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# CALCULATION OF TAX FOR 1994 - MULTIPLE JURISDICTIONS

- Use this form to calculate your tax if:
  - you resided in a province on December 31, 1994, and all or part of your business income for the year was earned and is allocable to a permanent establishment outside that province or outside Canada; or
  - you were a non-resident carrying on business in one or more provinces.
- If you ceased to reside in Canada during 1994, your province of residence on December 31, 1994, is the province you lived in on the last day you resided in Canada.
- · Attach one completed copy of this form to your 1994 income tax return.
- If an allocation of the federal forward averaging tax credit is being made, also complete and attach one copy of Form T2203A.
- If minimum tax applies, complete and attach Forms T691A and T691.

Part I – Income Allocated to Various Jurisdictions

THE CHICOTIC (HOLLING ECO OF )	our return)					1.
	nent including partnership income					2.
Excess income (line 1 minus li	ine 2; if negative, enter "0")			<i>.</i>		3.
Note: In column 2 below, all to a permanent estable	ocate to your province of residenci ishment.	ce any net income	from self-employment f	rom line 2 above	that is not allocable	
by applying the percer	ocate to your province of residence ntages of the incomes allocated to below, determine the percentage	the jurisdictions	(including your province	of residence) in	column 2, to the net income	
(1) Jurisdiction	(2) Allocation of net income from self-employment (line 2 above)	(3)	Excess income (line 3 above)		me allocated to jurisdiction column 2 plus column 3)	% of income (5) allocated to jurisdiction
Newfoundland						
Prince Edward Island					<u></u>	
Nova Scotia						
New Brunswick						
Quebec						
Ontario						
Manitoba						
Saskatchewan						
Alberta			• •			
British Columbia						
Northwest Territories			,,			
Yukon Territory				:		
Other (outside Canada)						
Totals						100%
art II – Net Federal T	'av					
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	ı			_		
Taxable income 4.	(from line 260 of	·		ı the	Schedule 1 of your return f	for
Taxable income 4.  On the first	tax is	·		ı the	Schedule 1 of your return f federal income tax rates.	for
	<del></del>	·		the		for
On the first On remaining Total federal income tax	tax is tax at % is on taxable income	· · · · · · · · · · · · · · · · · · ·	6 7	the	federal income tax rates.	for
On the first On remaining Total federal income tax	tax is tax at% is	· · · · · · · · · · · · · · · · · · ·	6 7	the	federal income tax rates.	
On the first On remaining Total federal income tax Add: Tax adjustments (from Total	tax is tax at % is on taxable income line 500 of Schedule 1)		7.	the 7	federal income tax rates.	
On the first On remaining Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda	tax is tax at % is on taxable income line 500 of Schedule 1) able tax credits (from line 350 of y	our return)	7.	the	federal income tax rates.	
On the first On remaining Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda	tax is tax at % is on taxable income line 500 of Schedule 1)	our return)	7.	the	federal income tax rates.	
On the first On remaining  Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda Overseas employ	tax is tax at % is on taxable income line 500 of Schedule 1) able tax credits (from line 350 of y ment tax credit (from Form T626)	our return)	7.	7. 8. 9. 10 11 tions	federal income tax rates.	
On the first On remaining  Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda Overseas employ Dividend tax crec (from line 120 of	tax is tax at % is on taxable income line 500 of Schedule 1) able tax credits (from line 350 of y ment tax credit (from Form T626) dit: 13 1/3% of taxable amount of o your return)	our return)	6 7	*** the ***  7.	federal income tax rates.	
On the first On remaining  Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda Overseas employ Dividend tax crec (from line 120 of	tax is tax at % is on taxable income line 500 of Schedule 1) able tax credits (from line 350 of y ment tax credit (from Form T626) dit: 13 1/3% of taxable amount of o	our return)	6 7	*** the ***  7.	federal income tax rates.	9
On the first On remaining  Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda Overseas employ Dividend tax crec (from line 120 of Minimum tax carr Total of lines 10	tax is tax at % is on taxable income line 500 of Schedule 1) able tax credits (from line 350 of y yment tax credit (from Form T626) dit: 13 1/3% of taxable amount of o your return) y-over (from Form T691) to 13	our return)	67	*** the ***  7.	tederal income tax rates.	
On the first On remaining  Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda Overseas employ Dividend tax crec (from line 120 of Minimum tax carr Total of lines 10 Basic federal tax (line 9 m	tax is tax at % is on taxable income line 500 of Schedule 1)  able tax credits (from line 350 of y ment tax credit (from Form T626) dit: 13 1/3% of taxable amount of o your return) ry-over (from Form T691) to 13 inus line 14)	our return)	67	*** the ***  7.	federal income tax rates.	9
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On the first On remaining  Total federal income tax Add: Tax adjustments (from Total  Subtract: Total non-refunda Overseas employ  Dividend tax crec (from line 120 of Minimum tax care Total of lines 10  Basic federal tax (line 9 m  16. Allocation of basic federal tax % to Newfoundland % to P.E.I.	tax is tax at % is on taxable income line 500 of Schedule 1)  able tax credits (from line 350 of y yment tax credit (from Form T626) dit: 13 1/3% of taxable amount of your return) y-over (from Form T691) to 13 inus line 14) ederal tax to jurisdictions \$ \$ \$ \$ %	our return) ) dividends from tax to Ontario to Manitoba	\$ \$ \$	the	s	9
On the first On remaining  Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda Overseas employ  Dividend tax crec (from line 120 of Minimum tax care Total of lines 10  Basic federal tax (line 9 m  16. Allocation of basic feder	tax is tax at % is on taxable income line 500 of Schedule 1)  able tax credits (from line 350 of y yment tax credit (from Form T626) dit: 13 1/3% of taxable amount of your return)  ry-over (from Form T691)  to 13  inus line 14)  ederal tax to jurisdictions  \$	our return) ) dividends from tax to Ontario to Manitoba	6	the 7. 8. 9. 10 11 tions 12	s	9
On the first On remaining  Total federal income tax Add: Tax adjustments (from Total  Subtract: Total non-refunda Overseas employ  Dividend tax crec (from line 120 of Minimum tax carr  Total of lines 10  Basic federal tax (line 9 m  16. Allocation of basic fe  % to Newfoundland % to P.E.I.  % to Nova Scotia % to New Brunswick	tax is tax at % is on taxable income line 500 of Schedule 1)  able tax credits (from line 350 of your ment tax credit (from Form T626) sit: 13 1/3% of taxable amount of your return)	our return)  dividends from tax  to Ontario  to Manitoba  to Saskatchewan  to Alberta	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	** to N.W.T.  ** to Yukon  ** to other  The total allocate	\$ \$ \$ d must equal	9
On the first On remaining Total federal income tax Add: Tax adjustments (from Total Subtract: Total non-refunda Overseas employ Dividend tax crec (from line 120 of Minimum tax care Total of lines 10 Basic federal tax (line 9 m 16. Allocation of basic fe % to Newfoundland % to P.E.I. % to Nova Scotia	tax is tax at % is on taxable income line 500 of Schedule 1)  able tax credits (from line 350 of your ment tax credit (from Form T626) sit: 13 1/3% of taxable amount of your return)	our return) ) dividends from tax to Ontario to Manitoba	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	** to N.W.T.  ** to Yukon  ** to other	\$ \$ \$ d must equal	9
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# Part II – Net Federal Tax (Continued)

Non-business foreign incomes    Non-business foreign measurements passed to a foreign country   S   S   S   S   S   S   S   S   S	btra	tax before the federal foreign tax credit (enter the amount from line 18 on page 1 of this form)  T: Federal foreign tax credit (make a separate calculation for each country: refer to page 4 of this form for explanatory notes)	. 18
2	1	·	
Relations foreign tax profit is the lesser of A and B   \$   CD			- ' '
Business foreign income  1. Business foreign income  1. Business foreign income  2. (a) Sent recept access second tea paid to a foreign country! plats any unused foreign tea credit for that country  2. (a) Sent recept access second tea paid to a foreign country! plats any unused foreign tea credit for that country  2. (a) Sent recept access second tea paid to a foreign country! The second tea paid to a foreign country! Second tea paid to a foreign country in the perspective of line 17 that spilles to each cauntry. Second tea paid to the property of the paid tea paid to the perspective of line 17 that spilles to each cauntry. Second tea paid to the perspective of line 17 that spilles to each cauntry. Second tea paid to the perspective of line 17 that spilles to each cauntry. Second tea paid tea p	2.		- (B)
Business foreign income  1. Business foreign income  1. Business income tax point to a foreign country i plus any unused foreign tax credit for that country  (c) [Set foreign business income tax point to a foreign country i plus any unused foreign tax credit for that country  (c) Foreign devices foreign tax credit income tax to more than one country, enter the proportion of time 17 that applies to each coverity.)  (c) Foreign tax credit: (time 17) (tip you paid business income tax to more than one country, enter the proportion of time 17 that applies to each coverity.)  Total: Line a plus line b.  (c) Set foreign tax credit: Line C plus line C  (	Ea	L	(C)
1. Business income tax paid to a foreign country 1 plus any unused foreign tax credit for that country \$ (D) \$ (a) for foreign becomes more 11 \$ x \ x \  basic federal tax (111 \$ 3 \ \ x	ге	derat non-pusitiess foreign tax credit is the lesser of A and B	
2. (a) Teach freeze backersone   1	- В	usiness foreign income ————————————————————————————————————	<del></del> -
(b) Federal surtax (line 17) (if) you paid business incorne tax to more than one country, enter the proportion of line 17 that applies to each country).  Totals: Line a plus line b.  Selectic federal surtax (line 17)  Subtract: The amount from line C, if any  Subtract: The simula line 19  Investment tax credit: Line c plus line G  varial taxx: Line 18 minus line 19  Investment tax credit (from line 410 of your return)  Labour-sponsored funds tax credit (from line 44 of your return)  22	1.	Business income tax paid to a foreign country † plus any unused foreign tax credit for that country \$	(D)
(b) Federal surfax (fine 17) (il) your paid business income tax to more than one country, onter the proportion of line 17 that spepilae to each country)  Totals: Line a plus line b  S  (E)  S select federal surfax (fine 17) (il) your paids business income tax to more than one country, onter the proportion of line 17 that spepilae to each country)  Subtract: The amount from line 0; if any  Federal business foreign tax credit; the least of D, E, and F  S  (G)  Product business foreign tax credit; the least of D, E, and F  S  (G)  Paral tax: Line 18 minus line 19  Intract: Federal positions tax credit; from line 410 of your return)  22:  Labour-apposeored funds tax credit (from line 410 of your return)  23:  Total of lines 21 to 23  Total of lines 21 to 23  Total of lines 21 to 23  Intract: Federal position tax credit; from line 410 of your return)  24:  Total of lines 21 to 23  Total of lines 21 to 23  Intract: Federal position tax credit; from line 410 of your return)  25:  Intract: Federal position tax credit (from line 410 of your return)  26:  Intract: Federal position tax credit (from line 410 of your return)  27:  Intract: Federal position tax credit (from line 410 of your return)  28:  Intract: Federal position tax credit (from line 410 of your return)  29:  Intract: Federal position tax credit (from line 410 of your return in the papera above line 440 of your return.  Paral individual surfax: Total of the base federal tax (fine 15) overease amployment tax credit (fine 11) edgeral tax from line 20 of from T200A), enter the amount on line 27  28:  (H) Green amount on line 27  28:  Intract: Additional federal amon-business foreign tax credit (fine 11) edgeral tax from line 20 of from T200A)  Intract: Additional federal tonn-business foreign tax credit is the leaser of H and I	2.		1)
proportion of line 17 that applies to each country)  S		Net income *** \$	
proportion of line 17 that applies to each country)  S		(b) Federal surfax (line 17) (If you naid business income tax to more than one country, enter the	
8. Bable federal tax ††† plus federal surtax (fine 17) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		proportion of line 17 that applies to each country.)	<b>-</b> '
Subtract: The amount from line C, if any . \$ = \$ (F) Federal business foreign tax credit is the least of D, E, and F . \$ (S)  and tax: Line 18 minus line 10 . 20  tract: Federal political contribution tax credit (from line 410 of your return) . 21.			_ (E)
Federal business foreign tax credit: Line C plus line G  arral tax: Line 16 minus line 19  tract: Federal political contribution tax credit (from line 410 of your return)    Commission of the			(E)
prail foreign tax credit: Line C plus line G prail tax: Line 18 minus line 19 prail tax: Line 18 minus line 18 prail tax: Line 18 minus line 18 prail tax: Line 18 minus line 18 prail tax: Line 18 minus line 19 prail tax: Line 18 mi			- ' '
	ге	derai business foreign tax credit is the least of D, E, and F	- (4)
	era	foreign tax credit: Line C plus line G	. 19.
Investment has credit (from line 412 of your return)			
Investment has credit (from line 412 of your return)	tra	ct: Federal political contribution tax credit (from line 410 of your return) 21	
Labour-sponsored funds tax credit (from line 414 of your return) 23 24 24 25 24 25 24 25 25 25 25 25 25 25 25 25 25 25 25 25		Investment tax credit (from line 412 of your return) 22.	
areal tax before the federal individual surtax (line 20 minus line 24) (enter this amount on line 417 of your return)  25.		Labour-sponsored funds tax credit (from line 414 of your return) 23.	1
Indable Quebec abatement: 16.5% of the basic lederal tax allocated to Quebec (from area 16) (if you are using a return for ents of Quebec, enter this amount on line 440. For all other returns, enter this amount in the space above line 449).  I have to complete Form T2203A, enter the amount on line 26, on fine 3 of the T2203A, and do not enter it on line 440 of your return.  Paral individual surfax: Total of the basic federal tax (line 15), overseas employment tax credit (line 11)  deferal tax from line 20 of Form T541 (deceased person only) minus any adjusted federal forward averaging retirt (line 12 of Form T2203A).  If the amount on line 27 in excess of \$12,500)  If the amount on line 27 in excess of \$12,500)  If the amount on line 27 in excess of \$12,500)  If the amount on line 27 in excess of \$12,500  If the			
ents of Quebec, enter this amount on line 440. For all other returns, enter this amount in the space above line 448) 26.  Individual surtax: Total of the basic feedard tax (line 15), overseas emptoyment tax credit (line 11) elederal tax from line 20 of Form T2203A), and the basic feedard tax (line 15), overseas emptoyment tax credit (line 11) elederal tax from line 20 of Form T341 (deceased person only) minus any adjusted federal forward averaging edit (line 12 of Form T2203A).  If (line amount on line 27 in excess of \$12,500) 29.  Indiad surtax: Line 28 plus line 29 30.  Variable surtax: Line 28 plus line 29 30.  Non-business foreign income  1. Line A minus line C  2. Net foreign non-business income ** \$	era	tax before the federal individual surtax (line 20 minus line 24) (enter this amount on line 417 of your return)	25.
thave to complete Form T2203A, enter the amount on line 26, on line 3 of the T2203A, and do not enter it on line 440 of your return.  Paral individual surfax: Total of the basic federal tax (line 15), overseas employment tax credit (line 11) ederal tax from line 20 of Form T541 (deceased person only) minus any adjusted federal forward averaging edit (line 12 of Form T2203A).  The amount on line 27 cases of \$12,500) 29.  If the amount on line 27 lexcess of \$12,500) 29.  Indual surfax: Line 28 plus line 29 30.  Indual surfax: Line 28 plus line 4 30.  Indual surfax: Line 28 plus line 4 30.  Indual surfax: Line 30.  Indual surfax: L			26.
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tract: 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. Line A minus line C  2. Net foreign non-business income ** \$	f th	e amount on line 27	
tract: 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. Line A minus line C  2. Net foreign non-business income ** \$			▶ 30.
1. Line A minus line C 2. Net foreign non-business income "\$   X   Individual surtax   (line 30)  Additional federal non-business foreign tax credit is the lesser of H and I  1. Line D minus line G  2. Net foreign business income 11   S   (J)  Business foreign income  1. Line D minus line G  2. Net foreign business income 11   S   (K) Net income ""   S   X   Basic federal tax 111   plus Individual surtax (line 30)  Federal surtax (line 17) (If you paid business income tax to more than one country, enter the proportion that applies to this particular country)  Line 3 plus line 4 - (L)  3. Individual surtax (line 30)   S   (L)  3. Individual surtax (line 30)   S   (M)  Subtract: The amount from line J, if any   S   (M)  Additional federal business foreign tax credit is the least of K, L, and M   S   (N)  Intonal federal foreign tax credit: Line J plus line N   31   (N)  Intonal: Line 30 minus line 31   32   (Individual investment tax credit (from Section II of Form T2038 (IND))   33   (Individual investment tax credit (from Section II of Form T2038 (IND))   33   (Individual investment tax credit (from Section II of Form T2038 (IND))   33   (Individual investment tax credit (from Section II of Form T2038 (IND))   33   (Individual investment tax credit (from Section II of Form T2038 (INDD))   33   (Individual investment tax credit (from Section II of Form T2038 (INDD))   33   (Individual investment tax credit (from Section II of Form T2038 (INDD))   (Individual investment tax credit (from Section II of Form T2038 (INDD))   (Individual investment tax credit (from Section II of Form T2038 (INDD))   (Individual investment tax credit (Individual invest		ct: Additional foreign tax credit (make a separate calculation for each foreign country; refer to page 4	
2. Net foreign non-business income "\$ X Individual surtax (line 30)  Additional federal non-business foreign tax credit is the lesser of H and I \$ (J)  Business foreign income  1. Line D minus line G \$ (K)  2. Net foreign business income †† \$   X Basic federal tax ††† plus Individual surtax (line 30)  Federal surtax (line 17) (If you paid business income tax to more than one country, enter the proportion that applies to this particular country)  Line 3 plus line 4 (L)  Line 5 minus line G \$ (L)  3. Individual surtax (line 30) \$ (L)  3. Individual surtax (line 30) \$ (L)  3. Individual surtax (line 30) \$ (M)  Additional federal business foreign tax credit is the least of K, L, and M \$ (N)  Itional federal foreign tax credit: Line J plus line N 31. Individual investment tax credit (from Section II of Form T2038 (IND)) 33.	- No	on-business foreign income	$\overline{}$
2. Net foreign non-business income "\$ X Individual surtax (line 30)  Additional federal non-business foreign tax credit is the lesser of H and I \$ (J)  Business foreign income  1. Line D minus line G \$ (K)  2. Net foreign business income †† \$ X Basic federal tax ††† plus Individual surtax (line 30)  Federal surtax (line 17) (If you paid business income tax to more than one country, enter the proportion that applies to this particular country)  Line 3 plus line 4 (L)  Line 5 minus line G \$ (L)  3. Individual surtax (line 30)  Subtract: The amount from line J, if any \$ (M)  Additional federal business foreign tax credit is the least of K, L, and M \$ (N)  Itional federal foreign tax credit: Line J plus line N 31. Interest and line state of the proposition of the proposition of the least of K, L, and M \$ (N)  Itional federal foreign tax credit: Line J plus line N 31. Interest and line state of the proposition of the proposition of the proposition of the least of K, L, and M \$ (N)  Itional federal foreign tax credit: Line J plus line N 31. Interest: Additional investment tax credit (from Section II of Form T2038 (IND)) 33.	1.	Line A minus line C	(H)
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Additional federal non-business foreign tax credit is the lesser of H and I  Business foreign income  1. Line D minus line G  2. Net toreign business income †† \$   X   Basic federal tax ††† plus individual surtax (line 30)  Federal surtax (line 17) (If you paid business income tax to more than one country, enter the proportion that applies to this particular country)  Line 3 plus line 4	2.	Tindividual surfax	_ (l)
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1. Line D minus line G  2. Net foreign business income †† \$	Ad	ditional federal non-business foreign tax credit is the lesser of H and I	_ <sup>(J)</sup>
1. Line D minus line G  2. Net foreign business income †† \$			
1. Line D minus line G  2. Net foreign business income †† \$			(K)
Pederal surtax (line 17) (If you paid business income tax to more than one country, enter the proportion that applies to this particular country)  Line 3 plus line 4  Line 5 minus line G  3. Individual surtax (line 30)  Subtract: The amount from line J, if any  Additional federal business foreign tax credit is the least of K, L, and M  itional federal foreign tax credit: Line J plus line N  total: Line 30 minus line 31  tract: Additional investment tax credit (from Section II of Form T2038 (IND))  3. Individual surtax (line 30)  \$ (M)  \$ (M)  \$ (M)  31. (M)  32. (M)  33. (M)	1.	Line D minus line G	- ""
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Federal surtax (line 17) (If you paid business income tax to more than one country, enter the proportion that applies to this particular country)  Line 3 plus line 4  Line 5 minus line G  3. Individual surtax (line 30)  Subtract: The amount from line J, if any  Additional federal business foreign tax credit is the least of K, L, and M  \$ (N)  itional federal foreign tax credit: Line J plus line N  total: Line 30 minus line 31  tract: Additional investment tax credit (from Section II of Form T2038 (IND))  33.	۲.,	plus Individual surtax	- 3/
enter the proportion that applies to this particular country)  Line 3 plus line 4  Line 5 minus line G  3. Individual surtax (line 30)  Subtract: The amount from line J, if any  Additional federal business foreign tax credit is the least of K, L, and M  itional federal foreign tax credit: Line J plus line N  total: Line 30 minus line 31  tract: Additional investment tax credit (from Section II of Form T2038 (IND))  3. Individual surtax (line 30)  \$			
Line 3 plus line 4 Line 5 minus line G  3. Individual surtax (line 30) Subtract: The amount from line J, if any Additional federal business foreign tax credit is the least of K, L, and M  itional federal foreign tax credit: Line J plus line N total: Line 30 minus line 31 tract: Additional investment tax credit (from Section II of Form T2038 (IND))  \$ 5			4)
Line 5 minus line G. \$			5)
Subtract: The amount from line J, if any \$ = \$ (M)  Additional federal business foreign tax credit is the least of K, L, and M \$ (N)  itional federal foreign tax credit: Line J plus line N 31.  total: Line 30 minus line 31 32.  tract: Additional investment tax credit (from Section II of Form T2038 (IND)) 33.			_ (L)   -
Subtract: The amount from line J, if any \$ = \$ (M)  Additional federal business foreign tax credit is the least of K, L, and M \$ (N)  itional federal foreign tax credit: Line J plus line N 31.  total: Line 30 minus line 31 32.  tract: Additional investment tax credit (from Section II of Form T2038 (IND)) 33.	3.	Individual surtax (line 30) \$	
Additional federal business foreign tax credit is the least of K, L, and M  itional federal foreign tax credit: Line J plus line N  total: Line 30 minus line 31  tract: Additional investment tax credit (from Section II of Form T2038 (IND))  33.			(M)
total: Line 30 minus line 31       32.         tract: Additional investment tax credit (from Section II of Form T2038 (IND))       33.			- (N)
total: Line 30 minus line 31       32.         tract: Additional investment tax credit (from Section II of Form T2038 (IND))       33.	-		
tract: Additional investment tax credit (from Section II of Form T2038 (IND))			
····			
eral individual surtax (enter this amount on line 419 of your return)			

## Part III - Provincial Tax 69% of the basic federal tax allocated to Newfoundland (from Part II, area 16) Newfoundland: 59.5% of the basic federal tax allocated to P.E.I. (from Part II, area 16) Prince Edward Island: Add: 10% of (amount a in excess of \$12,500) If you made a forward averaging election, calculate the adjusted Prince Edward Island tax on Form T2203A. Nova Scotia: 59.5 % of the basic federal tax allocated to Nova Scotia (from Part II, area 16) Add: 20 % of (amount a in excess of \$7,000), plus ..... 30 % of (amount a in excess of \$10,500) . . . . . . . . . Nova Scotia income tax.... (b) Nova Scotia tax (use Form T1C(N.S.)TC to complete the calculation of Nova Scotia tax and enter the result here) . . . . . Use amount b as amount D in section I of Form T1C(N.S.)TC. If you made a forward averaging election, calculate the adjusted Nova Scotia tax on Form T2203A. New Brunswick: 64% of the basic federal tax allocated to New Brunswick (from Part II, area 16) Adjusted New Brunswick income tax If you made a forward averaging election, calculate the adjusted New Brunswick tax on Form T2203A. Ontario: 58% of the basic federal tax allocated to Ontario (from Part II, area 16) Add: 20% of (amount a in excess of \$5,500), plus 10% of (amount a in excess of \$8,000) Adjusted Ontario tax Subtract: Provincial foreign tax credit (from line 47) Ontario income tax Ontario tax (use Form T1C(ONT.)TC to complete the calculation of Ontario tax and enter the result here) Use amount b as amount E in Section I of Form T1C(ONT.)TC. If you made a forward averaging election, calculate the Ontario tax on Form T2203A. Manitoba: 52% of the basic federal tax allocated to Manitoba (from Part II, area 16) Add: Manitoba net income tax: 2% of "Net income allocated to Manitoba" (from column 4 in Part I) Manitoba tax (use Form T1C(MAN.)TC to complete the calculation of Manitoba tax and enter the result here) Use amount a as amount C in Section I of Form T1C(MAN.)TC. The reference to "Net income" in the opening line of Section II of Form T1C(MAN).TC should be read as "Net income allocated to Manitoba." For residents of Manitoba, reduce "Net income allocated to Manitoba" by the amount deducted as an other payments deduction (line 250 of your return) and by any foreign income exempt under a tax treaty (included on line 256 of your return). Saskatchewan: 50% of the basic federal tax allocated to Saskatchewan (from Part II, area 16) Add: Saskatchewan flat tax: 2% of "Net income allocated to Saskatchewan" (from column 4 in Part I) Basic Saskatchewan tax calculation of net Saskatchewan tax and enter the result here. Use amount a as "Basic Saskatchewan tax." For all others, enter amount a here) For residents of Saskatchewan, reduce "Net income allocated to Saskatchewan" by the amount deducted as an other payments deduction (line 250 of your return) and by any foreign income exempt under a tax treaty (included on line 256 of your return). Alberta: 45.5% of the basic federal tax allocated to Alberta (from Part II, area 16) Add: Alberta surtax: 8% of (amount a in excess of \$3,500) 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 the result here) Use amount b as "Adjusted Alberta income tax" on Form T1C(ALTA.). "Taxable income allocated to Alberta" is the percentage allocated to Alberta in column 5 of Part I applied to the taxable income (line 260 of your return). British Columbia tax (use Form T1C(B.C.)TC to complete the calculation Use amount a as "Adjusted British Columbia income tax" on Form T1C(B.C.)TC. If you made a forward averaging election, calculate the British Columbia tax on Form T2203A.

### Part III - Provincial Tax (Continued)

Yukon Territory:	50% of the basic federal tax allocated to Yukon Territory (from area 16)		
	Add: 5% of (amount a in excess of \$6,000)		
	Adjusted Yukon Territory income tax		
	If you made a forward averaging election, calculate the adjusted Yukon Territory tax on Form T2203A.		
Total of lines 35 t	o 45	46.	
	ax credit: From Form T2036 (apply this amount to your province or territory of ember 31)		
Provincial tax (Fo	or residents of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, enter the amount from line 46 eturn. For other residents, enter the amount of line 46 minus line 47 on line 428 of your return)	48.	

#### **Explanatory Notes for Foreign Tax Credit**

- Non-business income tax paid to a foreign country is the total income or profits taxes paid to that country (or to a political subdivision of the country) for the year (excluding business income tax), minus any part 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 part of such taxes that can reasonably be attributed to amounts that:
  - any other person or partnership received or is entitled to receive from the foreign country;
  - · relate to employment income from that country for which you claimed an overseas employment tax credit;
  - · relate to taxable capital gains from that country for which you claimed a capital gains deduction;
  - · were deductible as exempt income under a tax treaty between Canada and that country; or
  - · were taxable in the foreign country because you were a citizen of that country, and relate to income from a source within Canada.
- Net foreign non-business income <sup>1</sup> is the total non-business income from the foreign country before deducting the foreign tax, minus allowable expenses and deductions relating to the foreign income (other than any deduction you claimed in respect of a dividend you received from a controlled foreign affiliate). Reduce this amount by any income from that foreign country for which you claimed a capital gains deduction, and by any income from that country that was deductible as exempt income under a tax treaty between Canada and that country. Also, reduce this amount by any part of employment income from that country for which you claimed an overseas employment tax credit. If the net foreign non-business income is greater than the net income, use the amount of net income in the calculation.
- Net income<sup>2</sup> is the amount on line 236 of your return (or if you filed a Form T581 election, it is the amount on line 7 of that form) minus any:
  - amounts deductible as an employee home relocation loan deduction (line 248 of your return);
  - amounts deductible as a stock option and shares deductions (line 249 of your return);
  - amounts deductible as an other payments deduction (line 250 of your return);
  - net capital losses of other years claimed (line 253 of your return);
  - · capital gains deduction claimed (line 254 of your return); and
  - foreign income deductible as exempt income under a tax treaty, or deductible as net employment income from a prescribed international organization (included on line 256 of your return).
- \*\*\*\* Federal tax is the federal tax before the federal foreign tax credit (from line 18 of this form) plus any:
  - · overseas employment tax credit (line 11 of this form); and
  - dividend tax credit (line 12 of this form);

and minus any:

- refundable Quebec abatement (for residents of Quebec only) (line 26 of this form); and
- tax adjustments for CPP/QPP disability benefits for previous years (included on line 8 of this form).
- Business income tax paid to a foreign country is the total of business income or profits taxes paid to that country (or to a political subdivision of the country) for the year and the unused foreign tax credits for that country for the seven taxation years before and the three taxation years immediately after this taxation year. It does not include any part of the business income tax that can be reasonably 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 a tax treaty between Canada and that country.
- †† Net foreign business income<sup>1</sup> is the total business income from the foreign country minus allowable expenses and deductions relating to the foreign income, and minus any part that was deductible as exempt income under a tax treaty between Canada and that country. If the net foreign business income is greater than the net income, use the amount of net income in the calculation.
- ††† Basic federal tax is the federal tax before the federal foreign tax credit (from line 18 of this form) plus any:

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- overseas employment tax credit (line 11 of this form); and
- dividend tax credit (line 12 of this form);

and minus any:

- tax adjustments for CPP/QPP disability benefits for previous years (included on line 8 of this form), and
- · federal surtax (line 17 of this form).

Note: If you were a resident of Canada for part of the year, only include the income for the part of the year when you were a resident of Canada.

Note: If you were a resident of Canada for part of the year, include the income for the part of the year when you were a resident of Canada, and your taxable income earned in Canada (before deductions in paragraphs 115(1)(d) to (f) of the *Income Tax Act*) as reported on your Canadian income tax return, for the part of the year when you were not a resident of Canada.