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 12) | of Schedule 11, or, if the trust is subject | ct to minimum tax, from line | | | 1401 |
|--|--|--|--------------------|---|--|
| Province of MANITOBA income tax (ap | plies to a trust resident in Manitoba or | the last day of its taxation | year) | | |
| Basic Manitoba income tax | · · | ount from line 1401) | | X 52 %) = | 1402 |
| | rom line 50 minus exempt foreign income of | | " | X 2%)= | 1403 • |
| | | | la | | |
| Surfax (do not complete if net income is less that | an \$30,000) | | , | | |
| | Amount from line 1403 | | | 1404 | |
| | Minus | | 600 00 | _1405 | 1 |
| | Manitoba surtax (if negative, | enter zero) | | _ - | 1406 • |
| Net Manitoba tax (add lines 1402, 1403, and 14 | -06) | | | | 1407 |
| No. 10 to Commission Associated Marine Flores T2026\ | | | | | 1408 ● |
| Manitoba foreign tax credit (from Form T2036) Manitoba income tax (line 1407 minus line 1408) | 3) | | | | 1409 |
| | | | | ". | |
| 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. | | | 1410 | |
| | Minus amount from line 1403 | | | 1411 | |
| | Tax reduction (if negative, en | ter zero) | | - ▶ | 1412• |
| Net Manitoba tax payable (before Manitoba tax | credits) (line 1409 minus line 1412) | | | | 1413 |
| | | | | | |
| Manitoba political contribution tax credit | Total contributions | c • | | | 1 |
| Allowable tax credit (from the calculation for line | 1414 in the guide) | | | | 1414 |
| MANITOBA tax payable (line 1413 minus | | 2 on page 4 of the T3 return) | | | 1417 |
| MANITOBA tax payable (line 1413 minus Province of SASKATCHEWAN Income | s line 1414) (Transfer this amount to line 82 | katchewan on the last day o | of its taxation yo | | |
| MANITOBA tax payable (line 1413 minus Province of SASKATCHEWAN Income Basic Saskatchewan income tax | s line 1414) (Transfer this amount to line 82 tax (applies to a trust resident in Sas (ar | katchewan on the last day o | of its taxation yo | X 50 %) = | 1417 |
| MANITOBA tax payable (line 1413 minus Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income | tax (applies to a trust resident in Sasi from line 50 minus exempt foreign income | katchewan on the last day o | of its taxation yo | | 1420 |
| MANITOBA tax payable (line 1413 minus Province of SASKATCHEWAN Income Basic Saskatchewan income tax | tax (applies to a trust resident in Sasi from line 50 minus exempt foreign income | katchewan on the last day o | of its taxation yo | X 50 %) = | 1420 1421 • |
| MANITOBA tax payable (line 1413 minus Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income | tax (applies to a trust resident in Sasi from line 50 minus exempt foreign income | katchewan on the last day o | of its taxation yo | X 50 %) = | 1420 1421 • |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) | tax (applies to a trust resident in Sas (ar from line 50 minus exempt foreign income 20 and 1421) | katchewan on the last day o | if its taxation yo | X 50 %) = | 1420 1421 • |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422) | tax (applies to a trust resident in Sas (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = | katchewan on the last day o nount from line 1401 deducted at line 54 | of its taxation yo | X 50 %) = | 1420 1421 • |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422) (line 1422) | tax (applies to a trust resident in Sas (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = | katchewan on the last day o nount from line 1401 deducted at line 54 | of its taxation yo | X 50 %) = | 1420 1421 • 1422 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) | tax (applies to a trust resident in Sas (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = | katchewan on the last day o nount from line 1401 deducted at line 54 | | X 50 %) = X 2 %) = A • B • | 1420 1421 • 1422 |
| Province of SASKATCHEWAN income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction | tax (applies to a trust resident in Sas (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = | katchewan on the last day o nount from line 1401 deducted at line 54 | | X 50 %) = | 1420 1421 • 1422 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a | tax (applies to a trust resident in Sasion (artiform line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) | katchewan on the last day of mount from line 1401 deducted at line 54 | | X 50 %) = X 2 %) = A • B • | 1420 1421 • 1422 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 | tax (applies to a trust resident in Sasion (artiform line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | | X 50 %) = X 2 %) = A • B • D 1425 | 1420 1421 • 1422 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) | tax (applies to a trust resident in Sasion (artom line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) | katchewan on the last day of mount from line 1401 deducted at line 54 | | X 50 %) = X 2 %) = A • B • | 1420 1421 • 1422 1422 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) Net Saskatchewan tax reduction (line 1425 minus | tax (applies to a trust resident in Sas (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) hbove) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | | X 50 %) = X 2 %) = A • B • D 1425 | 1420 1421 • 1422 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) | tax (applies to a trust resident in Sas (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) hbove) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | | X 50 %) = X 2 %) = A • B • D 1425 | 1420 1421 • 1422 1423 • 1424 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) Net Saskatchewan tax reduction (line 1425 minus Reduced Saskatchewan income tax (line 1424) | tax (applies to a trust resident in Sasi (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) Above) nus line 1426 - if negative, enter zero) 4 minus line 1427 - if negative, enter zero) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | | X 50 %) = X 2 %) = A • B • D 1425 | 1420 1421 • 1422 1423 • 1424 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) Net Saskatchewan tax reduction (line 1425 minus | tax (applies to a trust resident in Sasi (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) hove) nus line 1426 - if negative, enter zero) 4 minus line 1427 - if negative, enter zero) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | | X 50 %) = X 2 %) = A • B • D 1425 | 1420 1421 • 1422 1423 • 1424 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142 (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) Net Saskatchewan tax reduction (line 1425 mines) Reduced Saskatchewan income tax (line 1426 mines) Reduced Saskatchewan income tax (line 1426 mines) Saskatchewan foreign tax credit (from Form T | tax (applies to a trust resident in Sasi (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) hbove) nus line 1426 - if negative, enter zero) 4 minus line 1427 - if negative, enter zero) 2036) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | | X 50 %) = X 2 %) = A • B • D 1425 1426 1429 • 1430 • | 1420 1421 • 1422 1423 • 1424 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142 Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) Net Saskatchewan tax reduction (line 1425 mi Reduced Saskatchewan income tax (line 1424 Saskatchewan foreign tax credit (from Form T Saskatchewan tax incentives and tax rebat Saskatchewan tax incentives (see line 1430 in Royalty tax rebate (from Form T82) | tax (applies to a trust resident in Sasi (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) above) nus line 1426 - if negative, enter zero) 4 minus line 1427 - if negative, enter zero) 2036) e in the guide) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | | X 50 %) = X 2 %) = A • B • D 1425 | 1420 1421 1422 1423 1424 1424 |
| Province of SASKATCHEWAN Income Basic Saskatchewan income tax Saskatchewan flat tax (Net income Basic Saskatchewan income tax (add lines 142) Surtax: (line 1422 (line 1422 Total surtax (add lines A and B) Adjusted Saskatchewan income tax (add lines Saskatchewan tax reduction Net income (as reduced for flat tax a Minus (if negative, enter zero) Net Saskatchewan tax reduction (line 1425 minus) Reduced Saskatchewan income tax (line 1424) Saskatchewan foreign tax credit (from Form The Saskatchewan tax incentives and tax rebat Saskatchewan tax incentives (see line 1430 in the saskatche | tax (applies to a trust resident in Sasi (ar from line 50 minus exempt foreign income 20 and 1421) X 10 %) = minus \$4,000 = 1422 and 1423) hbove) nus line 1426 - if negative, enter zero) 4 minus line 1427 - if negative, enter zero) 2036) e n the guide) | katchewan on the last day of mount from line 1401 deducted at line 54 X 15 %) = | 200 0 | X 50 %) = X 2 %) = A • B • D 1425 1426 1429 • 1430 • | 1420 1421 • 1422 1423 • 1424 |

| A non-resident trust also has to complete this schedule territory. | if carrying on a business through a p | ermanent establishment in a pr | ovince or | |
|---|--|--------------------------------|-------------|--|
| Basic federal tax (from either line 1115 of Schedule 11, or, if the Schedule 12) | ne trust is subject to minimum tax, from lin | e 1242 of | 1401 | |
| Province of ALBERTA Income tax (applies to a trust resident in | n Alberta on the last day of its tayation yo | or) | | |
| Basic Alberta income tax | (amount from line 1401 | x 45.5 %) = | 1440 | |
| Surtax: (amount from line 1440 | minus \$ 3,500 = | X 8 %) = | 1441 | |
| | ine 56 on page 4 of the T3 return | X 0.5 %) = | 1441 | |
| Adjusted Alberta income tax (add lines 1440, 1441, and 1442) | | | 1443 | |
| Royalty tax rebate applied (from line (h) of Form 179) | | | 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 contribution | ons 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 thi | s amount to line 82 on page 4 of the T3 re | eturn) | 1454 | |
| | | | | |
| Province of BRITISH COLUMBIA income tax (applies to a trus | t resident in British Columbia on the last o | day of its taxation year) | | |
| Basic British Columbia income tax | X 52.5 %) = | 1460 | | |
| British Columbia foreign tax credit (from Form T2036) | | 1461 ● | | |
| British Columbia royalty and deemed income rebate (from Form | 1 T81) | 1462 • | | |
| Subtotal (add lines 1461 and 1462) | > | 1463 | | |
| British Columbia income tax before surtax (line 1460 minus line 1463) | | | 1464 | |
| 1 | | | | |
| Surtax : (line 1464 minus \$5,30 | 00 = X 30 %) = | A | | |
| (line 1464 minus \$9,00 | 0 = X 20 %) = | В | | |
| 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 contributio | ns C • | | | |
| Allowable tax credit (from the calculation for line 1467 in the guide) | | | 1467 | |
| BRITISH COLUMBIA tax (line 1466 minus line 1467) (Transfer this a | mount to line 82 on page 4 of the T3 return) | | 1468 | |
| | | | 1700 | |
| NORTHWEST TERRITORIES income tax (applies to a trust res | sident in the Northwest Territories on the I | ast day of its taxation year) | | |
| Basic Northwest Territories income tax | (amount from line 1401) | 1 | | |
| | X 45 %) = | 1470 | | |
| Northwest Territories foreign tax credit (from Form T2036) | | 1471 • | | |
| Northwest Territories political contribution tax credit Total contribution | ns C • | | | |
| Allowable tax credit (from the calculation for line 1472 in the guide) | | 1472 • | | |
| | credits (add lines 1471 and 1472) | ► | 1473 | |
| NORTHWEST TERRITORIES tax payable (line 1470 minus line 1- | 473) (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 Vulce Territory on the last day of its | | | |
| Terror Terror International Contract Testaeth Int | the racon remary on the last day of its ta | axalion year) | | |
| Basic Yukon Territory income tax | (amount from line 4404) | Y == a/> | 1 | |
| Casto Forton Ferniory Income tax | (amount from line 1401) | X 50 %) = | 1478 | |
| Surtax: (amount from line 1478 | minus & C. OOO | 1 4 - 40 | t | |
| Adjusted Yukon Territory income tax (add lines 1478 and 1479) | minus \$ 6,000 = | X 5%)= | 1479 | |
| | | | 1480 | |
| Yukon Territory foreign tax credit (from Form T2036) | t | 1481 • | | |
| Yukon Territory political contribution tax credit Total contribution | <u> </u> | 1 | | |
| Allowable tax credit (from the calculation for line 1482 in the guide) 1482 ● | | | | |
| Total credits (add lines 1481 and 1482) YUKON TERRITORY tax payable (line 1480 minus line 1483) (Transfer this amount to line 82 on page 4 of the T3 return) | | | | |
| TURON TERRITORY Tax payable (line 1480 minus line 1483) (Tran | ister this amount to line 82 on page 4 of the T3 | return) | 1484 | |
| For Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, a | and Ontario, use Schodule 10 | | | |