

**SCHEDULE 14 - CALCULATION OF PROVINCIAL INCOME TAX FOR MANITOBA, SASKATCHEWAN, ALBERTA, AND BRITISH COLUMBIA AND TERRITORIAL INCOME TAX FOR THE NORTHWEST TERRITORIES AND YUKON TERRITORY**

T3  
Schedule 14 (E)  
Rev. 93

- A non-resident trust has to also complete this schedule if carrying on a business with a permanent establishment in a province or territory.

<b>Basic federal tax</b>	(from line 1115* of Schedule 11)				1401
	(* if the trust is subject to minimum tax, from line 1242 of Schedule 12)				
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<b>Province of MANITOBA income tax</b> (applies to a trust resident in Manitoba on the last day of its taxation year)					
Basic Manitoba income tax	(amount from line 1401		X 52 % =		1402
Net Income tax	(Net income from line 50 minus exempt foreign income deducted on line 54		X 2 % =		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 zero)			▶	1406 •
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Net Manitoba tax (add lines 1402, 1403, and 1406)					1407
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Manitoba foreign tax credit (from Form T2036)					1408 •
Manitoba income tax (line 1407 minus line 1408)					1409
Manitoba tax reduction					1410
	Minus amount from line 1403			1411	
	Tax reduction (if negative, enter zero)			▶	1412 •
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Net Manitoba tax payable (before Manitoba tax credits) (line 1409 minus line 1412)					1413
Manitoba political contribution tax credit Total contributions C •					
Allowable tax credit (from the calculation for line 1414 in the guide)					1414 •
Manitoba manufacturing investment tax credit (from Form T86)					1415 •
Total Manitoba credits					▶ 1416
<b>MANITOBA tax payable</b> (line 1413 minus line 1416) (Transfer this amount to line 82 on page 4 of the T3 return)					1417

<b>Province of SASKATCHEWAN income tax</b> (applies to a trust resident in Saskatchewan on the last day of its taxation year)					
Basic Saskatchewan income tax	(amount from line 1401		X 50 % =		1420
Saskatchewan flat tax	(Net income from line 50 minus exempt foreign income deducted at line 54		X 2 % =		1421 •
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Basic Saskatchewan income tax (add lines 1420 and 1421)					1422
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Surtax:	(line 1422	X 10 % =		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
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Saskatchewan tax reduction					200   00 1425
	Net income (as reduced for flat tax above)				
	Minus	10,000	00		
	(if negative, enter zero)		X 5 % =		1426
Net Saskatchewan tax reduction (line 1425 minus line 1426 - if negative, enter zero)					▶ 1427 •
Reduced Saskatchewan income tax (line 1424 minus line 1427 - if negative, enter zero)					1428
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Saskatchewan foreign tax credit (from Form T2036)					1429 •
<b>Saskatchewan tax incentives</b>					
Unused Saskatchewan tax credits from earlier years (specify)					1430 •
Royalty tax rebate (from Form T82)					1431 •
Total Saskatchewan tax incentives and tax rebate (add lines 1429 to 1431)					▶ 1432
<b>SASKATCHEWAN tax payable</b> (line 1428 minus line 1432) (Transfer this amount to line 82 on page 4 of the T3 return)					1433

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<b>Basic federal tax</b>	(from line 1115* of Schedule 11)							1401
	(* if the trust is subject to minimum tax, from line 1242 of Schedule 12)							
<b>Province of ALBERTA income tax</b> (applies to a trust resident in Alberta on the last day of its taxation year)								
Basic Alberta income tax	(amount from line 1401)		X 45.5 % =					1440
Surtax:	(amount from line 1440)	minus \$ 3,500 =		X 8 % =				1441 •
Alberta flat rate tax	(Taxable income from line 56 on page 4 of the T3 return)			X 0.5 % =				1442 •
Adjusted Alberta income tax (add lines 1440, 1441, and 1442)								1443
Royalty tax rebate applied (from line (h) of Form T79)								1444 •
Alberta income tax after rebate (line 1443 minus line 1444)								1445
Alberta selective tax reduction								
Basic claim			430	00				1446
Minus	(amount from line 1445)	divided by 2) =						1447
Total (line 1446 minus line 1447 - if negative, enter zero)								1448
Enter the lesser of amounts from lines 1445 and 1448, as the tax reduction								
Reduced Alberta income tax (line 1445 minus line 1449)								1449 •
Alberta foreign tax credit (from Form T2036)								1450
Alberta political contribution tax credit	Total contributions		C •					1451 •
Allowable tax credit (from the calculation for line 1452 in the guide)								1452 •
Total credits (add lines 1451 and 1452)								
								1453
<b>ALBERTA tax payable</b> (line 1450 minus line 1453) (Transfer this amount to line 82 on page 4 of the T3 return)								1454
<b>Province of BRITISH COLUMBIA income tax</b> (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 52.5 % =					1460
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
Surtax :								
(line 1464)		minus \$5,300 =		X 20 % =				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
British Columbia political contribution tax credit	Total contributions		C •					1467 •
Allowable tax credit (from the calculation for line 1467 in the guide)								1467 •
<b>BRITISH COLUMBIA tax payable</b> (line 1466 minus line 1467) (Transfer this amount to line 82 on page 4 of the T3 return)								1468
<b>NORTHWEST TERRITORIES income tax</b> (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 45 % =					1470
Northwest Territories foreign tax credit (from Form T2036)								1471 •
Northwest Territories political contribution tax credit	Total contributions		C •					1472 •
Allowable tax credit (from the calculation for line 1472 in the guide)								1472 •
Total credits (add lines 1471 and 1472)								
								1473
<b>NORTHWEST TERRITORIES tax payable</b> (line 1470 minus line 1473) (Transfer this amount to line 82 on page 4 of the T3 return)								1474
<b>YUKON TERRITORY income tax</b> (applies to a trust resident in the Yukon Territory on the last day of its taxation year)								
Basic Yukon Territory income tax	(amount from line 1401)		X 48 % =					1478
Surtax:	(amount from line 1478)	minus \$ 6,000 =		X 5 % =				1479 •
Adjusted Yukon Territory income tax (add lines 1478 and 1479)								1480
Yukon Territory foreign tax credit (from Form T2036)								1481 •
Yukon Territory political contribution tax credit	Total contributions		C •					1482 •
Allowable tax credit (from the calculation for line 1482 in the guide)								1482 •
Total credits (add lines 1481 and 1482)								
								1483
<b>YUKON TERRITORY tax payable</b> (line 1480 minus line 1483) (Transfer this amount to line 82 on page 4 of the T3 return)								1484