

**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

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
 Basic credit - 600 00 _____ 1405
 Manitoba surtax (line 1404 minus 1405; 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.
 Amount from line 1403 _____ - _____ D
 Manitoba tax reduction (line D minus line E; if negative, enter "0") = _____ E
 Net Manitoba tax payable before Manitoba tax credits (line 1411 minus line 1412) = _____ 1413

Manitoba political contribution tax credit Total contributions _____ C •
 Allowable tax credit (from the calculation for line 1414 in the guide) _____ - _____ 1414 ■
Manitoba tax payable (line 1413 minus line 1414 – transfer this amount to line 82 on page 4 of the T3 return) = _____ 1417

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

Debt Reduction Surtax and High Income 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) _____ F
 Base amount - 10,000 00 _____ G
 Line F minus line G (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 tax credits and tax rebate

Saskatchewan foreign tax credit (from Form T2036) _____ 1429 ●
 Saskatchewan labour-sponsored venture capital tax credit + _____ 1430 ●
 Royalty tax rebate (from Form T82) + _____ 1431 ●
 Total Saskatchewan tax credits 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

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 return)	X 0.5% = +	1442 ■
Adjusted Alberta income tax (add lines 1440, 1441, and 1442)			= 1443
Royalty tax rebate (from line 18 of Form T79)			- 1444 ●
Alberta income tax after rebate (line 1443 minus line 1444; if negative, enter "0")			= 1445
Alberta selective tax reduction			
Basic claim		430 00	1446
Amount from line 1445	x 50% =	-	1447
Total (line 1446 minus line 1447; if negative, enter "0")			= 1448
Enter the amount from line 1445 or line 1448, whichever is less			- 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

British Columbia income tax

Basic British Columbia income tax	(amount from line 1401)	X 51% =	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 \$8,745 =	X 24.5% = +	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