

**TRUST SCHEDULE 14**

**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 T       -           -	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 50 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 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 on 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 50 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) **minus \$ 4,000 =** 1423 **X 15 % =**  
 Total (add lines 1422 and 1423) 1424

Saskatchewan Tax Reduction 1425 **200 00**  
 Subtract: Net Income (as reduced for flat tax above)

Minus		1426	
(if negative, enter 0)	10,000 00		1427
		X 5 % =	1428

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**

Unused Saskatchewan Tax Credits from previous years (specify) 1430  
 Royalty Tax Rebate (from Form T82) 1431  
 Total Saskatchewan Tax Incentives and Tax Rebate (add lines 1429 to 1431) 1432 ▶

**SASKATCHEWAN Tax Payable** (subtract line 1432 from line 1428) (enter this amount on line 82, on page 4 of T3 Return) 1433

• 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 T       -       -	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
<b>ALBERTA Tax Payable</b> (subtract line 1453 from line 1450) (enter this amount on 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
Subtract: British Columbia Foreign Tax Credit (from Form T2036)		1461	
British Columbia Royalty and Deemed Income Rebate (from Form T81)		1462	
Subtotal (add lines 1461 and 1462) ▶			1463
British Columbia Income Tax before surtax (line 1460 minus line 1463)			1464
Add: Surtax: (line 1464) _____ minus \$9,000 =	X 10.0 % =		1465
Adjusted British Columbia Income Tax (add lines 1464 and 1465)			1466
Subtract: British Columbia Political Contribution Tax credit			1467
<b>BRITISH COLUMBIA Tax Payable</b> (subtract line 1467 from line 1466) (enter this amount on line 82, on page 4 of T3 Return)			1468

**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
<b>NORTHWEST Territories Tax Payable</b> (subtract line 1473 from line 1470) (enter this amount on 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
<b>YUKON Territory Tax Payable</b> (subtract line 1483 from line 1480) (enter this amount on line 82, on page 4 of T3 Return)			1484

For Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick and Ontario use Trust Schedule 13.