Ontario Income Tax	`	\$	·		
	Subtract: Provincial Foreign Tax Credit (from line 40)	—	\$			
	Ontario Income Tax	(b) 8	\$			
	Ontario Tax  // Inc. Form T1C(ONT.) TC to complete the calculation of October Tay and onto a		al amazona (r )			
	(Use Form T1C(ONT.)TC to complete the calculation of Ontario Tax and enter c		<u>'</u>		<b>&gt;</b> \$	
	Note: Amount (b) above is to be used as amount (A) in Section I of Form T1C(C					
) Manitaha	If a Forward Averaging Election was made, the Ontario Tax is calculated	on Form	n 12203A.	· -		
3. Manitoba	52% of the BASIC FEDERAL TAX allocated to Manitoba (from area 16)	(	<b>5</b>	-		
	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	compute	ed amount here)		•	•
	Note: Amount (a) above is to be used as amount (C) in Section I of Form T1C(N			"Not Inco	<sup>*</sup>	<del></del>
	in the opening line of Section II of Form T1C(MAN).TC should be read as	"Net Inc	not betennile amor	"adatiaalu		
	<ul> <li>For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).</li> </ul>					
l. Saskatchewan	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be					
4. Saskatchewan	<ul> <li>For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).</li> </ul>					
4. Saskatchewan	<ul> <li>For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).</li> <li>50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)</li> <li>Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan</li> </ul>					·
i. Saskatchewan	For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).  50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)  Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan (from column 4 in Part I)  Basic Saskatchewan Tax  Saskatchewan Tax	(a)	ss	come		
I. Saskatchewan	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).  50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)  Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan (from column 4 in Part I)  Basic Saskatchewan Tax  Saskatchewan Tax (Use Form T1C(SASK.) to complete the calculation of Saskatchewan tax and en	reduced	s s puted amount her	come	\$	
. Saskatchewan	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).  50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)  Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan (from column 4 in Part I)  Basic Saskatchewan Tax  Saskatchewan Tax  (Use Form T1C(SASK.) to complete the calculation of Saskatchewan tax and elements above is to be used as "Basic Saskatchewan Tax" on Form T  * For residents of Saskatchewan, "Net Income Allocated to Saskatchewan"	(a)	\$ pouted amount her	e)	\$	
	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).  50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)  Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan (from column 4 in Part I)  Basic Saskatchewan Tax  Saskatchewan Tax  (Use Form T1C(SASK.) to complete the calculation of Saskatchewan tax and el Note: Amount (a) above is to be used as "Basic Saskatchewan Tax" on Form T	(a)	\$ pouted amount her	e)	\$	
	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).  50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)  Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan (from column 4 in Part I)  Basic Saskatchewan Tax  Saskatchewan Tax  (Use Form T1C(SASK.) to complete the calculation of Saskatchewan tax and el Note: Amount (a) above is to be used as "Basic Saskatchewan Tax" on Form T  * For residents of Saskatchewan, "Net Income Allocated to Saskatchewan" income exempt under a tax treaty (line 256 on T1 Return).  46.5% of the BASIC FEDERAL TAX allocated to Alberta (from area 16)	(a) should i	\$ \$ puted amount her K.). be reduced by any	e)	\$	
	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).  50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)  Add: Saskatchewan Flat Tax: 2% of *Net Income Allocated to Saskatchewan (from column 4 in Part I)  Basic Saskatchewan Tax  Saskatchewan Tax  (Use Form T1C(SASK.) to complete the calculation of Saskatchewan tax and et Note: Amount (a) above is to be used as "Basic Saskatchewan Tax" on Form T  * For residents of Saskatchewan, "Net Income Allocated to Saskatchewan" income exempt under a tax treaty (line 256 on T1 Return).  46.5% of the BASIC FEDERAL TAX allocated to Alberta (from area 16)  Add: Alberta Surtax: 8% of (amount (a) in excess of \$3,500.00)	(a) should i	\$ \$ puted amount her K.). be reduced by any	e)	\$	
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. Alberta  . British Columbia  . Northwest Territories . Yukon Territory	* For residents of Manitoba, "Net Income Allocated to Manitoba" should be exempt under a tax treaty (line 256 on T1 Return).  50% of the BASIC FEDERAL TAX allocated to Saskatchewan (from area 16)  Add: Saskatchewan Flat Tax: 2% of "Net Income Allocated to Saskatchewan (from column 4 in Part I)  Basic Saskatchewan Tax  Saskatchewan Tax  (Use Form T1C(SASK.) to complete the calculation of Saskatchewan tax and et Note: Amount (a) above is to be used as "Basic Saskatchewan Tax" on Form T For residents of Saskatchewan, "Net Income Allocated to Saskatchewan" income exempt under, a tax treaty (line 256 on T1 Return).  46.5% of the BASIC FEDERAL TAX allocated to Alberta (from area 16)  Add: Alberta Surtax: 8% of (amount (a) in excess of \$3,500.00)  Add: Alberta Flat Rate Tax: 0.5% of "Taxable Income allocated to Alberta Adjusted Alberta Income Tax  Alberta Tax  (Use Form T1C(ALTA.) to complete the calculation of Alberta Tax and enter cor Note: Amount (b) above is to be used as "Adjusted Alberta Income Tax" on Form "Taxable Income allocated to Alberta" is the percentage allocated to Alberta it taxable income (line (260) on T1 Return).  51.5% of the BASIC FEDERAL TAX allocated to British Columbia (from area 16)  Subtract: Provincial Foreign Tax Credit (from line 40)  Subtract: Royalty and Deemed Income Rebate (from Form T81)  Adjusted British Columbia Tax  British Columbia Tax is calculated to Saskatchewan Tax and enter cor Context Averaging Election was made, the British Columbia Tax is calculated 44% of the BASIC FEDERAL TAX allocated to Northwest Territories (from area	(a) should in the column (b) mputed a m T1C(An column (a) (a) (a) (b) mbia Ta hedute 1 ad on Freedom (b)	s s s s s s s s s s s s s s s s s s s	e) / foreign  ded to the	\$	

## EXPLANATORY NOTES FOR FOREIGN TAX CREDIT

- Non-Business Income Tax paid to a foreign country is the total taxes paid to that country (or a state, province or other political subdivision in that country) for the year other than business-income tax, minus any portion of such taxes that is deductible under subsection 20(11) or deducted under subsection 20(12) of the Income Tax Act. It does not include any portion of such taxes that may reasonably be attributed to an amount:

  - that any other person or partnership received or is entitled to receive from that country; of employment income from that country for which an Overseas Employment Tax Credit is calculated;
  - of taxable capital gains from that country for which a capital gains deduction is claimed;
  - that was deductible as exempt income under the tax treaty between Canada and that country; or
  - that would not have been taxable had you not been a citizen of that country, and that cannot reasonably be regarded as attributable to income from a source outside Canada.
- Net Foreign Non-Business Income must be reduced by any capital gains deduction claimed that is attributable to capital gains from that foreign country and by any income from that country that was deductible as exempt income under the tax treaty between Canada and that country (line 256 on T1 Return). It does not include any portion of employment income from that country for which an Overseas Employment Tax Credit is calculated.

Note: If you were resident in Canada during part of the year only, include only the income for the period or periods in the year throughout which you were resident In Canada, were employed in Canada or were carrying on a business in Canada.

Net Income, as used for the purposes of this calculation, is:

The amount at line 236 on T1 Return or if you filed a form T581 election, line 7 of that form

minus: net capital losses of other years allowed (line 253 on T1 Return).

capital gains deduction claimed (line 254 on T1 Return),

foreign income deductible as exempt income under a tax treaty (line 256 on T1 Return),

amount deductible as an employee home relocation loan deduction (line 248 on T1 Return), and

amount deductible as a stock option and shares deduction (line 249 on T1 Return).

(If negative, enter zero)

Note: If you were resident in Canada during part of the year only, include only the income for the period or periods in the year throughout which you were resident in Canada, were employed in Canada or were carrying on businesses in Canada.

Federal Tax, as used in this part of the calculation, is:

Federal Tax before Federal Foreign Tax Credit (Amount (1) on this form)

overseas employment tax credit (line 11 on this form), and

dividend tax credit (line 12 on this form),

minus: refundable Quebec abatement (line 26 on this form), and

tax adjustments for CPP/QPP disability benefits for previous years (line 8 on this form).

- Business Income Tax paid to a foreign country is the total of business income tax paid to that country (or a state, province or other political subdivision in that country) for the year and the unused foreign tax credits in respect of that country for the seven taxation years before and the three taxation years immediately following this taxation year. It does not include any portion of the business income tax that may reasonably be attributed to an amount that any other person or partnership has received or is entitled to receive from that country, or was deductible as exempt income under the tax treaty between Canada and that country.
- Net Foreign Business Income is the total business income from the foreign country other than any portion that was deductible as exempt income under the tax treaty between Canada and that country.
- ††† Basic Federal Tax, as used in this part of the calculation, is:

Federal Tax before Federal Foreign Tax Credit (amount (1) on this form)

overseas employment tax credit (line 11 on this form), and

dividend tax credit (line 12 on this form),

minus: tax adjustments for CPP/QPP disability benefits for previous years (line 8 on this form), and

Federal Surtax (line 17 on this form).

Form acceptable to the Minister of National Revenue