

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

T3
Schedule 14 (E)
Rev. 95

- 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 \$30,000 or less)

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) _____ 1407

Manitoba foreign tax credit (from Form T2036) _____ 1408 •

Manitoba income tax (line 1407 minus line 1408) _____ 1409

Mutual fund trust net income tax credit (from the calculation for line 1410 in the guide) _____ 1410 •

Subtotal (line 1409 minus line 1410) _____ 1411

Manitoba tax reduction – maximum \$430 (If the trust is a non-resident of Manitoba on the last day of its taxation year, see the guide.)

Minus amount from line 1403	_____	D
Tax reduction (if negative, enter zero)	_____	E ▶ 1412 •

Net Manitoba tax payable (before Manitoba tax credits) (line 1411 minus line 1412) _____ 1413

Manitoba political contribution tax credit Total contributions _____ C • 1414 •

Allowable tax credit (from the calculation for line 1414 in the guide) _____ 1417

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) _____ 1422

Surtax: (line 1422) X 10% minus \$75 (if negative, enter 0) = _____ 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 _____ 200 00 1425

Net income (as reduced for flat tax above)	_____	
Minus	10,000 00	

(if negative, enter zero)	_____	X 5% = _____ 1426
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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

Saskatchewan foreign tax credit (from Form T2036) _____ 1429 •

Saskatchewan tax incentives and tax rebate

Saskatchewan tax incentives (see line 1430 in the guide) _____ 1430 •

Royalty tax rebate (from Form T82) _____ 1431 •

Total Saskatchewan tax incentives and tax rebate (add lines 1429 to 1431) _____ ▶ 1432

SASKATCHEWAN tax payable (line 1428 minus line 1432) (Transfer this amount to line 82 on page 4 of the T3 return) _____ 1433

- 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 =	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 payable (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