

Part 1 – Federal tax on split income

The part of the taxable amount of dividends (eligible and other than eligible) described on the previous page received from taxable Canadian corporations	6835		1
The part of the taxable amount of dividends other than eligible dividends, included on line 1, from taxable Canadian corporations	6834		2
All other split income		+	3
Total split income: Add lines 1 and 3. Enter this amount on line 232 of your return.	6836	=	4
Federal tax on split income: Multiply the amount on line 4 by 29%. Enter this amount on line 424 of Schedule 1.			5

To calculate the amount to enter on line 417 of Schedule 1, continue.

Federal dividend tax credit on split income:

Amount from line 1 above	6			
Amount from line 2 above	7	× 13.3333% =	9	
Line 6 minus line 7 (if negative, enter "0")	8	× 15.0198% =	10	
Add lines 9 and 10.		+		11
Line 5 minus line 11		=		12

Note

If the amount on line 12 is more than the amount on line 429 of Schedule 1, use the amount on line 12, instead of the amount on line 429 of Schedule 1, when you calculate the refundable Quebec or Yukon First Nations abatement and the federal surtax on income earned outside Canada.

Federal foreign tax credit on split income:

The part of the amount on line 3 that is from foreign sources	6837		×	Amount from line 405 of Schedule 1	=	13
Total income from foreign sources	6838					
Line 12 minus line 13 (if negative, enter "0")		=				14
Enter the amount from line 406 of Schedule 1.		=				15
Enter the amount from line 416 of Schedule 1.		-				16
Line 15 minus line 16 (if negative, enter "0")		=				17
Enter the amount from line 14 or line 17, whichever is greater. Enter this amount on line 417 of Schedule 1.						18

Part 2 – Provincial/territorial tax payable by an individual with split income

Provincial/territorial tax on split income

Total split income from line 4		=		19
Enter the tax rate that applies to your province or territory from column 2 in the chart on the next page.		×	%	20
Multiply the amount on line 19 by the tax rate you entered on line 20.				
Enter this amount on the line of your Form 428 shown in column 3 in the chart on the next page.		=		21

To calculate the amount to enter on line 428 of your return, continue.

Provincial/territorial dividend tax credit on split income for eligible dividends and dividends other than eligible dividends

Enter the amount from line 8.		=		22
Enter the eligible dividend tax credit rate that applies to your province or territory from column 4 in the chart on the next page.		×	%	23
Multiply the amount on line 22 by the rate you entered on line 23.		=		24
Enter the amount from line 7.		=		25
Enter the dividend other than eligible dividend tax credit rate that applies to your province or territory from column 5 in the chart on the next page.		×	%	26
Multiply the amount on line 25 by the rate you entered on line 26.		=		27
Add lines 24 and 27.		+		28
Line 21 minus line 28		=		29

Provincial/territorial foreign tax credit on split income

Enter the amount from line 29 on the previous page _____ = _____ **30**

Amount from line 6837 on
the previous page _____

Amount from the line
number of your
Form 428 shown in
column 6 in
the chart below _____

Amount from line 6838 on
the previous page _____

×

=

31

Line 30 minus line 31 _____

=

32

Enter the amount from the line number of your Form 428 shown
in column 7 in the chart below. _____

33

Enter the amount from line 32 or line 33, whichever is **greater**.

Enter this amount on line 428 of your return. *

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34

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Province or territory	Tax rate	Enter the amount from line 21 on:	Eligible dividend tax credit rate	Dividend other than eligible dividend tax credit rate	Provincial/territorial foreign tax credit from:	Enter on line 33 the amount from:
NL	13.3%	line 42 of Form NL428	11%	5%	line 52 of Form NL428	line 83 of Form NL428
PE	16.7%	line 41 of Form PE428	10.5%	1%	line 74 of Form PE428	line 82 of Form PE428
NS	21%	line 41 of Form NS428	8.85%	7.7%	line 51 of Form NS428	line 81 of Form NS428
NB	14.3%	line 39 of Form NB428	12%	5.3%	line 50 of Form NB428	line 78 of Form NB428
ON	12.16%	line 40 of Form ON428	6.4%	4.5%	line 63 of Form ON428	line 64 of Form ON428
MB	17.4%	line 43 of Form MB428	8%	1.75%	line 58 of Form MB428	line 67 of Form MB428
SK	15%	line 45 of Form SK428	11%	4%	line 55 of Form SK428	line 78 of Form SK428
AB	10%	line 34 of Form AB428	10%	3.5%	line 44 of Form AB428	line 53 of Form AB428
BC	14.7%	line 42 of Form BC428	10%	3.4%	line 52 of Form BC428	line 73 of Form BC428
YT	12.76%	line 45 of Form YT428	15.08%	4.51%	line 61 of Form YT428	line 78 of Form YT428
NT	14.05%	line 39 of Form NT428	11.5%	6%	line 49 of Form NT428	line 55 of Form NT428
NU	11.5%	line 40 of Form NU428	5.51%	4%	line 50 of Form NU428	line 53 of Form NU428

* If you were a resident of **Ontario**, calculate this amount by adding the **greater** of line 32 and 33 to the amount from line 65 of ON428.