

PROVINCIAL AND TERRITORIAL ALTERNATIVE MINIMUM TAX

Use this form to calculate your 2002 provincial or territorial tax payable under alternative minimum tax. Complete Form T691, *Alternative Minimum Tax*, before you complete this form. **Attach** this form to your 2002 return. If you have to pay tax to more than one jurisdiction, also attach a completed Form T2203, *Provincial and Territorial Taxes for 2002 – Multiple Jurisdictions*.

If you have to pay additional minimum tax in 2002, you cannot apply a minimum tax carryover in 2002.

ONTARIO MINIMUM TAX CARRYOVER: to calculate the amount of Ontario minimum tax carryover available for 2002, complete Form T1219-ON, *Ontario Minimum Tax Carryover*.

Newfoundland and Labrador

Line 117 of Form T691 _____ x 62.2% = _____ **Additional tax for minimum tax purposes** _____ **A**

Enter the amount from line A on line 50 of Form NL428, *Newfoundland and Labrador Tax and Credits*, or if you have to pay tax to more than one jurisdiction, on line 21 in Part 4, Section NL428MJ, of Form T2203.

Prince Edward Island

Line 117 of Form T691 _____ x 57.5% = _____ **Additional tax for minimum tax purposes** _____ **B**

Enter the amount from line B on line 46 of Form PE428, *Prince Edward Island Tax and Credits*, or if you have to pay tax to more than one jurisdiction, on line 18 in Part 4, Section PE428MJ, of Form T2203.

Nova Scotia

Line 117 of Form T691 _____ x 57.5% = _____ **Additional tax for minimum tax purposes** _____ **C**

Enter the amount from line C on line 46 of Form NS428, *Nova Scotia Tax*, or if you have to pay tax to more than one jurisdiction, on line 18 in Part 4, Section NS428MJ, of Form T2203.

New Brunswick

Line 108 of Form T691		1
Line 111 of Form T691	-	2
Line 1 minus line 2	=	3
Applicable rate	x	57% 4
Multiply line 3 by line 4	=	D

Enter the amount from line D on line 23 of Form NB428, *New Brunswick Tax and Credits*, or if you have to pay tax to more than one jurisdiction, on line 22 in Part 4, Section NB428MJ, of Form T2203.

Ontario

Line 95 of Form T691 _____ x 37.81% = _____ **Additional tax for minimum tax purposes** _____ **E**

Enter the amount from line E on line 46 of Form ON428, *Ontario Tax*, or if you have to pay tax to more than one jurisdiction, on line 18 in Part 4, Section ON428MJ, of Form T2203.

Manitoba

Line 108 of Form T691		1
Line 111 of Form T691	-	2
Line 1 minus line 2	=	3
Applicable rate	x	50% 4
Multiply line 3 by line 4	=	F

Enter the amount from line F on line 35 of Form MB428, *Manitoba Tax*, or if you have to pay tax to more than one jurisdiction, on line 35 in Part 4, Section MB428MJ, of Form T2203.

Saskatchewan

Line 108 of Form T691	_____		_____	1
Line 111 of Form T691	-	_____	_____	2
Line 1 minus line 2	=	_____	_____	3
Applicable rate	x	50%	_____	4
Multiply line 3 by line 4	=	_____	_____	G

Enter the amount from line G on line 50 of Form SK428, *Saskatchewan Income Tax and Credits*, or if you have to pay tax to more than one jurisdiction, enter it on line 20 in Part 4, Section SK428MJ, of Form T2203.

Alberta

Line 108 of Form T691	_____		_____	1
Line 111 of Form T691	-	_____	_____	2
Line 1 minus line 2	=	_____	_____	3
Applicable rate	x	35%	_____	4
Multiply line 3 by line 4	=	_____	_____	H

Enter the amount from line H on line 40 of Form AB428, *Alberta Tax and Credits*, or if you have to pay tax to more than one jurisdiction, enter it on line 12 in Part 4, Section AB428MJ, of Form T2203.

British Columbia

Line 108 of Form T691	_____		_____	1
Line 111 of Form T691	-	_____	_____	2
Line 1 minus line 2	=	_____	_____	3
Applicable rate	x	37.8%	_____	4
Multiply line 3 by line 4	=	_____	_____	I

Enter the amount from line I on line 46 of Form BC428, *British Columbia Tax*, or if you have to pay tax to more than one jurisdiction, enter it on line 18 in Part 4, Section BC428MJ, of Form T2203.

Yukon

Line 117 of Form T691 _____	x 44% =	_____	Additional tax for minimum tax purposes	_____	J
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Enter the amount from line J on line 22 of Form YT428, *Yukon Tax*, or if you have to pay tax to more than one jurisdiction, enter it on line 22 in Part 4, Section YT428MJ, of Form T2203.

Northwest Territories

Line 117 of Form T691 _____	x 45% =	_____	Additional tax for minimum tax purposes	_____	K
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Enter the amount from line K on line 46 of Form NT428, *Northwest Territories Tax*, or if you have to pay tax to more than one jurisdiction, enter it on line 18 in Part 4, Section NT428MJ, of Form T2203.

Nunavut

Line 117 of Form T691 _____	x 45% =	_____	Additional tax for minimum tax purposes	_____	L
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Enter the amount from line L on line 46 of Form NU428, *Nunavut Tax*, or if you have to pay tax to more than one jurisdiction, enter it on line 18 in Part 4, Section NU428MJ, of Form T2203.