

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 repossessions 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 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 <b>minus</b> line 90 (if negative, enter "0")			=		91
Regular net federal tax payable from line 78				92	
Federal surtax from line 67		-		93	
Line 92 <b>minus</b> line 93 (if negative, enter "0")		=			94
Line 91 <b>minus</b> 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 <b>minus</b> line 97 (if negative, enter "0")		=			98
Minimum amount from line 58					99
Enter amount from line 98 or line 99, whichever is <b>more</b> .					100
Amount from line 12 of Form T1206, <i>Tax on Split Income</i>		+			101
Line 100 <b>plus</b> line 101 ( <b>Note 12</b> )		=			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 <b>plus</b> 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 <b>more</b> . 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 <b>minus</b> 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 <b>minus</b> 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 <b>plus</b> line 115		=				116
Line 108 <b>minus</b> line 116 (if negative, enter "0")						117
						<b>Additional taxes paid for minimum tax carryover</b>

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

Minimum tax carryover from previous years (2006 to 2012)			<b>118</b>
Tax payable before minimum tax carryover from line 64			<b>119</b>
Federal tax on split income from line 5 of Form T1206, <i>Tax on Split Income</i>	–		<b>120</b>
Line 119 <b>minus</b> line 120	=		<b>121</b>
Minimum amount from line 58	–		<b>122</b>
Maximum carryover that can be applied in 2013: line 121 <b>minus</b> line 122 (if negative, enter "0")	=		<b>123</b>
Minimum tax carryover applied in 2013:			
Claim an amount that is not more than line 118 or 123, whichever is <b>less</b> , and enter it on line 427 of your Schedule 1	–		<b>124</b>
Balance of minimum tax carryover available for later years, if any: line 118 <b>minus</b> line 124	=		<b>125</b>
Additional 2013 taxes for carryover to later years from line 117	+		<b>126</b>
Line 125 <b>plus</b> line 126	=		<b>127</b>
Unapplied 2006 minimum tax carryover	–		<b>128</b>
Total minimum tax carryover available for 2014: line 127 <b>minus</b> line 128	=		<b>129</b>

**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			<b>130</b>
Capital gains deduction from line 254 of your return ( <b>Note 13</b> )	–		<b>131</b>
Capital gains available for capital losses of other years: line 130 <b>minus</b> line 131	=		<b>132</b>
Pre-1988 unapplied net capital losses		$\times 2 =$	<b>133</b>
1988 and 1989 unapplied net capital losses		$\times 3/2 = +$	<b>134</b>
1990 through 1999 unapplied net capital losses		$\times 4/3 = +$	<b>135</b>
2000 unapplied net capital losses		$\div \text{inclusion rate}^* = +$	<b>136</b>
2001 through 2012 unapplied net capital losses		$\times 2 = +$	<b>137</b>
Add lines 133 to 137. ( <b>Note 14</b> )		=	<b>138</b>

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

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Line 138 <b>minus</b> line 139			<b>148</b>
Enter the amount from line 147 or line 148, whichever is <b>less</b> .			<b>149</b>
Allowable rate	$\times$	<b>80%</b>	<b>150</b>
Line 149 multiplied by 80%	=		<b>151</b>
Enter the amount from line 151 or \$2,000, whichever is <b>less</b> .			<b>152</b>
Line 139 multiplied by 80%	+		<b>153</b>
Adjusted capital losses: line 152 <b>plus</b> line 153	=		<b>154</b>
Net capital losses of other years from line 253 of your return	–		<b>155</b>
Line 154 <b>minus</b> line 155. Enter this amount on line 45 of this form. <b>Net non-deducted capital losses</b>	=		<b>156</b>