

SCHEDULE 14

T3
Schedule 14 (E)
Rev. 92

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

Name of Trust	Account Number T - -	Taxation Year
---------------	---	---------------

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

BASIC FEDERAL TAX (from Schedule 11, line 1115 *) 1401
 (* if the trust is subject to minimum tax, from 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 from line 1401) 1402
 Net Income Tax (Net Income from line 50 minus exempt foreign income deducted on line 54) 1403 •

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

Amount from 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
 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 Total contributions **C •**
 Allowable tax credit (from the calculation at line 1414 in the guide) 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 from line 1401) 1420
 Saskatchewan Flat Tax (Net Income from line 50 minus exempt foreign income deducted on line 54) 1421 •
 Basic Saskatchewan Income Tax (add lines 1420 and 1421) 1422

Add: Surtax

(line 1422)	X 5 % =		A	
(line 1422)	minus \$4,000 =	X 15 % =	B	
Total Surtax (add lines A and B)				1423 •

Adjusted Saskatchewan Income Tax (add lines 1422 and 1423) 1424

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

Minus		1426	
(if negative, enter 0)	10,000 00		1426
			1426

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

Name of Trust	Account Number	Taxation Year
	T - -	

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

BASIC FEDERAL TAX (from Schedule 11, line 1115 *) _____ 1401
 (* if the trust is subject to minimum tax, from 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 from line 1401)	X 46 % =		1440
Surtax: (amount from line 1440) minus \$ 3,500 =	X 8 % =		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 (amount from 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 Total contributions	C •		
Allowable tax credit (from the calculation at line 1452 in the guide)			1452 •
Total Credits (add lines 1451 and 1452)			1453
ALBERTA Tax Payable (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 from line 1401)	X 52 % =		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 \$5,300 =	X 10 % =		A
(line 1464) minus \$9,000 =	X 10 % =		B
Total Surtax (add lines A and B)			1465 •
Adjusted British Columbia Income Tax (add lines 1464 and 1465)			1466
Subtract: British Columbia Political Contribution Tax credit Total contributions	C •		
Allowable tax credit (from the calculation at line 1467 in the guide)			1467 •
BRITISH COLUMBIA Tax Payable (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 from line 1401)	X 44 % =		1470
Northwest Territories Foreign Tax Credit (from Form T2036)			1471 •
Northwest Territories Political Contribution Tax Credit Total contributions	C •		
Allowable tax credit (from the calculation at line 1472 in the guide)			1472 •
Total Credits (add lines 1471 and 1472)			1473
NORTHWEST Territories Tax Payable (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 from line 1401)	X 45 % =		1480
Yukon Territory Foreign Tax Credit (from Form T2036)			1481 •
Yukon Territory Political Contribution Tax Credit Total Contributions	C •		
Allowable tax credit (from the calculation at line 1482 in the guide)			1482 •
Total Credits (add lines 1481 and 1482)			1483
YUKON Territory Tax Payable (subtract line 1483 from line 1480) (enter this amount on line 82, on page 4 of T3 Return)			1484