

Alternative Minimum Tax

Use this form to calculate your 2014 federal tax payable under alternative minimum tax. If you are completing a return for a trust, use Schedule 12 of the T3 package. Complete parts 1, 2, and 8 if you do not have to pay minimum tax in 2014 and you are applying a minimum tax carryover from previous years against your 2014 tax payable. Alternative minimum tax does not apply to a person who died in 2014 or to returns filed under subsection 70(2) or 150(4), or under paragraph 104(23)(d) or 128(2)(e) of the *Income Tax Act* (the Act). Attach a completed copy of this form to your 2014 return. If you had business income in 2014 from a province or territory other than the one in which you lived at the end of the year, or from another country, you may also have to complete and attach a copy of Form T2203, *Provincial and Territorial Taxes for 2014 – Multiple Jurisdictions*.

Part 1 – Adjusted taxable income and minimum amount (notes 1 through 13 are explained on the last page)

T691 E (14) (Vous pouvez obtenir ce formulaire en français à www.arc.		6790 s ou en com	posant le 1-800-959- -	7383.)	Can	adä
Add lines 1, 4, 7, 11, 16, and 24.					=	25
if line 23 is negative, enter the amount from line a) or b), whichever is less, a	nd show it in bra	ackets.			+	24
If line 23 is positive, enter the amount from line a) on line 24;						
Enter the amount from line 127 of your return.		a) b)				
Multiply line 23 by 30% (do not show the result in brackets).	_	a)				
Line 17 minus line 22 (this amount can be negative)	=		=	22		
(for details, contact its legal representative) 6787 Add lines 18 to 21.		21 ▶ .	_ I	22		
Certain capital gains from testamentary trusts						
(from lines 1 and 2 of column 8 of Form T1170) 6789	+	20				
Canadian tax under a tax treaty (included on line 256) 6788 Capital gains on gifts of certain capital property	+	19				
Part of total capital gains included on line 17 that is exempt from						
Capital gains (or losses) arising from mortgage foreclosures and conditional sales repossessions from lines 124 and 155 of Schedule 3		18				
(if any); (if negative, enter "0" on line 24). Do not include a reserve from any y	year before 1986.			17		
Amount from line 197 on Schedule 3 of your return plus the amount from line)				
Non-taxable part of capital gains reported in the year						
Line 12 minus line 15 (if negative, enter "0")		6786	=	•	+	16
Add lines 13, 14A, and 14B.	=	★	-	15		
property, described in Class 43.1 or 43.2 in Schedule II to the <i>Income</i> <i>Tax Regulations</i> (if negative, enter "0")	+	14B				
Income from property, or from a business of selling the product of						
of exploration and development expenses (if negative, enter "0")	+	14A				
Income from dispositions of foreign resource properties, and recovery		13				
and minerals, before carrying charges, resource expenditures, and depletion allowances included on line 12 (if negative, enter "0")		40				
Income (including royalties) from production of petroleum, natural gas,						
Total of all resource expenditures, depletion allowances, and carrying charge property and flow-through shares (included on lines 221, 224, and 232 of you				12		
Resource property and flow-through shares	o for recourse					
		0784	=		т	11
Add lines 8 to 10.		6784	+	10	+	11
non-active partner, or which owns a rental or leasing property or a film proper (included on line 221 of your return) (Note 5)				40		
Carrying charges for acquiring an interest in a partnership of which you are a	limited or			-		
Amounts deductible for properties that are tax shelters (Note 4)			+	9		
Losses from partnerships that are tax shelters (Note 3)			I	8		
Tax shelters, limited partnerships, and non-active partners		0/05			•	'
(if negative, enter "0") (Note 2) Line 5 minus line 6 (if negative, enter "0")		6783 -		_ 6 ► •	+	7
Net income from rental and leasing property before CCA and carrying charge	es	=		-		
Capital cost allowance (CCA) and carrying charges claimed on rental and lea (included on line 126 of your return)	asing property			5		
Rental and leasing property (Note 1)						
Line 2 minus line 3 (if negative, enter "0")		6782 -	=		+	4
Net income from film property before CCA and carrying charges (if negative, enter "0") (Note 2)		-	-	3		
acquired before March 1996 (usually included on lines 221 and 232 of your re	eturn)			2		
Capital cost allowance (CCA) and carrying charges claimed on certified film p			1	_		
Film property (Note 1)						
"if negative, enter "0"" on lines 236 and 260 were replaced with the instruction	n "If negative, ente	er the result i	in brackets".	_		1

Protected B when completed

Part 1 – Adjusted taxable income and minimum amount (continued)

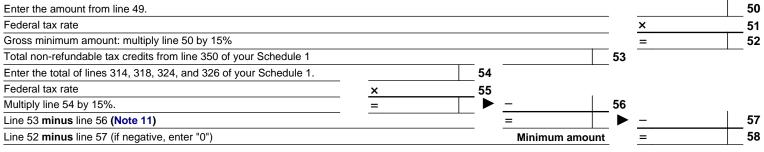
Amount from line 25 on the first page of this form + Security coptions deduction from line 248 of your return + Security coptions deduction under paragraph 110(1)(d) included on line 240 of your return 5570 28 Gfts of securities acquirid under a security option plan included on line 240 of your return 5570 29 Amount from line 28 above 30 31 Line 28 mixes and 20 our return 32 33 Line 28 mixes and 20 our return 32 33 Line 28 mixes and 20 our return 32 34 Line 28 mixes and 20 our return 36 34 Line 28 mixes and 20 over T4 slops plus ine 33 = 34 Line 28 mixes and 20 over T4 slops plus ine 33 = 34 Line 28 mixes and 20 over T4 slops plus ine 34 (friegative, enter '0') = 36 Deduction included on line 240 of your return 36 36 Deduction included on line 240 of your return 36 36 Deduction included on line 240 of your return 36 36 Deduction included on line 240 of your return 36 36 Deduction included on line 240 of your return or cortain 40 38 Muliply lin						(continued)	innun anoun		
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Enter the amount from line c) or line d), whichever applies to your situation. If you claimed non-capital losses incurred in another year on line 252 of your 2014 return, indicate the part of those losses that resulted from CCA or carrying charges claimed on multiple-unit residential buildings, rental and leasing property, certified feature films, or certified productions, as well as the part for resource expenditures and depletion allowances. Add lines e) and f). Add lines 26, 27, 35, 40, and 41. (Note 9) Amount from line 120 of your return Amount from line 120 of your return Ine 180 of your return Line g) plus line h) 43						of limited partnership	unt the full amount		
If you claimed non-capital losses incurred in another year on line 252 of your 2014 return, indicate the part of those losses that resulted from CCA or carrying charges claimed on multiple-unit residential buildings, rental and leasing property, certified feature films, or certified productions, as well as the part for resource expenditures and depletion allowances. Add lines e) and f). Add lines 26, 27, 35, 40, and 41. (Note 9) Amount from line 120 of your return Amount from line 180 of your return Amount from line 120 minus line 180 of your return Line g) plus line h) Attribute the part of resource expenditures and depletion allowances. Add lines 26, 27, 35, 40, and 41. (Note 9) Amount from line 120 minus line 180 of your return Line g) plus line h) Attribute the part of resource expenditures and depletion allowances. Attribute the part of resource expenditures and depletion allowances. Add lines 26, 27, 35, 40, and 41. (Note 9) Amount from line 120 minus Line g) plus line h) Attribute the part of the			d)	6792	679			•	
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residential buildings, rental and leasing property, certified feature films, or certified productions, as well as the part for resource expenditures and depletion allowances. Add lines 26, 27, 35, 40, and 41. (Note 9) Amount from line 120 of your return Amount from line 180 of your return Amount from line 120 minus line 180 of your return Line g) plus line h) = $x 27.5362% = +$ h) = 43					е				
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Add lines e) and f). = + Add lines 26, 27, 35, 40, and 41. (Note 9) = = Amount from line 120			f)	+	0	ertinea productione, ao			
Amount from line 120	41	-		=				· · ·	
of your return		-		·				(Note 9)	Add lines 26, 27, 35, 40, and 41.
Amount from line 180 of your return-× 15.2542% =g)Amount from line 120 minus line 180 of your return=× 27.5362% =+h)Line g) plus line h)=× 27.5362% =+h)	_	I							Amount from line 120
of your return- \times 15.2542% =g)Amount from line 120 minus= \times 27.5362% =+h)Line g) plus line h)= \checkmark 27.5362% =+h)							<u> </u>		of your return
$\frac{\text{line 180 of your return}}{\text{Line g) plus line h}} = \frac{1}{27.5362\%} + \frac{1}{27.5362\%} +$				_ g)	g)		× 15.2542% =	_	
Line g) plus line h) = 43						I	1		
				_h)	h)	+	X 27.5362% =	=	
			43		_ ►	=			₋ine g) plus line h)
Amount from line 217 of your return $x 60\% = +$ 44			44	. +	=	× 60%		urn	Amount from line 217 of your retu
Net non-deducted capital losses from line 156 in Part 9 (Note 10) + 45			45	+		·	(Note 10)	from line 156 in Part	Net non-deducted capital losses t
Add lines 43 to 45. = -	_ 46			=					Add lines 43 to 45.
Line 42 minus line 46 (if negative, enter "0") Adjusted taxable income =	47	:		Adjusted taxable income	Adj			e, enter "0")	ine 42 minus line 46 (if negative
Basic exemption	_ 48								
Line 47 minus \$40,000 (if negative, enter "0") Net adjusted taxable income =	_ 49	:		t adjusted taxable income	Net adj	N		ve, enter "0")	ine 47 minus \$40,000 (if negativ

If line 49 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum tax carryover from previous years against your 2014 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.

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Part 1 - Adjusted taxable income and minimum amount (continued)

Enter the amount from line 49.



If line 58 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum tax carryover from previous years against your 2014 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.

Part 2 – Basic federal tax

Enter the amount from line 404 of your Schedule 1.			59
Total non-refundable tax credits from line 350 of your Schedule 1		60	
Family tax cut: amount from line 423 of your Schedule 1	+	60A	
Dividend tax credit: amount from 425 of your Schedule 1	+	61	
Overseas employment tax credit from Form T626	+	62	
Add lines 60 to 62.	=	▶ -	63
Tax payable before minimum tax carryover: line 59 minus line 63		=	64
Minimum tax carryover applied in 2014 from line 124 in Part 8		_	65
Line 64 minus line 65	Basic fe	ederal tax =	66

Part 3 – Regular net federal tax payable

Federal surtax on business income earned outside Canada: multiply the amount fr If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the re-	esult by the percentage			
in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line	е.		+	67
Recapture of investment tax credit (from line 7 of Form T2038(IND))			+	68
Add lines 66 to 68.			=	69
Federal foreign tax credit from Form T2209		7	70	
Federal logging tax credit	+	7	71	
Line 70 plus line 71	=		▶ <u>-</u>	72
Line 69 minus line 72 (if negative, enter "0")	Federal tax	payable	=	73
Federal political contribution tax credit from line 410 of your Schedule 1			74	
Investment tax credit (from line E of Form T2038(IND))	+	7	75	
Labour-sponsored funds tax credit from line 414 of your Schedule 1	+	7	76	
Add lines 74 to 76.	=		▶ -	77
Line 73 minus line 77 (if negative, enter "0")	Regular net federal tax	payable	=	78

Part 4 - Special foreign tax credit (terms identified by the letters (a) and (e) are defined on Form T2209)

(i)	Foreign business income (total business income earned in the foreign country minus allowable expenses and deductions for the foreign income)		79
	Foreign non-business income (on which non-business income tax was paid to a foreign country (a))	+	80
	Total foreign income	=	81
	Applicable rate	×	82
	Foreign income limit for special foreign tax credit	=	83
(ii)	Total non-business income tax paid to a foreign country (a) × 66.6666% =		84
	Total business income tax paid to a foreign country (e)	+	85
	Foreign taxes paid for special foreign tax credit	=	86
	ter the amount from line 83 or the amount from line 86, whichever is less.		87
Fn	ter the amount from line 87 or the amount from line 70, whichever is more .	Special foreign ta	ax credit

Part 5 – Obligation to pay alternative minimum tax

Minimum amount from line 58

Minimum amount from line 58				89
Special foreign tax credit from line 88			-	90
Net minimum tax payable: line 89 minus line 90 (if negative, enter "0")			=	91
Regular net federal tax payable from line 78		92		
Federal surtax from line 67	_	93		
Line 92 minus line 93 (if negative, enter "0")	=	▶ ■	_	94
Line 91 minus line 94 (if negative, enter "0")			=	95

If line 95 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum tax carryover from previous years against your 2014 tax payable, complete Part 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual. If the amount on line 95 is positive, complete parts 6 and 7.

Part 6 – Federal tax payable (under alternative minimum tax)

Basic federal tax from line 66		96	
Amount from line 12 of Form T1206, Tax on Split Income	-	97	
Line 96 minus line 97 (if negative, enter "0")	=	98	
Minimum amount from line 58		99	
Enter amount from line 98 or line 99, whichever is more.		100	
Amount from line 12 of Form T1206, Tax on Split Income	+	101	
Line 100 plus line 101 (Note 12)	=	102	
Net minimum tax payable from line 91		103	
Federal surtax on business income earned outside Canada: multiply the amount from line 102 by 48%. If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the result by the percentage in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line.	+	104	
Line 103 plus line 104	=	104	
Amount from line 14 of Form T1206, Tax on Split Income		106	
Enter amount from line 105 or line 106, whichever is more. Enter this amount on line 417 of your Sche	dule 1.	6791	107

Part 7 - Additional taxes paid for minimum tax carryover (terms identified by the letters (a) and (e) are defined on Form T2209)

Minimum amount from line 89					108
Basic federal tax from line 66				109	I
Federal tax on split income from line 5 of Form T1206, Tax on Split Income	9		_	110	
Line 109 minus line 110 (if negative, enter "0")			=	111	
Special foreign tax credit from line 88		112		I	
Federal foreign tax credit from line 70	_	113			
Line 112 minus line 113	=	114			
Line 114 x Foreign taxes paid for special foreign tax credit (line 86 in Part	4)	=	+	115	
Foreign taxes paid (non-business income tax paid to a foreign country (a) plus business income tax paid to a foreign country (b)					
Line 111 plus line 115			=	▶ -	116
Line 108 minus line 116 (if negative, enter "0")	Additional ta	xes paid for m	inimum tax	carryover =	117

Part 8 – Applying a minimum tax carryover from previous years against 2014 tax payable

Minimum tax carryover from previous years (2007 to 2013)

Federal tax on split income from line 5 of Form T1206, Tax on Split Income		120
Line 119 minus line 120	=	121
Minimum amount from line 58	_	122
Maximum carryover that can be applied in 2014: line 121 minus line 122 (if negative, enter "0")	=	123
Minimum tax carryover applied in 2014:		
Claim an amount that is not more than line 118 or 123, whichever is less, and enter it on line 427 of	your Schedule 1	-
		_
Balance of minimum tax carryover available for later years, if any: line 118 minus line 124	·	
· · ·	·	<u> </u>
Balance of minimum tax carryover available for later years, if any: line 118 minus line 124		· · · · · · · · · · · · · · · · ·
Balance of minimum tax carryover available for later years, if any: line 118 minus line 124 Additional 2014 taxes for carryover to later years from line 117		

Part 9 - Net non-deducted capital losses (Complete this part only if line 23 in Part 1 is positive or you have any unapplied net capital losses from before May 23, 1985.)

Amount from line 23 in Part 1					130
Capital gains deduction from line 254 of your return (Note 1	3)				131
Capital gains available for capital losses of other years: line	130 minus line 131			=	132
Pre-1988 unapplied net capital losses		x 2	=	133	
1988 and 1989 unapplied net capital losses		× 3/2	= +	134	
1990 through 1999 unapplied net capital losses		× 4/3	= +	135	
2000 unapplied net capital losses		÷ inclusion rate		136	
2001 through 2013 unapplied net capital losses		x 2	= +	137	
Add lines 133 to 137. (Note 14)			=	──►	138
* You can find this information on your notice of assessment	t or notice of reassessr	ment for 2000, or by	contacting us.		
Adjusted capital losses of other years applied against total of					
Enter the amount from line 132 or line 138, whichever is les	SS.				139
Unapplied net capital loss incurred before May 23, 1985		1		I	
(if none, enter "0" on line 152)		x 2 =		140	
Capital gains deductions claimed:	1				
In 2001 through 2013	\times 2 =		11		
In 2000		14			
In 1990 through 1999	$\times 4/3 = +$	14			
In 1988 and 1989	x 3/2 = +		14		
Before 1988	x 2 = <u>+</u>	14	15		
Add lines 141 to 145.	=)	► <u>-</u>	146	
Pre-1986 capital loss balance for 2014: line 140 minus line	146 (if negative, enter	"0")	=	147	
* You can find this information on your notice of assessment	it or notice of reassessr	ment for 2000, or by	contacting us.		
Line 138 minus line 139				148	
Enter the amount from line 147 or line 148, whichever is les	\$S.			149	
Allowable rate			<u>×</u>	150	
Line 149 multiplied by 80%			=	151	1
Enter the amount from line 151 or \$2,000, whichever is less	<u>š.</u>			<u> </u>	152
Line 139 multiplied by 80%				+	153
Adjusted capital losses: line 152 plus line 153				=	154
Net capital losses of other years from line 253 of your return					155
Line 154 minus line 155. Enter this amount on line 45 of the	is form.	Net non-	deducted capit	al losses =	156
				See the privacy notice o	n your return.

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Note 1 – If you are a member of a partnership, include your share of the income and deductions for the partnership's fiscal period ending in 2014. Do not include any amounts that you have to include on lines 8 to 10 of this form.

Note 2 – For film property and rental and leasing property, first add income from these investments (before CCA or carrying charges, if they apply) and net taxable capital gains, if any, from dispositions of such investments. Then subtract losses from these investments (before CCA or carrying charges, if they apply). If the result is negative, enter "0".

Note 3 – If your interest in the partnership is in a tax shelter that the partnership holds, include on line 8 your share of the net losses of the partnership from each source (allowable capital losses, business losses, and property losses) that is more than the amount allowed under paragraph 127.52(1)(c.1) of the Act. Generally, the amount allowed under that paragraph should correspond with the net taxable capital gains that were attributed to you by the partnership or that you have realized on the disposition of your interest in the partnership. These losses are generally reported on line 122 of your return, except rental (line 126) and farming losses (line 141).

Note 4 – Also include all other amounts deducted for property for which an identification number is required to be, or has been, obtained under section 237.1 of the Act, such as carrying charges for the acquisition of the property. Include amounts from Form T5004, *Claim For Tax Shelter Loss or Deduction,* that you claimed as an income deduction or a loss on your return. Do not include amounts that you have to include on any other line of this form.

Note 5 – Enter on this line carrying charges for the acquisition of an interest in a partnership of which you were a limited or non-active partner, or in a partnership that owns a rental or leasing property or a film property. Include only carrying charges that are more than your share of the partnership's income.

Note 6 – If you completed Form RC310, *Election for Special Relief for Tax Deferral Election on Employee Security Options*, reduce the amount reported on line 28 by the amount reported on line 2 of Form RC310.

Note 7 – Calculate the limited partnership losses and/or restricted farm losses, farm losses, and non-capital losses for other years from CCA and carrying charges, using the rules in effect for the year. If you need help, contact us.

Note 8 – You can no longer file an election. The deadline for filing an election to restrict your limited partnership losses for partnerships that are tax shelters was March 11, 2014.

Note 9 - If you elect under section 40 of the Income Tax Application Rules, include the elected income in the total on line 42.

Note 10 – If you have unapplied capital losses from other years, complete Part 9 and enter the net non-deducted capital losses on line 45. This applies even if you have not claimed any net capital losses of other years on line 253 of your return. However, if line 23 in Part 1 is "0" or negative, and you do not have any unapplied net capital losses from before May 23, 1985, do not complete Part 9. Enter "0" on line 45.

Note 11 – If you claimed a federal logging tax credit on your Schedule 1, add this amount to the amount on line 57.

Note 12 – Use the amount on line 102 as your basic federal tax (instead of line 429 of Schedule 1) when you calculate any refundable Quebec or Yukon First Nations abatement. If you have to pay provincial or territorial tax to multiple jurisdictions and have income allocated to Quebec, enter the amount from line 102 on line 11 in Part 2 of Form T2203 to calculate any refundable Quebec abatement.

Note 13 – Do not include the part of the capital gains deduction for the disposition of eligible capital property that is qualified farm property or qualified fishing property.

Note 14 – Do not include the non-deducted part of capital losses from mortgage foreclosures and conditional sales repossessions. For post-1994 net capital losses, the first paragraph under Note 3 also applies here.