

TRUST SCHEDULE 14

T3
Schedule 14
Rev. 90

CALCULATION OF PROVINCIAL INCOME TAX OF MANITOBA, SASKATCHEWAN, ALBERTA, BRITISH COLUMBIA AND TERRITORIAL INCOME TAX OF THE NORTHWEST TERRITORIES AND YUKON TERRITORY

• A non-resident trust must also complete this schedule if carrying on a business through a permanent establishment in a province.

Name of Trust	Account Number	Taxation Year
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BASIC FEDERAL TAX (from Trust Schedule 11, line 1115 *) 1401
 (* if the trust is subject to minimum tax, from Trust Schedule 12, line 1242)

Province of MANITOBA Income Tax (applies to a trust resident in Manitoba on the last day of its taxation year)

Basic Manitoba Income Tax (amount at line 1401) 1402 **X 52 % =**
 Net Income Tax (Net Income from line 28 minus exempt foreign income deducted on line 54) 1403 **X 2 % =**

Surtax (do not complete if Net Income is less than \$30,000)

Amount at line 1403				1404
Minus	600	00		1405
Manitoba Surtax (if negative, enter 0)				1406

Net Manitoba Tax (add lines 1402, 1403 and 1406) 1407

Manitoba Foreign Tax Credit (from Form T2036) 1408
 Manitoba Income Tax (subtract line 1408 from line 1407) 1409

Manitoba Tax Reduction 1410 **430 00**
 Minus amount from line 1403 1411
 Tax Reduction (if negative, enter 0) 1412

Net Manitoba Tax Payable (before refundable Manitoba Tax Credits) (subtract line 1412 from line 1409) 1413
 Manitoba Political Contribution Tax Credit 1414
 Manitoba Manufacturing Investment Tax Credit (from Form T86) 1415
 Total Manitoba Credits 1416
MANITOBA Tax Payable (subtract line 1416 from line 1413) (enter this amount at line 82, on page 4 of T3 Return) 1417

Province of SASKATCHEWAN Income Tax (applies to a trust resident in Saskatchewan on the last day of its taxation year)

Basic Saskatchewan Income Tax (amount at line 1401) 1420 **X 50 % =**
 Saskatchewan Flat Tax (Net Income from line 28 minus exempt foreign income deducted on line 54) 1421 **X 2 % =**
 Basic Saskatchewan Income Tax (add lines 1420 and 1421) 1422
 Saskatchewan Surtax (amount at line 1422) 1423 **minus \$ 4,000 =** **X 12 % =**
 Total (add lines 1422 and 1423) 1424

Saskatchewan Tax Reduction 1425 **200 00**
 Subtract: Net Income (as reduced for flat tax above)
 Minus 1426 **10,000 00** **X 5 % =**
 (if negative, enter 0)
 Net Saskatchewan Tax Reduction (subtract line 1426 from line 1425, if negative, enter 0) 1427
 Reduced Saskatchewan Income Tax (subtract line 1427 from line 1424, if negative, enter 0) 1428

Saskatchewan Foreign Tax Credit (from Form T2036) 1429
Saskatchewan Tax Incentives
 Saskatchewan Livestock Investment Tax Credit (from Form T2C (Sask.)) 1430
 Saskatchewan Livestock Facilities Tax Credit (from Form T2C (Sask.)) 1431
 Unused Saskatchewan Tax Credits from previous years (specify) 1432
 Royalty Tax Rebate (from Form T82) 1433
 Total Saskatchewan Tax Incentives and Tax Rebate (add lines 1429 to 1433) 1434
SASKATCHEWAN Tax Payable (subtract line 1434 from line 1428) (enter this amount at line 82, on page 4 of T3 Return) 1435

• A non-resident trust must also complete this schedule if carrying on a business with a permanent establishment in a province.

Name of Trust	Account Number	Taxation Year
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BASIC FEDERAL TAX (from Trust Schedule 11, line 1115 *) _____ 1401
 (* if the trust is subject to minimum tax, from Trust Schedule 12, line 1242)

Province of ALBERTA Income Tax (applies to a trust resident in Alberta on the last day of its taxation year)

Basic Alberta Income Tax	(amount at line 1401)		X 46.5 % =		1440
Surtax:	(line 1440)	minus \$ 3,500 =	X 8.0 % =		1441
Alberta Flat Rate Tax (Taxable Income from line 56, page 4 of T3 Return) X 0.5 % = 1442					
Adjusted Alberta Income Tax (add lines 1440, 1441 and 1442) 1443					
Subtract: Royalty Tax Rebate applied [(from Form T79, line (h))] 1444					
Alberta Income Tax after rebate (subtract line 1444 from line 1443) 1445					
Subtract: Alberta Selective Tax Reduction					
Basic claim		430 00			1446
Minus (line 1445)		divided by 2 =			1447
Total (subtract line 1447 from line 1446) (if negative, enter 0) 1448					
Enter the lesser of amounts from lines 1445 and 1448, as the tax reduction 1449					
Reduced Alberta Income Tax (subtract line 1449 from line 1445) 1450					
Alberta Foreign Tax Credit (from Form T2036) 1451					
Alberta Political Contribution Tax Credit 1452					
Total Credits (add lines 1451 and 1452) ▶ 1453					
ALBERTA Tax Payable (subtract line 1453 from line 1450) (enter this amount at line 82, on page 4 of T3 Return) 1454					

Province of BRITISH COLUMBIA Income Tax (applies to a trust resident in British Columbia on the last day of its taxation year)

Basic British Columbia Income Tax (amount at line 1401)			X 51.5 % =		1460
British Columbia Foreign Tax Credit (from Form T2036) 1461					
British Columbia Royalty and Deemed Income Rebate (from Form T81) 1462					
British Columbia Political Contribution Tax credit 1463					
Total Credits and Rebate (add lines 1461 to 1463) ▶ 1464					
BRITISH COLUMBIA Tax Payable (subtract line 1464 from line 1460) (enter this amount at line 82, on page 4 of T3 Return) 1465					

NORTHWEST Territories Income Tax (applies to a trust resident in the Northwest Territories on the last day of its taxation year)

Basic Northwest Territories Income Tax (amount at line 1401)			X 44 % =		1470
Northwest Territories Foreign Tax Credit (from Form T2036) 1471					
Northwest Territories Political Contribution Tax Credit 1472					
Total Credits (add lines 1471 and 1472) ▶ 1473					
NORTHWEST Territories Tax Payable (subtract line 1473 from line 1470) (enter this amount at line 82, on page 4 of T3 Return) 1474					

YUKON Territory Income Tax (applies to a trust resident in the Yukon on the last day of its taxation year)

Basic Yukon Territory Income Tax (amount at line 1401)			X 45 % =		1480
Yukon Territory Foreign Tax Credit (from Form T2036) 1481					
Yukon Territory Political Contribution Tax Credit 1482					
Total Credits (add lines 1481 and 1482) ▶ 1483					
YUKON Territory Tax Payable (subtract line 1483 from line 1480) (enter this amount at line 82, on page 4 of T3 Return) 1484					