

PROVINCIAL AND TERRITORIAL TAXES FOR 1999 – MULTIPLE JURISDICTIONS

Use this form to calculate your tax (or your minimum tax supplement *) for 1999 if **either** of the following applies:

- you resided in a province or territory on December 31, 1999 (if you ceased to reside in Canada during 1999, use the last day you resided in Canada), and all or part of your business income for the year was earned and is allocable to a permanent establishment outside that province or territory, or outside Canada; **or**
- you were a non-resident throughout 1999 carrying on business in more than one province or territory.

Attach a completed copy of this form to your 1999 return.

* If you have minimum tax to pay, also attach a completed Form T691, *Alternative Minimum Tax*.

Part 1 – Allocating income and basic federal tax to various jurisdictions

Net income from line 236 of your return	_____	1
Business income earned in the year: Add self-employment income from lines 135 to 143 of your return, and business income from a partnership from line 122 of your return (exclude losses)	- _____	2
Excess income: Line 1 minus line 2 (if negative, enter "0")	= _____	3
Basic federal tax from line 33 of Schedule 1	_____	4
Enter basic federal tax from line 55 of Form T691, if you are completing that form	_____	5
Enter the amount from line 4 or line 5, whichever is more	_____	6

In column 2, allocate the amount from line 2 to each province and territory where you had a permanent establishment in 1999. Refer to Part XXVI of the *Income Tax Regulations* if you need instructions. If you are a resident of Quebec, you must allocate to Quebec any business income you earned outside Canada in the year.

In column 3, allocate to your province or territory of residence the amount from line 3, if any.

In column 4, add columns 2 and 3. If the amount from line 1 is less than the amount from line 2, determine the percentage of income allocation in column 2, and multiply the amount on line 1 by this percentage. Enter the result in column 4.

In column 5, determine the percentage for each jurisdiction based on the income you allocated in column 4.

In column 6, allocate for each jurisdiction the amount from line 6 based on the percentage calculated in column 5.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Jurisdiction	Allocating business income earned in the year (line 2)	Excess income (line 3)	Income allocated to jurisdiction (column 2 plus column 3)	% of income allocated to jurisdiction	Basic federal tax allocated to jurisdiction (multiply line 6 by the % in column 5)
Newfoundland					
Prince Edward Island					
Nova Scotia					
New Brunswick					
Quebec					
Ontario					
Manitoba					
Saskatchewan					
Alberta					
British Columbia					
Yukon					
Northwest Territories					
Nunavut					
Other (outside Canada)					
Totals				100%	

Part 2 – Federal surtax on income you earned outside Canada and refundable Quebec abatement

Federal surtax on income you earned outside Canada

Enter basic federal tax allocated to "Other" (from the chart in Part 1)		7
Federal surtax rate	x 52%	8
Multiply line 7 by 52%	=	9

Enter the amount from line 9 below line 33 on Schedule 1 (Method B) and write "federal surtax on income earned outside Canada".
Add line 9 to the basic federal tax on line 33, and subtract line 36 from the total to arrive at federal tax on line 37.

Enter the amount from line 9 on line 56 of Form T691, if you are completing that form.

Refundable Quebec abatement

Enter basic federal tax allocated to Quebec (from the chart in Part 1)		10
Rate for the refundable Quebec abatement	x 16.5%	11
Multiply line 10 by 16.5%, and enter the result on line 440 of your return	=	12

Part 3 – Provincial and territorial taxes

Newfoundland

Multiply basic federal tax allocated to Newfoundland (from the chart in Part 1) by 69%		A
Newfoundland surtax: (line A _____ minus \$7,900) x 10% =	+	
Adjusted Newfoundland income tax	=	
Residents of Newfoundland: Provincial foreign tax credit, if any, from Form T2036	-	
Newfoundland tax	=	▶ _____ 13

Prince Edward Island

Multiply basic federal tax allocated to P.E.I. (from the chart in Part 1) by 58.5%		B
P.E.I. surtax: (line B _____ minus \$5,200) x 10% =	+	
Adjusted Prince Edward Island income tax	=	
Residents of Prince Edward Island: Provincial foreign tax credit, if any, from Form T2036	-	
Prince Edward Island tax	=	▶ _____ 14

Nova Scotia

Calculate Nova Scotia tax on Form T1C (N.S.) TC * and enter the result here		15
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* Enter on line 1 of Form T1C (N.S.) TC the basic federal tax allocated to Nova Scotia from the chart in Part 1.

If you were not a resident of Nova Scotia:

Do not claim the provincial foreign tax credit on line 6 of Form T1C (N.S.) TC when you calculate Nova Scotia tax.

New Brunswick

Multiply basic federal tax allocated to New Brunswick (from the chart in Part 1) by 60%		C
New Brunswick surtax: (line C _____ minus \$13,500) x 8% =	+	
Adjusted New Brunswick income tax	=	
Residents of New Brunswick: Provincial foreign tax credit, if any, from Form T2036	-	
New Brunswick tax	=	▶ _____ 16

Ontario

Multiply basic federal tax allocated to Ontario (from the chart in Part 1) by 39.5%		D
Ontario Fair Share Health Care Levy:		
(line D _____ minus \$3,750.00) x 20% =	+	
(line D _____ minus \$4,681.00) x 36% =	+	
Adjusted Ontario tax *	=	▶ _____ 17

* **Residents of Ontario:** Enter this amount on line 7 of Form T1C (ONT.) TC.

Use that form to complete the calculation of Ontario tax, and enter the result on line 17 above.

Part 3 – Provincial and territorial taxes (continued)

Manitoba

Calculate Manitoba tax on Form T1C (MAN.) TC * and enter the result here 18

*** If you were a resident of Manitoba:**

Enter on line 1 of Form T1C (MAN.) TC the net income allocated to Manitoba from column 4 in Part 1.
Enter on line 6 the basic federal tax allocated to Manitoba from column 6 in Part 1.

If you were not a resident of Manitoba:

Start on line 5 of Form T1C (MAN.) TC, and enter the net income allocated to Manitoba from column 4 in Part 1. Enter on line 6 the basic federal tax allocated to Manitoba from column 6 in Part 1. Do not claim the provincial foreign tax credit on line 23. After calculating the Manitoba tax reduction on Form T1C (MAN.) TC, apply the same percentage you applied for the income allocated to Manitoba from column 5, Part 1, and enter the result on line 35 of that form.

Saskatchewan

Multiply basic federal tax allocated to Saskatchewan (from the chart in Part 1) by 48%				
Saskatchewan flat tax: Multiply net income allocated to Saskatchewan (Part 1, column 4) by 2% *	+			
Basic Saskatchewan tax	=			E
Multiply line E by 10%	=			
Reduction amount	-	150	00	
Debt reduction surtax	=			
High income surtax: (Line E minus \$4,000) x 15% =	+			
Adjusted Saskatchewan tax **	=			19

* **Residents of Saskatchewan:** Reduce net income allocated to Saskatchewan by any amount you deducted on line 250 of your return and by any foreign income exempt under a tax treaty that you included on line 256 of your return.

** **Residents of Saskatchewan:** Enter this amount on line 15 of Form T1C (SASK.).
Use that form to complete the calculation of Net Saskatchewan tax, and enter the result on line 19 above.

Alberta

Multiply basic federal tax allocated to Alberta (from the chart in Part 1) by 44%					F
Alberta surtax: (Line F minus \$3,500) x 8% =	+				G
Alberta flat rate tax: Multiply taxable income allocated to Alberta by 0.005 *	+				
Adjusted Alberta tax: Add the above three lines	=				H
Enter your royalty tax rebate, if any, from line 18 on Form T79	-				I
Alberta income tax after rebate: Line H minus line I (if negative, enter "0") **	=				20

* **Taxable income allocated to Alberta:** Multiply your taxable income on line 260 of your return by the percentage you allocated to Alberta in Part 1, column 5.

** **Residents of Alberta:** Enter this amount on line 10 of Form T1C (ALTA.).
Use that form to complete the calculation of Alberta tax, and enter the result on line 20 above.

British Columbia

Calculate British Columbia tax on Form T1C (B.C.) TC * and enter the result here 21

* Enter on line 1 of Form T1C (B.C.) TC the basic federal tax allocated to British Columbia from the chart in Part 1.

If you were not a resident of British Columbia:

Do not claim the provincial foreign tax credit on line 4 of Form T1C (B.C.) TC when you calculate British Columbia tax.

Part 3 – Provincial and territorial taxes (continued)

Yukon

Multiply basic federal tax allocated to the Yukon (from the chart in Part 1) by 50%	_____	J	
Yukon surtax: (Line J _____ minus \$6,000) x 5% =	+	_____	
Adjusted Yukon tax *	=	_____	▶ 22

* **Residents of the Yukon:** Enter this amount on line 5 of Form T1C (YUKON).
Use that form to complete the calculation of Yukon tax, and enter the result on line 22 above.

Northwest Territories

Multiply basic federal tax allocated to the Northwest Territories (from the chart in Part 1) by 45%	_____		
Residents of the Northwest Territories: Territorial foreign tax credit, if any, from Form T2036	-	_____	
Northwest Territories tax	=	_____	▶ 23

Nunavut

Multiply basic federal tax allocated to Nunavut (from the chart in Part 1) by 45%	_____		
Residents of Nunavut: Territorial foreign tax credit, if any, from Form T2036	-	_____	
Nunavut tax	=	_____	▶ 24

Provincial and territorial taxes

Add lines 13 to 24. Enter this amount on line 428 of your return	=		25
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Provincial and territorial credits

You do not have to be a resident of a province or territory to claim certain tax credits, as long as you otherwise qualify. For example, you could claim provincial and territorial political contribution tax credits. Just attach a completed form T1C for the applicable province or territory. You could also claim tax credits for investments you made in certain venture capital corporations. Contact us for details.

Here is a list of other credits you could claim, and the forms to complete.

Province / territory	Credits (other than political contribution tax credits)	Form
Newfoundland	Newfoundland research and development tax credit	Form T1129
New Brunswick	New Brunswick stock savings plan tax credit	Form T1C (N.B.)
Ontario	Ontario co-operative education and graduate transitions tax credits Ontario workplace child care and workplace accessibility tax credits	Form T1C (ONT.)
Manitoba	Manitoba mineral tax rebate	Form T78
Saskatchewan	Saskatchewan royalty tax rebate	Form T82
Alberta	Alberta royalty tax rebate	Form T79
British Columbia	British Columbia royalty and deemed income rebate British Columbia logging tax credit (Form BCFIN 542)	Form T81 Form T1C (B.C.) TC