

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. 94

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

Basic federal tax (from either line 1115 of Schedule 11, or, if the trust is subject to minimum tax, from line 1242 of Schedule 12)

1401

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)		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 •
Net Manitoba tax (add lines 1402, 1403, and 1406)					
Manitoba foreign tax credit (from Form T2036)					
Manitoba income tax (line 1407 minus line 1408)					
Manitoba tax reduction (maximum \$430.00)					
If the trust is a non-resident of Manitoba on the last day of its taxation year, see Guide.					
	Minus amount from line 1403				1410
	Tax reduction (if negative, enter zero)				1411
Net Manitoba tax payable (before Manitoba tax credits) (line 1409 minus line 1412)					
Manitoba political contribution tax credit					
	Total contributions				C •
Allowable tax credit (from the calculation for line 1414 in the guide)					
MANITOBA tax payable (line 1413 minus line 1414) (Transfer this amount to line 82 on page 4 of the T3 return)					

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)		X 50 % =		1420
Saskatchewan flat tax	(Net income from line 50 minus exempt foreign income deducted at line 54)		X 2 % =		1421 •
Basic Saskatchewan income tax (add lines 1420 and 1421)					
Surtax:					
(line 1422	X 10 % =				A •
(line 1422	minus \$4,000 =		X 15 % =		B •
Total surtax (add lines A and B)					
Adjusted Saskatchewan income tax (add lines 1422 and 1423)					
Saskatchewan tax reduction					
	Net income (as reduced for flat tax above)			200 00	1425
	Minus	10,000 00			
	(if negative, enter zero)		X 6 % =		1426
Net Saskatchewan tax reduction (line 1425 minus line 1426 - if negative, enter zero)					
Reduced Saskatchewan income tax (line 1424 minus line 1427 - if negative, enter zero)					
Saskatchewan foreign tax credit (from Form T2036)					
Saskatchewan tax incentives and tax rebate					
Saskatchewan tax incentives (see line 1430 in the guide)					
Royalty tax rebate (from Form T82)					
Total Saskatchewan tax incentives and tax rebate (add lines 1429 to 1431)					
SASKATCHEWAN tax payable (line 1428 minus line 1432) (Transfer this amount to line 82 on page 4 of the T3 return)					

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

Basic federal tax (from either line 1115 of Schedule 11, or, if the trust is subject to minimum tax, from line 1242 of Schedule 12) _____ 1401

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 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 either the amount from line 1445 or line 1448, whichever is less, as the tax reduction				1449 •
Reduced Alberta income tax (line 1445 minus line 1449)				1450
Alberta foreign tax credit (from Form T2036)				1451 •
Alberta political contribution tax credit Total contributions C •				
Allowable tax credit (from the calculation for line 1452 in the guide)				1452 •
Total credits (add lines 1451 and 1452)				1453
ALBERTA tax payable (line 1450 minus line 1453) (Transfer this amount to line 82 on page 4 of the 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 52.5 % =	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 30 % =	A
	(line 1464)	minus \$9,000 =	X 20 % =	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 •				
Allowable tax credit (from the calculation for line 1467 in the guide)				1467 •
BRITISH COLUMBIA tax (line 1466 minus line 1467) (Transfer this amount to line 82 on page 4 of the 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 45 % =	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 for line 1472 in the guide)				1472 •
Total credits (add lines 1471 and 1472)				1473
NORTHWEST TERRITORIES tax payable (line 1470 minus line 1473) (Transfer this amount to line 82 on page 4 of the T3 return)				1474

YUKON TERRITORY income tax (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 50 % =	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 •				
Allowable tax credit (from the calculation for line 1482 in the guide)				1482 •
Total credits (add lines 1481 and 1482)				1483
YUKON TERRITORY tax payable (line 1480 minus line 1483) (Transfer this amount to line 82 on page 4 of the T3 return)				1484