

TAX ON SPLIT INCOME - 2000

Use this form to calculate your tax on split income if you:

- were born in 1983 or later:
- were a non-resident at no time in 2000; •
- have a parent who was resident in Canada at any time in 2000; and
- reported on your 2000 return, split income as described below.

Split income includes the following amounts:

- taxable amount of dividends from ownership of shares of a corporation (other than from shares of a class listed on a prescribed stock exchange and those of a mutual fund corporation) whether received directly or through a partnership or trust (other than a mutual fund trust):
- shareholder benefits (other than from ownership of shares of a class listed on a prescribed stock exchange) conferred on you whether directly or through a partnership or trust (other than a mutual fund trust); and
- other income you received from a partnership or trust (other than a mutual fund trust) that came from income that a partnership or trust earned from providing goods or services to or in support of a business carried on by:
 - a person related to you at any time in 2000;
 - a corporation of which one of your relatives was a specified shareholder at any time in 2000; or
 - a professional corporation of which one of your relatives was a shareholder at any time in 2000.

Split income does not include the income described above from property you inherited from your parent. It also does not include the income described above from property you inherited from anyone else provided you were either enrolled as a full-time student at a post-secondary educational institution in 2000, or you were eligible to claim the disability amount for 2000.

Complete Part 1 to calculate your federal tax on split income. Complete Part 2 to calculate your provincial tax payable if at the end of the year you were a resident of Nova Scotia, New Brunswick, Ontario, Manitoba, or British Columbia. Also complete Part 2 if you had business income allocated to one of these provinces.

Attach a completed copy of this form to your return.

Part 1 – Federal tax on split income

The part of the taxable amount of dividends deal	scribed above received from taxable		
		6835	1
All other split income		+	2
Total split income: Add lines 1 and 2			
Enter this amount on line 23	32 of your return	6836 =	3
Federal tax on split income: Multiply the amoun	nt on line 3 by 29%		
Enter this amount of	on line 424 of Schedule 1		4
Note: To determine the amount to enter on			
Federal dividend tax credit on split income: Mu	Itiply the amount on line 1 by 13.3333%	_	5
			6
	when you calculate the following: provincial tax on Forron the back; the refundable Quebec abatement; the feater earned outside Canada. Amount from line 24 of Schedule 1	-	7
<u> </u>		<u>=</u>	8
Enter the amount from line 406 of your return		9	
Enter the amount from line 416 of your return		10	
Line 9 minus line 10 (if negative, enter "0")	<u>=</u>	11	
Enter the amount from line 8 or line 11, whiche	ever is more. rn		12
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Part 2 – Provincial tax payable by an individual with split income

Provincial tax on split income					
Total split income from line 3 on the front					13
Total split income from line 3 on the front Enter the tax rate that applies to your province from column 2 in the chart below				%	14
Multiply the amount on line 13 by the tax rate you entered o	n line 14.				
Enter this amount on the line of your provincial form indicate			=		15
Provincial dividend tax credit on split income					
Enter the amount from line 1 on the front		16			
Enter the dividend tax credit rate that applies to your province	ce from column 4	<u>I</u>			
		% 17			
Multiply the amount on line 16 by the rate you entered on lin	ne 17 =		_		18
in the chart below x % 17 Multiply the amount on line 16 by the rate you entered on line 17 = Line 15 minus line 18					19
Amount from line 6837 on the front Amount from line 6838 on the front	Amount that applies to your province from column 5 in the chart below				20
Line 19 minus line 20			=		21
Provincial tax payable by an individual wi	th split income				
Enter the amount from the line number of your provincial for in the chart below		22			
Enter the amount from line 21 or line 22, whichever is more Also enter this amount on line 428 of your return	.				23

Also enter this amount on line 428 of your return

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Province	Tax rate	Enter the amount from line 15 on:	Dividend tax credit rate	Provincial foreign tax credit from:	Enter on line 22, the amount from:
Nova Scotia	16.67%	line 14 of Form NS428	7.7%	line 27 of Form NS428	line 42 of Form NS428
New Brunswick	16.96%	line 14 of Form NB428	7.8%	line 25 of Form NB428	line 26 of Form NB428
Ontario	11.16%	line 14 of Form ON428	5.13%	line 29 of Form ON428	line 38 (or if applicable, line 44) of Form ON428
Manitoba	17.5%	line 33 of Form MB428	6.27%	line 63 of Form MB428	line 64 of Form MB428
British Columbia	14.35%	line 14 of Form BC428	6.6%	line 25 of Form BC428	line 49 of Form BC428