



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 described above received from taxable

Canadian corporations	6835		1
All other split income	+		2
Total split income: Add lines 1 and 2			
Enter this amount on line 232 of your return	6836 =		3
Federal tax on split income: Multiply the amount on line 3 by 29%			
Enter this amount on line 424 of Schedule 1			4

Note: To determine the amount to enter on line 417 of your return, continue.

Federal dividend tax credit on split income: Multiply the amount on line 1 by 13.3333%	-		5
Line 4 minus line 5	=		6

Note: If the amount on line 6 is greater than the amount on line 23 of Schedule 1, use the amount on line 6 instead of the amount on line 23 of Schedule 1 when you calculate the following: provincial tax on Form 428 if you did not live in a province listed in column 1 on the back; the refundable Quebec abatement; the federal individual surtax; and, the federal surtax on income earned outside Canada.

Federal foreign tax credit on split income:

The part of the amount on line 2 that is from foreign sources	6837		X	Amount from line 24 of Schedule 1		=		7
Total income from foreign sources	6838							

Line 6 minus line 7 (if negative, enter "0")	=		8
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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")	=		11

Enter the amount from line 8 or line 11, whichever is more . Also enter this amount on line 417 of your return			12
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