

FORWARD-AVERAGING SUPPLEMENT FOR 1997 - MULTIPLE JURISDICTIONS

Use this form to calculate your 1997 tax and credit if all of the following apply:

Allocating federal and provincial forward-averaging tax credit

Part 1 – Forward-averaging tax credit

- you resided in a province or territory on December 31, 1997 (if you ceased to reside in Canada during 1997, use the last day you resided in Canada);
- 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; and
- you elected to include part or all of your accumulated forward-averaging amount in your income for 1997.

Attach a completed copy of this form to your 1997 income tax return. If minimum tax applies, also attach completed copies of Form T691, Calculation of Minimum Tax, and Form T691A, Minimum Tax Supplement – Multiple Jurisdictions. In all other cases, also attach a completed Form T2203, Calculation of Tax for 1997 – Multiple Jurisdictions.

If, as the legal representative of a deceased person, you are making an election under subsection 120.1(2) of the *Income Tax Act*, attach a completed Form T541, *Forward Averaging Tax Credits – Deceased Individuals*. Increase the amount of the federal tax before the federal individual surtax (line 23 of Form T2203) by the amount from line 9 of Form T541. To determine the additional provincial tax, multiply the amount on line 9 of Form T541 by the percentage of income allocated to the jurisdication from the chart in Part 1 of Form T2203. Multiply the result by the provincial tax rate that applies.

Federal forward-averaging tax credit from line 13 of Form T581.

Column 1	Column 2	Column 3	Column 4	Column 5	
Jurisdiction	% of tax credit allocated to the jurisdiction from column 5 of the chart in Part 1 of Form T2203 or Form T691A	Federal forward-averaging tax credit allocated to jurisdiction (line 1 x column 2)	Provincial tax rate	Provincial forward-averaging tax credit allocated to jurisdiction (column 3 x column 4)	
Newfoundland			69%		Α
Prince Edward Island			59.5%		В
Nova Scotia			58.5%	-	C
New Brunswick			63%		D
Quebec		E	N/A	N/A	
Ontario			48%		F
Manitoba			52%		
Saskatchewan			50%		
Alberta			45.5%		
British Columbia			51%		G
Yukon Territory			50%		Н
Northwest Territories			45%		
Other (outside Canada)		I	N/A	N/A	
Totals	100%				
Adjusted federal forward-averance Refundable Quebec abatement Federal forward-averaging tax Provincial forward-averaging the Add line 6 and line 7. Enter the	in the table above by 52%	3 *	orward-averaging tax cred	=	3 4 5 6 7 8
Refundable Quebec aba Enter the amount from line 37	atement of Form T2203 or line 6 of Form T69	91A, whichever applies			9
Deceased persons only: M	Multiply the part of line 9 of Form T54	1 that is allocated to Quebec by	16.5%	+	10
Add line 9 and line 10				=	1
Multiply amount E in column 3	B in the table above by 16.5%				1:
Line 11 minus line 12			ındable Quebec abateme	ent =	13
Enter the amount from line 13 If the amount on line 13 is neg	on line 440 of your return. gative, enter "0" on line 440 of your re	eturn and enter the negative am	ount on line 5 above.		



Part 2 – Provincial and territorial tax

Manitoha	Saskatchewan.	∆ lherta	and the	Northwest	Territories
waiiiloba.	Jaskaitiiewaii.	Alberta.	and the	MOLITIMEST	remitories

If you made a T541 election for a deceased person, multiply the part of line 9 of Form T541 that is allocated to the province or territory by the provincial or
territorial tax rate that applies. Increase the provincial or territorial tax on Form T2203 by this amount.

Line 14 minus amount A on page 1 of this form " minus \$7,800] x 10% =	Newfoundland —		
Newtournain surface (time 15	Multiply basic federal tax allocated to Newfoundland (from the chart in Part 2 of Form T2203 or Form T691A) by 69%		14
Newtouring and surface. (Time 15 minus \$7.000 x 10% =	Line 14 minus amount A on page 1 of this form *	j	_
Adjusted NewYoundards - Provincial foreign 1st credit, if any, from Form T2008	Newfoundland surtax: (line 15 minus \$7,900) x 10% =	+	16
Residence of Newfoundatants. Provincial foreign tax credit, if any, from Form T2008,		=	_ 17
### Prince Edward Island Wileliph basic feeds to a silocated to Prince Edward Island (from the chart in Part 2 of Form T2203 or Form T6811A) by 59.5% ### 24	Residents of Newfoundland: Provincial foreign tax credit, if any, from Form T2036.	_	 18
### Prince Edward Island Wileliph basic feeds to a silocated to Prince Edward Island (from the chart in Part 2 of Form T2203 or Form T6811A) by 59.5% ### 24	Newfoundland tax: Enter this amount on line 38 of Form T2203 or, if minimum tax applies, on line 17 of Form T691A	=	_ 19
Prince Edward island Multiply basic federal tax allocated to Prince Edward Island (from the chart in Part 2 of Form T2203 or Form T691A) by 59.5% P. E. L. surtix: (im 21		nd.	_
Multiply basic federal lax allocated to Prince Edward Island (from the chart in Part 2 of Form T2203 or Form T691A) by 98.5% 20	, ,		
Line 20 minus amount 5 on page 1 of this form "	Prince Edward Island		
P. E. I. sutrais: (ine 21 minus \$6,200) x 10% =	Multiply basic federal tax allocated to Prince Edward Island (from the chart in Part 2 of Form T2203 or Form T691A) by 59.5%		20
P. E. I. sutrais: (ine 21 minus \$6,200) x 10% =	Line 20 minus amount B on page 1 of this form *		_
Acquisited Prince Edward Island moome tax		+	22
Residents of Prince Edward Island: Provincial foreign tax credit, if any, from Form 12036, —	Adjusted Prince Edward Island income tax	=	23
Prince Edward Island time: Enter this amount on line 30 of Form T2030 or, I minimum tax applies, on line 16 of Form T691A		_	_ 24
Nova Scotia	Prince Edward Island tax: Enter this amount on line 39 of Form T2203 or, if minimum tax applies, on line 18 of Form T691A	=	_ 25
Nova Scotia Multiply basic federal tax allocated to Nova Scotia (from the chart in Part 2 of Form T2203 or Form T891A) by 58.5%. 28. ### Adjusted Nova Scotia surtax: (line 27	* If you made a T541 election, increase the amount on lines 21 and 25 by 59.5% of the part of line 9 of Form T541 that is allocated to Prince Edv	vard Island	_
Multiply basic federal tax allocated to Nova Scotia (from the chart in Part 2 of Form T2203 or Form T691A) by 58.5% 26	in you made a 10 11 discission, included the amount on into 21 and 20 by 60.0% of the part of into 5 of 10 mile 10 th and the amount of miles 24.	rara lolaria.	
Line 26 minus amount C on page 1 of this form "	Nova Scotia —		
Line 26 minus amount C on page 1 of this form "	Multiply basic federal tax allocated to Nova Scotia (from the chart in Part 2 of Form T2203 or Form T691A) by 58.5%		26
Nova Scotia surfax:	, , , , , , , , , , , , , , , , , , , ,	,	_
Adjusted Nova Scolia income tax: " If you made a TS41 election, increase the amount on line 27 by 58.5% of the part of line 9 of Form TS41 that is allocated to Nova Scolia. If you made a TS41 election, increase the amount on line 27 by 58.5% of the part of line 9 of Form TS41 that is allocated to Nova Scolia. If you made a TS41 election, increase the amount on line 27 by 58.5% of the part of line 9 of Form TS41 that is allocated to Nova Scolia. If you made a TS41 election, increase the Nova Scolia is allocated to Nova Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63%. Nova Brunswick surfax: (line 31 minus \$13.500) x 8% =		+	28
Enter this amount on line 40 of Form T2203 or, if minimum tax applies, on line 19 of Form T6914 " = 29 **Post Total Test delection, increase the amount on line 75 by 58.7% of the part of line 9 of Form T541 hairs allocated to Nova Scotia. **British deceased was not a resident of Nova Scotia, also increase the amount on line 78. **Realidates of Nova Scotial.**Enter this amount on line 70 of Form T1C (NS.3) TC) by 58.5% of the part of line 9 of Form T541 that is allocated to Nova Scotial. **Realidates of Nova Scotial.**Enter this amount on line 70 of Form T1C (NS.3) TC) by 58.5% of the part of line 9 of Form T541 that is allocated to New Brunswick form the chart in Part 2 of Form T2203 or Form T691A) by 63%. **New Brunswick surface:** (line 31			
** If you made a TS41 election, increase the amount on line '27 by 55.5% of the part of line 9 of Form TS41 that is allocated to Nova Scotia. **If the deceased and shows not an estable to Nova Scotia, increase the Amount on line '29. ***Residents of Nova Scotia: Einer the isamount on line '27 by 55.5% of the part of line 9 of Form TS41 that is allocated to Nova Scotia tas. If you made a TS41 election, increase the Nova Scotia tas (line 23 of Form TT61 N.S.) TC. and use that form to complete the calculation of Nova Scotia tas. If you made a TS41 election, increase the Nova Scotia tas (line 23 of Form TT61 N.S.) TC. and use that form to complete the calculation of Nova Scotia tas. If you made a TS41 election, lone and the Nova Scotia tas (line 23 of Form TS203 or Form T691A) by 63%. **Now Brunswick Enter this amount on line 40 of Form T2203 or, if minimum tax applies, on line 19 of Form T691A) by 63%. **Journal of Nova Brunswick income tax. **Adjusted New Brunswick income tax. **Leve Brunswick tax: (line 31		=	29
## Residents of Nova Scotia. Enter this amount on line 29. **** Residents of Nova Scotia.** Enter this amount on line 29. *** Residents of Nova Scotia.** Enter this amount on line 29 of Form T12 (N.S.) TC), by 85% of the part of line 9 of Form T541 that is allocated to Nova Scotia. *** Residents of Nova Scotia.** Enter the result on line 40 of Form T2203 or, if minimum tax applies, on line 19 of Form T891A) by 63%. *** If you made a If Scotia Blocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63%. *** If you made a If Scotia Blocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63%. *** If you made a If Scotia Blocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63%. *** If you made a If Scotia Blocated to New Brunswick (from the Chart in Part 2 of Form T2203 or Form T691A) by 63%. *** If you made a If Scotia Blocated to New Brunswick (from the Chart in Part 2 of Form T2203 or Form T691A) by 63%. *** If you made a If Scotia Blocated to New Brunswick (from the Chart in Part 2 of Form T2203 or Form T691A) by 63%. *** If you made a T541 election, increase the amount on line 31 and 35 by 63% of the part of line 9 of Form T541 that is allocated to New Brunswick. *** Ontario Fart Share Health Care Levy: *** If you made a T541 election, increase the amount on line 31 and 35 by 63% of the part of line 9 of Form T691A) by 36 and 37 and 38 and 39. *** If you made a T541 election increase the amount on line 37 and 39. *** If you made a T541 election increase the amount on line 37 by 48% of the part of line 9 of Form T541 that is allocated to Ontario. *** If you made a T541 election, increase the amount on line 37 by 48% of the part of line 9 of Form T541 that is allocated to Ontario. *** If you made a T541 election, increase the amount on line 37 by 48% of the part of line 9 of Form T541 hat is allocated to Ontario. *** If you made a T541 election, increase the amount on line 37 by 48% of the part of line 9 of Fo			
**Residents of Nova Scotia: Enter this amount on line 5 of Form T1C (N.S.) TC, and use that form to complete the calculation of Nova Scotia state. If you made a T544 election, increase the Now Scotia state (see 3 of Form T541 that is allocated to Nova Scotia. Enter the result on line 40 of Form T2203 or, if minimum tax applies, on line 19 of Form T691A. **New Brunswick **Wellitiply basic federal tax allocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63%. **John Milliply basic federal tax allocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63%. **John Milliply Dasic New Brunswick (line 31 minus \$13,500) x 8% =			
Now Brunswick Wiltiply basic federal tax allocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63%	** Residents of Nova Scotia: Enter this amount on line 5 of Form T1C (N.S.) TC, and use that form to complete the calculation of Nova Scotia		
New Brunswick Multiply basic federal tax allocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63% Line 30 minus amount D on page 1 of this form * Standington New Brunswick income tax Adjusted New Brunswick income tax Residents of New Brunswick income tax Residents of New Brunswick income tax Residents of New Brunswick: Provincial foreign tax credit, if any, from Form T2038. **If you made a T541 election, increase the amount on line 41 of Form T2203 or, if minimum tax applies, on line 20 of Form T691A **If you made a T541 election, increase the amount on lines 31 and 35 by 63% of the part of line 9 of Form T541 that is allocated to New Brunswick. **Ontario** **Ontario** **Ontario** **Ontario** **Ontario** **If you made a T541 election, increase the amount on lines 31 and 35 by 63% of the part of line 9 of Form T591A) by **Adjusted Ontario tax: Add lines 36, 38, and 39.** **Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A by **If you made a T541 election, increase the amount on line 37 by 48% of the part of line 9 of Form T541 that is allocated to Ontario. **Residents of Ontario. Enter this amount on line 37 by 48% of the part of line 9 of Form T541 that is allocated to Ontario. **Residents of Ontario. Enter this amount on line 7 of Form T1203 or, if minimum tax applies, on line 21 of Form T691A by 51%. **Residents of Ontario. Enter this amount on line 7 of Form T1203 or, if minimum tax applies, on line 21 of Form T691A by 51%. **Residents of Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A by 51%. **Residents of Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A by 51%. **Residents of Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A by 51%. **British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T691A by 51%. **If you		t is	
Multiply basic federal tax allocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63% 31	allocated to Nova Scotia. Enter the result on line 40 of Form T2203 or, if minimum tax applies, on line 19 of Form T691A.		
Multiply basic federal tax allocated to New Brunswick (from the chart in Part 2 of Form T2203 or Form T691A) by 63% 31	New Brunswick		
Line 30 minus amount D on page 1 of this form *		1	30
Mew Brunswick surtax:			_ 30
Adjusted New Brunswick income tax Residents of New Brunswick: Provincial foreign tax credit, if any, from Form T2036,		. 1	
Residents of New Brunswick: Provincial foreign tax credit, if any, from Form T2036,	New Brunswick surtax: (line 31 minus \$13,500) x 8% =	+	_
New Brunswick tax: Enter this amount on line 41 of Form T2203 or, if minimum tax applies, on line 20 of Form T691A = 35 * If you made a T541 election, increase the amount on lines 31 and 35 by 63% of the part of line 9 of Form T541 that is allocated to New Brunswick. Ontario Multiply basic federal tax allocated to Ontario (from the chart in Part 2 of Form T2203 or Form T691A) by 36 Line 36 minus amount F on page 1 of this form * Ontario Fair Share Health Care Levy: (line 37 minus \$4,555) x 20% =		=	_
* If you made a T541 election, increase the amount on lines 31 and 35 by 63% of the part of line 9 of Form T541 that is allocated to New Brunswick. ***Ontario** Multiply basic federal tax allocated to Ontario (from the chart in Part 2 of Form T2203 or Form T691A) by			_
Multiply basic federal tax allocated to Ontario (from the chart in Part 2 of Form T2203 or Form T691A) by		=	_ 35
Multiply basic federal tax allocated to Ontario (from the chart in Part 2 of Form T2203 or Form T691A) by 36 37 Ontario Fair Share Health Care Levy: (line 37 minus \$4,555) x 20% =	* If you made a T541 election, increase the amount on lines 31 and 35 by 63% of the part of line 9 of Form T541 that is allocated to New Brunsw	ick.	
Multiply basic federal tax allocated to Ontario (from the chart in Part 2 of Form T2203 or Form T691A) by 36 37 Ontario Fair Share Health Care Levy: (line 37 minus \$4,555) x 20% =	Outsile		
Contario Fair Share Health Care Lev: (line 37		1	
Ontario Fair Share Health Care Levy: (line 37			_ 36
(line 37 minus \$4,555) x 20% = .		,	
Adjusted Ontario tax: Add lines 36, 38, and 39. ** Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A * = 40 **If you made a T541 election, increase the amount on line 37 by 48% of the part of line 9 of Form T541 that is allocated to Ontario. If the deceased was not a resident of Ontario, also increase the amount on line 40 above. **Residents of Ontario: Enter this amount on line 7 of Form T1C (ONT.) TC, and use that form to complete the calculation of Ontario tax. If you made a T541 election, increase the Ontario tax (line 22 of Form T1C (ONT.) TC) by 48% of the part of line 9 of Form T541 that is allocated to Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A. **British Columbia** Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%. **Residents of British Columbia: Provincial foreign tax credit, if any, from Form T2036,		1	
Adjusted Ontario tax: Add lines 36, 38, and 39. ** Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A * = 40 **If you made a T541 election, increase the amount on line 37 by 48% of the part of line 9 of Form T541 that is allocated to Ontario. If the deceased was not a resident of Ontario, also increase the amount on line 40 above. **Residents of Ontario: Enter this amount on line 7 of Form T1C (ONT.) TC, and use that form to complete the calculation of Ontario tax. If you made a T541 election, increase the Ontario tax (line 22 of Form T1C (ONT.) TC) by 48% of the part of line 9 of Form T541 that is allocated to Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A. **British Columbia** Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%. **Residents of British Columbia: Provincial foreign tax credit, if any, from Form T2036,	(line 37 minus \$4,555) x 20% =	+	_
Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A *	(line 37 minus \$6,180) x 26% =	+	_ 39
* If you made a T541 election, increase the amount on line 37 by 48% of the part of line 9 of Form T541 that is allocated to Ontario. If the deceased was not a resident of Ontario, also increase the amount on line 40 above. ** Residents of Ontario: Enter this amount on line 7 of Form T1C (ONT.) TC, and use that form to complete the calculation of Ontario tax. If you made a T541 election, increase the Ontario tax (line 22 of Form T1C (ONT.) TC) by 48% of the part of line 9 of Form T541 that is allocated to Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A. **British Columbia** Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%	Adjusted Ontario tax: Add lines 36, 38, and 39. **		
#* Residents of Ontario: Enter this amount on line 7 of Form T1C (ONT.) TC, and use that form to complete the calculation of Ontario tax. If you made a T541 election, increase the Ontario tax (line 24 minus amount on line 7 of Form T1C (B.C.) TC.) by 48% of the part of line 9 of Form T541 that is allocated to Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A. British Columbia— Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%. 41 Residents of British Columbia: Provincial foreign tax credit, if any, from Form T2036. 42 Adjusted British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T1C (B.C.) TC. 43 Line 43 minus amount G on page 1 of this form * British Columbia surtax: (line 44 minus \$5,300) x 30% = 45 (line 44 minus \$8,745) x 24.5% = 46 Add line 45 and line 46, and enter the result on line 8 of Form T1C (B.C.) TC. Use that form to complete the calculation of British Columbia tax.* Enter the result on line 44 above and line 14 of Form T1C (B.C.) TC by 51% of the part of line 9 of Form T541 that is allocated to B.C. Yukon Territory Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50%. 48 Have the deceased was not a residual foreign tax credit, if any, from Form T2036. 50 51 62 64 65 65 65 65 65 65 65 65 65	Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A *	=	_ 40
** Residents of Ontario: Enter this amount on line 7 of Form T1C (ONT.) TC, and use that form to complete the calculation of Ontario tax. If you made a T541 election, increase the Ontario tax (line 22 of Form T1C (ONT.) TC) by 48% of the part of line 9 of Form T541 that is allocated to Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A. British Columbia Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%. Adjusted British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T1C (B.C.) TC. Adjusted British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T1C (B.C.) TC. British Columbia surtax: (line 44 minus \$5,300) x 30% = 45 (line 44 minus \$8,745) x 24.5% = 45 Add line 45 and line 46, and enter the result on line 8 of Form T1C (B.C.) TC. Use that form to complete the calculation of British Columbia tax.* Enter the result on line 46 of Form T2203 or, if minimum tax applies, on line 25 of Form T691A = 47 * If you made a T541 election, increase the amount on line 44 above and line 14 of Form T1C (B.C.) TC by 51% of the part of line 9 of Form T541 that is allocated to B.C. *Yukon Territory Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% 48 Line 48 minus amount H on page 1 of this form * 40 Yukon Territory surtax: (line 49 minus \$6,000) x 5% = 40 Adjusted Yukon Territory tax: (line 49 minus \$6,000) x 5% = 50 Adjusted Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53			
tax. If you made a T541 election, increase the Ontario tax (line 22 of Form T1C (ONT.) TC) by 48% of the part of line 9 of Form T541 that is allocated to Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A. British Columbia— Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%	If the deceased was not a resident of Ontario, also increase the amount on line 40 above.		
that is allocated to Ontario. Enter the result on line 42 of Form T2203 or, if minimum tax applies, on line 21 of Form T691A. British Columbia Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%	** Residents of Ontario: Enter this amount on line 7 of Form T1C (ONT.) TC, and use that form to complete the calculation of Ontario		
Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%			
Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%. Residents of British Columbia: Provincial foreign tax credit, if any, from Form T2036. Adjusted British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T1C (B.C.) TC. British Columbia surtax: (line 44 minus \$5,300) x 30% = 45 (line 44 minus \$8,745) x 24.5% = 46 Add line 45 and line 46, and enter the result on line 8 of Form T1C (B.C.) TC. Use that form to complete the calculation of British Columbia tax.* Enter the result on line 46 of Form T2203 or, if minimum tax applies, on line 25 of Form T691A = 47 * If you made a T541 election, increase the amount on line 44 above and line 14 of Form T1C (B.C.) TC by 51% of the part of line 9 of Form T541 that is allocated to B.C. *Yukon Territory Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% 48 Line 48 minus amount H on page 1 of this form * 49 Yukon Territory surtax: (line 49 minus \$6,000) x 5% = 45 Adjusted Yukon Territory tax = 50 Adjusted Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 = 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	,,		
Residents of British Columbia: Provincial foreign tax credit, if any, from Form T2036. — 42 Adjusted British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T1C (B.C.) TC. — 43 Line 43 minus amount G on page 1 of this form *	British Columbia		
Adjusted British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T1C (B.C.) TC. = 43 Line 43 minus amount G on page 1 of this form * 45 British Columbia surtax: (line 44 minus \$5,300) x 30% = 45 (line 44 minus \$8,745) x 24.5% = 46 Add line 45 and line 46, and enter the result on line 8 of Form T1C (B.C.) TC. Use that form to complete the calculation of British Columbia tax.* Enter the result on line 46 of Form T2203 or, if minimum tax applies, on line 25 of Form T691A = 47 * If you made a T541 election, increase the amount on line 44 above and line 14 of Form T1C (B.C.) TC by 51% of the part of line 9 of Form T541 that is allocated to B.C. *Yukon Territory Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% 48 Line 48 minus amount H on page 1 of this form * 49 Yukon Territory surtax: (line 49 minus \$6,000) x 5% = 49 Adjusted Yukon Territory tax = 51 Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036, 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	Multiply basic federal tax allocated to British Columbia (from the chart in Part 2 of Form T2203 or Form T691A) by 51%		41
Line 43 minus amount G on page 1 of this form * British Columbia surtax: (line 44 minus \$5,300) x 30% = 45 (line 44 minus \$8,745) x 24.5% = + 46 Add line 45 and line 46, and enter the result on line 8 of Form T1C (B.C.) TC. Use that form to complete the calculation of British Columbia tax.* Enter the result on line 46 of Form T2203 or, if minimum tax applies, on line 25 of Form T691A = 47 * If you made a T541 election, increase the amount on line 44 above and line 14 of Form T1C (B.C.) TC by 51% of the part of line 9 of Form T541 that is allocated to B.C. * Yukon Territory Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% 48 Line 48 minus amount H on page 1 of this form * Yukon Territory surtax: (line 49 minus \$6,000) x 5% = + 50 Adjusted Yukon Territory tax Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 = 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	Residents of British Columbia: Provincial foreign tax credit, if any, from Form T2036	_	42
British Columbia surtax: (line 44	Adjusted British Columbia income tax: Line 41 minus line 42. Enter the result on line 5 of Form T1C (B.C.) TC	=	43
British Columbia surtax: (line 44	Line 43 minus amount G on page 1 of this form *	!	
Add line 45 and line 46, and enter the result on line 8 of Form T1C (B.C.) TC. Use that form to complete the calculation of British Columbia tax.* Enter the result on line 46 of Form T2203 or, if minimum tax applies, on line 25 of Form T691A	British Columbia surtax: (line 44 minus \$5,300) x 30% =		45
Add line 45 and line 46, and enter the result on line 8 of Form T1C (B.C.) TC. Use that form to complete the calculation of British Columbia tax.* Enter the result on line 46 of Form T2203 or, if minimum tax applies, on line 25 of Form T691A	(line 44 minus \$8,745) x 24.5% =	+	46
British Columbia tax.* Enter the result on line 46 of Form T2203 or, if minimum tax applies, on line 25 of Form T691A			_
* If you made a T541 election, increase the amount on line 44 above and line 14 of Form T1C (B.C.) TC by 51% of the part of line 9 of Form T541 that is allocated to B.C. Yukon Territory Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% Line 48 minus amount H on page 1 of this form * Yukon Territory surtax: (line 49 minus \$6,000) x 5% = + 50 Adjusted Yukon Territory tax Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	· · ·	=	47
Yukon Territory Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% Line 48 minus amount H on page 1 of this form * Yukon Territory surtax: (line 49 minus \$6,000) x 5% = + 50 Adjusted Yukon Territory tax = 51 Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 = 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53		4 4b-4 i 4 4- D.O.	_
Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% Line 48 minus amount H on page 1 of this form * Yukon Territory surtax: (line 49 minus \$6,000) x 5% = + Adjusted Yukon Territory tax = 51 Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 = 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	* If you made a 1541 election, increase the amount on line 44 above and line 14 of Form 110 (B.C.) 10 by 51% of the part of line 9 of Form 154	1 that is allocated to B.C.	
Multiply basic federal tax allocated to the Yukon Territory (from the chart in Part 2 of Form T2203 or Form T691A) by 50% Line 48 minus amount H on page 1 of this form * Yukon Territory surtax: (line 49 minus \$6,000) x 5% = + Adjusted Yukon Territory tax = 51 Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 = 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	Yukon Territory—		
Line 48 minus amount H on page 1 of this form * Yukon Territory surtax: (line 49 minus \$6,000) x 5% = + 50 Adjusted Yukon Territory tax = 51 Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 - 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	-		48
Yukon Territory surtax: (line 49 minus \$6,000) x 5% = + 50 Adjusted Yukon Territory tax = 51 Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036. - 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53)	~
Adjusted Yukon Territory tax = 51 Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53	Yukon Territory surtax: (line 49 minus \$6 000) x 5% =	+	50
Residents of the Yukon Territory: Territorial foreign tax credit, if any, from Form T2036 – 52 Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A = 53		=	
Yukon Territory tax: Enter this amount on line 47 of Form T2203 or, if minimum tax applies, on line 26 of Form T691A =53		_	_
		_	_
THE PROPERTY OF THE PROPERTY O			_ "