



Use this form to calculate your 2013 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 2013 and you are applying a minimum tax carryover from previous years against your 2013 tax payable. Alternative minimum tax does not apply to a person who died in 2013 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 2013 return. If you had business income in 2013 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 2013 – Multiple Jurisdictions*.

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

Taxable income from line 260 of your return, or the amount that you would have entered on line 260 if the instruction "if negative, enter "0" on lines 236 and 260 were replaced with the instruction "if negative, enter the result in brackets".

1

Film property (Note 1)

Capital cost allowance (CCA) and carrying charges claimed on certified film property acquired before March 1996 (usually included on lines 221 and 232 of your return)

2

Net income from film property before CCA and carrying charges
(if negative, enter "0") (Note 2)

3

Line 2 minus line 3 (if negative, enter "0")

6782 =

▶ +

4

Rental and leasing property (Note 1)

Capital cost allowance (CCA) and carrying charges claimed on rental and leasing property (included on line 126 of your return)

5

Net income from rental and leasing property before CCA and carrying charges
(if negative, enter "0") (Note 2)

6

Line 5 minus line 6 (if negative, enter "0")

6783 =

▶ +

7

Tax shelters, limited partnerships, and non-active partners

Losses from partnerships that are tax shelters. (Note 3)

8

Amounts deductible for properties that are tax shelters (Note 4)

9

Carrying charges for acquiring an interest in a partnership of which you are a limited or non-active partner, or which owns a rental or leasing property or a film property (included on line 221 of your return) (Note 5)

10

Add lines 8 to 10.

6784 =

▶ +

11

Resource property and flow-through shares

Total of all resource expenditures, depletion allowances, and carrying charges for resource property and flow-through shares (included on lines 221, 224, and 232 of your return)

12

Income (including royalties) from production of petroleum, natural gas, and minerals, before carrying charges, resource expenditures, and depletion allowances included on line 12 (if negative, enter "0")

13

Income from dispositions of foreign resource properties, and recovery of exploration and development expenses (if negative, enter "0")

14

Line 13 plus line 14

=

▶ -

15

Line 12 minus line 15 (if negative, enter "0")

6786 =

▶ +

16

Non-taxable part of capital gains reported in the year

Amount from line 197 on Schedule 3 of your return plus the amount from line 3 of Form RC310 (if any); (if negative, enter "0" on line 24). Do not include a reserve from any year before 1986.

17

Capital gains (or losses) arising from mortgage foreclosures and conditional sales reposessions from lines 124 and 155 of Schedule 3

18

Part of total capital gains included on line 17 that is exempt from Canadian tax under a tax treaty (included on line 256)

6788 +

19

Capital gains on gifts of certain capital property (from lines 1 and 2 of column 8 of Form T1170)

6789 +

20

Certain capital gains from testamentary trusts (for details, contact its legal representative)

6787 +

21

Add lines 18 to 21.

=

▶ -

22

Line 17 minus line 22 (this amount can be negative)

=

▶ 23

Multiply line 23 by 30% (do not show the result in brackets).

a)

Enter the amount from line 127 of your return.

b)

If line 23 is positive, enter the amount from line a) on line 24;

if line 23 is negative, enter the amount from line a) or b), whichever is less, and show it in brackets.

+

24

Add lines 1, 4, 7, 11, 16, and 24.

=

25

Do not use this area

6790

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

Amount from line 25 on the first page of this form								26
Employee home relocation loan deduction from line 248 of your return						+		27
Security options deduction under paragraph 110(1)(d) included on line 249 of your return (total of all amounts in box 39 of your T4 slips plus 50% of the amount on line 4 of Form T1212, <i>Statement of Deferred Security Options Benefits</i>) (Note 6)						5569	28	
Gifts of securities acquired under a security option plan included on line 249 of your return						5570	29	
Amount from line 28 above						30		
Amount from line 29 above						-	31	
Line 30 minus line 31 (if negative, enter "0")						=	32	
Multiply line 32 by 40%.						+	33	
Line 29 plus line 33						=	▶ -	34
Line 28 minus line 34 (if negative, enter "0")						=	▶ +	35
Security options deduction under paragraph 110(1)(d.1) included on line 249 of your return (total of all amounts in box 41 of your T4 slips)							36	
Deduction included on line 249 of your return for a security received as a prospector or grubstaker						+	37	
Deduction included on line 249 of your return for certain dispositions of securities received from a deferred profit-sharing plan						+	38	
Add lines 36 to 38.						5571 =	39	
Multiply line 39 by 60%.							+ 40	

Complete lines c) to f). (Note 7)

If you claimed limited partnership losses incurred in another year on line 251 of your 2013 return **and you have not filed an election (Note 8)**, indicate the full amount of these losses that were incurred prior to 2012. Add to this amount the part of any 2012 losses you claimed that were from partnerships that are tax shelters.

If you claimed limited partnership losses incurred in another year on line 251 of your 2013 return **and you filed an election (Note 8)**, indicate the part of these losses from 2006 to 2012 that were from partnerships that are tax shelters. Add to this amount the full amount of limited partnership losses claimed that were incurred prior to 2006.

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 2013 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	-		x 20% =		g)
Amount from line 120 minus line 180 of your return	=		x 27.5362% =	+	h)
Line g) plus line h)			=		► 43
Amount from line 217 of your return			x 60% =	+	44
Net non-deducted capital losses from line 156 in Part 9 (Note 10)				+	45
Add lines 43 to 45.				=	► - 46
Line 42 minus line 46 (if negative, enter "0")					= 47
Basic exemption					- 40,000.00 48
Line 47 minus \$40,000 (if negative, enter "0")					= 49

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 2013 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.

(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	× 15%	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
Enter the amount from line 83 or the amount from line 86, whichever is less .		87
Enter the amount from line 87 or the amount from line 70, whichever is more .		

Special foreign tax credit

88

Part 5 – Obligation to pay alternative minimum tax

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 2013 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, <i>Tax on Split Income</i>		–		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, <i>Tax on Split Income</i>		+		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		=		105	
Amount from line 14 of Form T1206, <i>Tax on Split Income</i>				106	
Enter amount from line 105 or line 106, whichever is more . Enter this amount on line 417 of your Schedule 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	
Federal tax on split income from line 5 of Form T1206, <i>Tax on Split Income</i>		–		110	
Line 109 minus line 110 (if negative, enter "0")		=		111	
Special foreign tax credit from line 88			112		
Federal foreign tax credit from line 70		–		113	
Line 112 minus line 113		=		114	
Line 114 × 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 (e))					
Line 111 plus line 115		=			116
Line 108 minus line 116 (if negative, enter "0")				Additional taxes paid for minimum tax carryover	117

Part 8 – Applying a minimum tax carryover from previous years against 2013 tax payable

Minimum tax carryover from previous years (2006 to 2012)			118
Tax payable before minimum tax carryover from line 64			119
Federal tax on split income from line 5 of Form T1206, <i>Tax on Split Income</i>	–		120
Line 119 minus line 120	=		121
Minimum amount from line 58	–		122
Maximum carryover that can be applied in 2013: line 121 minus line 122 (if negative, enter "0")	=		123
Minimum tax carryover applied in 2013: 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	–		124
Balance of minimum tax carryover available for later years, if any: line 118 minus line 124	=		125
Additional 2013 taxes for carryover to later years from line 117	+		126
Line 125 plus line 126	=		127
Unapplied 2006 minimum tax carryover	–		128
Total minimum tax carryover available for 2014: line 127 minus line 128	=		129

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 13)	–		131
Capital gains available for capital losses of other years: line 130 minus line 131	=		132
Pre-1988 unapplied net capital losses		$\times 2 =$	133
1988 and 1989 unapplied net capital losses		$\times 3 / 2 =$	134
1990 through 1999 unapplied net capital losses		$\times 4 / 3 =$	135
2000 unapplied net capital losses		$\div \text{inclusion rate}^* =$	136
2001 through 2012 unapplied net capital losses		$\times 2 =$	137
Add lines 133 to 137. (Note 14)		=	138

* You can find this information on your notice of assessment or notice of reassessment for 2000, or by contacting us.

Adjusted capital losses of other years applied against total capital gains:

Enter the amount from line 132 or line 138, whichever is less .			139
Unapplied net capital loss incurred before May 23, 1985 (if none, enter "0" on line 152)		$\times 2 =$	140
Capital gains deductions claimed:			
In 2001 through 2012		$\times 2 =$	141
In 2000		$\div \text{inclusion rate}^* =$	142
In 1990 through 1999		$\times 4 / 3 =$	143
In 1988 and 1989		$\times 3 / 2 =$	144
Before 1988		$\times 2 =$	145
Add lines 141 to 145.		=	146
Pre-1986 capital loss balance for 2013: line 140 minus line 146 (if negative, enter "0")		=	147

* You can find this information on your notice of assessment or notice of reassessment for 2000, or by contacting us.

Line 138 minus line 139			148
Enter the amount from line 147 or line 148, whichever is less .			149
Allowable rate	\times	80%	150
Line 149 multiplied by 80%	=		151
Enter the amount from line 151 or \$2,000, whichever is less .			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 this form. Net non-deducted capital losses	=		156