

Part IX.I Income Tax Calculation – SIFT Partnership

T5013-1

Partnership name	Partnership account number	Fiscal period end Year Month Day	<input type="checkbox"/> Original <input type="checkbox"/> Amended
-------------------------	-----------------------------------	--	---

- Fill out this form to calculate:
 - the amount of Part IX.I tax payable, and the allocation to the applicable jurisdictions;
 - the balance due or the overpayment; and
 - the deemed dividend to be allocated to the partners for the tax year.
- Fill out this form using the instructions on webpage www.cra.gc.ca/tx/bsnss/tpcs/slprtnr/prtnrshp/sift-eipd/cmplt-eng.html.
- Attach the original copy of this completed form to Form T5013 FIN, *Partnership Financial Return*. If you are filing your partnership return electronically, visit our webpage www.cra.gc.ca/tx/bsnss/tpcs/slprtnr/prtnrshp/whr-eng.html to know where to send this form.

Part 1 – Amount of Part IX.I tax payable – SIFT Partnerships

Section A – Federal tax payable	
Taxable non-portfolio earnings for the year (as reported on line 305 of the T5013 FIN)	100 _____ A
Net corporate income tax rate (expressed as a decimal fraction)	_____ x _____ B
Federal tax payable (Multiply the amount A by the decimal fraction B)	150 = _____ C

Section B – Provincial tax payable	(1) Taxable non-portfolio earnings for the tax year earned in the province	(2) Taxable non-portfolio earnings for the tax year (from line A)	(3) General corporate income tax rate in the province *	(4) Provincial SIFT tax rate * divide column (1) by column (2), multiply that result by column (3)	(5) Provincial tax payable multiply column (2) by column (4)
Newfoundland and Labrador	210				250
Newfoundland and Labrador-offshore	211				251
Prince Edward Island	212				252
Nova Scotia	213				253
Nova Scotia-offshore	214				254
New Brunswick	215				255
Quebec	216				256
Ontario	217				257
Manitoba	218				258
Saskatchewan	219				259
Alberta	220				260
British Columbia	221				261
Yukon	222				262
Northwest Territories	223				263
Nunavut	224				264
Other	225				265
Total (Add the calculated decimal fraction of each line) =					_____ D

* Enter the tax rate as a decimal fraction.

Part 2 – Balance due or overpayment

Total of SIFT tax payable: line A \$ _____ × (line B plus line D) _____	300 _____ E
<small>(Carry the amount from line E to line 306 of page 3 of the T5013 FIN) Enter the amount from line E in box 169 of the T5013 slips.</small>	
Tax instalments paid	305 _____ F
Balance due or overpayment	310 = _____ G
<small>(Amount E minus amount F: if the result is positive, you have a balance due; if the result is negative, you have an overpayment)</small>	

Part 3 – Deemed dividend of a SIFT partnership

Taxable non-portfolio earnings for the tax year (from line A)	_____ H
SIFT tax payable (from line E)	_____ J
Quebec SIFT tax payable	400 + _____ K
Total (Add amounts J and K)	_____ L
Deemed amount of eligible dividend (amount H minus amount L)	410 = _____ M
<small>Include each partner's share of the amount from line M in box 132 of the T5013 slips.</small>	

See the privacy notice on your return.

