

**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**

- A non-resident trust of a particular province or territory, or of Canada, 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

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 "0")	_____	▶ 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 T3 guide.)

Minus amount from line 1403	_____	D
Tax reduction (if negative, enter "0")	_____	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) _____ 1417

Province of Saskatchewan income tax

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 \$150 (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 "0") X 5% = _____ 1426

Net Saskatchewan tax reduction (line 1425 minus line 1426—if negative, enter "0") _____ ▶ 1427

Reduced Saskatchewan income tax (line 1424 minus line 1427—if negative, enter "0") _____ 1428

Saskatchewan foreign tax credit (from Form T2036) _____ 1429

Saskatchewan tax incentives and tax rebate

Saskatchewan tax incentives (see line 1430 in the T3 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 of a particular province or territory, or of Canada, also has to complete this schedule if carrying on a business through a permanent establishment in another 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

Basic Alberta income tax	(amount from line 1401	X 45.5% =	1440	
Surtax	(amount from line 1440	minus \$ 3,500 =	X 8.0% =	1441 ■
Alberta flat rate tax	(taxable income from line 56 on page 4 of the T3	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	x 50% =	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

Basic British Columbia income tax	(amount from line 1401	X 52% =	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 \$8,915 =	X 21.5% =	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

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

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				