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.

Schedule 12)		chedule 11 or, if the trust is subject t	o minimum tax, trom line	1242 01		1401
Province of Manito	oba income tax				• ••••••	
Basic Manitoba income	e tax	(amo	unt from line 1401		X 52%) =	1402
Net Income tax		ine 50 minus exempt foreign income dec	lucted on line 54		X 2%) =	1403=
Surtax (do not complet	te if net income is \$30,000 or	less)				
ountax (do not complet		Amount from line 1403			1404	
		Minus		600_00	1405	1 (100-
		Manitoba surtax (if negative, er	ter "0")		_ ▶	1406
Net Manitoba tax (add	lines 1402, 1403, and 1406)					1407
						1409+
Manitoba foreign tax c	redit (from Form T2036)					1408•
	line 1407 minus line 1408)					1409
Mutual fund trust net in	ncome tax credit (from the ca	Iculation for line 1410 in the guide)				1411
			Subtotal (line 140	9 minus line 14		
		trust is a non-resident of Manitoba on the	last day of its	1	D	
taxation year, see the	T3 guide.)	the second from the 1403			_ D	
		Minus amount from line 1403	r "O")		- E	1412
		Tax reduction (if negative, ente				1413
		its (line 1411 minus line 1412) Total contributions	C •			
Manitoba political cont	rom the calculation for line 14					1414
			2 on page 4 of the T3 ret	urn)		1417
Manitoba tax paya	able (line 1413 minus line	1414 - transfer this amount to line 8	2 of page 4 of the Torte	<u></u>		
Province of Saska	atchewan income tax					
Province of Saska Basic Saskatchewan		(ame	ount from line 1401		X 50%) =	1420
	income tax	(amo m line 50 minus exempt foreign income c			X 50%) = X 2%) =	1421
Basic Saskatchewan Saskatchewan flat tax	income tax	m line 50 minus exempt foreign income c				
Basic Saskatchewan Saskatchewan flat tax	income tax k (net income fro	m line 50 minus exempt foreign income c				1421
Basic Saskatchewan Saskatchewan flat tax	income tax k (net income fro income tax (add lines 1420 a	m line 50 minus exempt foreign income c	leducted at line 54			1421
Basic Saskatchewan Saskatchewan flat tay Basic Saskatchewan	income tax (net income fro income tax (add lines 1420 a	m line 50 minus exempt foreign income ond 1421)	leducted at line 54			1421
Basic Saskatchewan Saskatchewan flat tay Basic Saskatchewan Surtax: (line 14 (line 14 Total s	income tax (net income fro income tax (add lines 1420 a 122 122 urtax (add lines A and B)	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 =	ter "0") =			1421 1422 1423
Basic Saskatchewan Saskatchewan flat tay Basic Saskatchewan Surtax: (line 14 (line 14 Total s	income tax (net income fro income tax (add lines 1420 a 122 122 122	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 =	ter "0") =			1421
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan	income tax (net income fro income tax (add lines 1420 a 122 122 122 122 122 122 122 12	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 =	ter "0") =		X 2%) =	1421 1422 1423
Basic Saskatchewan Saskatchewan flat taz Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re	income tax (net income fro income tax (add lines 1420 a 22 22 22 22 24 22 24 22 24 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423)	ter "0") =	200 0		1421 1422 1423
Basic Saskatchewan Saskatchewan flat tay Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income	income tax (net income fro income tax (add lines 1420 a 122 122 122 122 122 122 122 12	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e)	ter "0") =	200 0	X 2%) =	1421 1422 1423
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income Minus	income tax (net income fro income tax (add lines 1420 a 122 122 122 vartax (add lines A and B) van income tax (add lines 142 eduction a (as reduced for flat tax above	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e)	ter "0") = X 15%) =	200 0	X 2%) = B ■ D 1425	1421 1422 1423
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income Minus (if negative	income tax (net income fro income tax (add lines 1420 a l22 l22 urtax (add lines A and B) ran income tax (add lines 142 duction (as reduced for flat tax abov a, enter "0")	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) 1(ter "0") =	200 0	X 2%) =	1421 1422 1423
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income Minus (if negative Net Saskatchewan ta	income tax (net income fro income tax (add lines 1420 a l22 l22 l22 vurtax (add lines A and B) van income tax (add lines 142 eduction e (as reduced for flat tax abov e, enter "0") ax reduction (line 1425 minus	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) 10 line 1426—if negative, enter "0")	ter "0") = X 15%) =	200 0	X 2%) = B ■ D 1425	1421 1422 1423 1423 1424
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income Minus (if negative Net Saskatchewan ta	income tax (net income fro income tax (add lines 1420 a l22 l22 l22 vurtax (add lines A and B) van income tax (add lines 142 eduction e (as reduced for flat tax abov e, enter "0") ax reduction (line 1425 minus	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) 1(ter "0") = X 15%) =	200 0	X 2%) = B ■ D 1425	1421 1422 1423 1423 1424
Basic Saskatchewan Saskatchewan flat tay Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income Minus (if negative Net Saskatchewan ta Reduced Saskatchewan	income tax (net income fro income tax (add lines 1420 a l22 l22 l22 l22 lattax (add lines A and B) van income tax (add lines 142 eduction (a (as reduced for flat tax abov a, enter "0") ax reduction (line 1425 minus wan income tax (line 1424 mi	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) 1(line 1426—if negative, enter "0") nus line 1427—if negative, enter "0")	ter "0") = X 15%) =	200 0	X 2%) = A ■ B ■ D 1425 1426 D	1421 1422 1423 1423 1424
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income Minus (if negative Net Saskatchewan ta Reduced Saskatchewan	income tax (net income fro income tax (add lines 1420 a (122)	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) 1(line 1426—if negative, enter "0") nus line 1427—if negative, enter "0")	ter "0") = X 15%) =	200 0	X 2%) = B ■ D 1425	1421 1422 1423 1423 1424
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Net income Minus (if negative Net Saskatchewan ta Reduced Saskatchewan Saskatchewan foreig Saskatchewan tax i	income tax (net income fro income tax (add lines 1420 a (122)	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) [line 1426—if negative, enter "0") nus line 1427—if negative, enter "0") 6)	ter "0") = X 15%) =	200 0	X 2%) = A ■ B ■ D 1425 1426 D	1421 1422 1423 1423 1424
Basic Saskatchewan Saskatchewan flat tay Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Minus (if negative Net Saskatchewan ta Reduced Saskatchewan Saskatchewan foreig Saskatchewan tax in Saskatchewan tax in	income tax (net income fro income tax (add lines 1420 a l22 l22 l22 l22 l22 l22 l22 l22 l22 l2	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) 1(line 1426—if negative, enter "0") nus line 1427—if negative, enter "0") 6)	ter "0") = X 15%) =	200 0	X 2%) = A ■ B ■ D 1425 1426 1429 1430•	1421 1422 1423 1423 1424
Basic Saskatchewan Saskatchewan flat tax Basic Saskatchewan Surtax: (line 14 (line 14 Total s Adjusted Saskatchewan Saskatchewan tax re Minus (if negative Net Saskatchewan ta Reduced Saskatchewan Saskatchewan foreig Saskatchewan tax in Royalty tax rebate (fit	income tax (net income fro income tax (add lines 1420 a l22 l22 l22 l22 l22 l22 l22 l22 l22 l2	m line 50 minus exempt foreign income c nd 1421) X 10 %) minus \$150 (if negative, en minus \$4,000 = 2 and 1423) e) 1(line 1426—if negative, enter "0") nus line 1427—if negative, enter "0") 6) • T3 guide)	ter "0") = X 15%) =	200 0	X 2%) = B ■ D 1425 1426 D 1429●	1421 1422 1423 1423 1424

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T3 Schedule 14 (96) 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 1*	of Schedule 11, or, if the trust is subject to minimum tax, from line 1242 of	
Schedule 12)	· · · · · · · · · · · · · · · · · · ·	

1401

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Provinc	ce of Alberta income tax					
Basic A	Iberta income tax		(amount from line 140	01	X 45.5%) =	1440
Surtax	(amount from lir	ne 1440	minus \$ 3,500	=	X 8.0%) =	1441
Alberta	flat rate tax	(taxable income f	rom line 56 on page 4 of the T	3	X 0.5%) =	1442
Adjuste	d Alberta income tax (add lines 14	40, 1441, and 1442)				1443
Royalty tax rebate applied (from line (h) of Form T79)						
Alberta	income tax after rebate (line 1443	minus line 1444)	······································			1445
	Alberta selective tax reduction					
	Basic claim				430 00 1446	
		unt from line 1445	x 50%)	=	1447	
	Total (line 1446 minus line 1447-if			<u> </u>	1448	
	her the amount from line 1445 or line 1		as the tax reduction			1449
	Alberta income tax (line 1445 minus li	ne 1449)	····			1450
Alberta fo	preign tax credit (from Form T2036)				1451 •	
Alberta p	olitical contribution tax credit	Total contributi	ons C	•		
Allowable	e tax credit (from the calculation for line	1452 in the guide)			1452 ■	
	·····		al credits (add lines 1451 and 145	<u> </u>	>	1453
Alberta	tax payable (line 1450 minus line	1453 – transfer this	amount to line 82 on page 4 of	of the T3 return)	1454
	e of British Columbia income ta		1			
Basic Bri		mount from line 1401	X 52%)	<u> </u>		1460
	British Columbia foreign tax credit (fro			<u> </u>	1461 •	
	British Columbia royalty and deemed	income rebate (from Fo	rm T81)		1462 •	
	Subtotal (add lines 1461 and 1462)				►	1463
British Co	olumbia 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)			. <u> </u>		1465 ■
	British Columbia income tax (add lines	1464 and 1465)				1466
	olumbia political contribution tax credit	Total contribution	ons C	•		
	e tax credit (from the calculation for line					1467 ■
British	Columbia tax payable (line 1466	minus line 1467 - tr	ansfer this amount to line 82 c	on page 4 of the	e T3 return)	1468
Northw	est Territories income tax					
Desis No	Alexandra Marca Marca I.		I			1
	rthwest Territories income tax (amou		X 45%)	=		1470
Northwes	st Territories foreign tax credit (from Fo	rm 12036)			1471 •	
	st Territories political contribution tax cr		ons C	•		
Allowable	tax credit (from the calculation for line	1472 in the guide)			1472 =	1
			I credits (add lines 1471 and 1472		>	1473
Northwe	est Territories tax payable (line 14	170 minus line 1473 – t	ransfer this amount to line 82 on p	age 4 of the T3 r	eturn)	1474
Valera -						
rukon	Territory income tax					
Denie Mai	(,
Basic Yu	kon Territory income tax		(amount from line 1401		X 50%) =	1478
Curter					1	I
Surtax	(amount from li		minus \$ 6,000 =		X 5%) =	1479
Adjusted Yukon Territory income tax (add lines 1478 and 1479)						1480
	erritory foreign tax credit (from Form T2	036)			1481 •	
	erritory political contribution tax credit	Total contributi	onsC	•		
Allowable	tax credit (from the calculation for line	1482 in the guide)			1482 ■	I
			I credits (add lines 1481 and 1482		►	1483
Yukon	Ferritory tax payable (line 1480 m	iinus line 1483 – trar	isfer this amount to line 82 on	page 4 of the	Γ3 return)	1484

For Newfoundland, Prince Edward Island, Nova Scotla, New Brunswick, and Ontario, use Schedule 13. Printed in Canada