

**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 has to complete this schedule if it carries on a business through a permanent establishment in a province or territory mentioned above.

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 tax

Basic Manitoba tax (amount from line 1401) _____ X 51% = _____ 1402 ■
 Net income tax (net income from line 50 of the return minus exempt foreign income deducted at 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 line 7 on Form T2036) _____ - _____ 1408 ●
 Manitoba tax (line 1407 minus line 1408) _____ = _____ 1409
 Manitoba mutual fund trust net income tax credit (see 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 Line 1412 in the guide)

Amount from line 1403	-			
Manitoba tax reduction (line D minus line E; if negative, enter "0")	=			▶ - _____ 1412 ■

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

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

Saskatchewan tax

Basic Saskatchewan tax (amount from line 1401) _____ X 49% = _____ 1420 ■
 Saskatchewan flat tax (net income from line 50 of the return minus exempt foreign income deducted at line 54) _____ X 2% = + _____ 1421 ■
 Basic Saskatchewan tax (add lines 1420 and 1421) _____ = _____ 1422

Debt Reduction Surtax and High Income Surtax

(line 1422)	X 10 %	minus \$150 (if negative, enter "0")	=				
(line 1422)		minus \$4,000 =	+				
Total surtax (add lines A and B)			=			▶ + _____ 1423 ■	

Adjusted Saskatchewan tax (add lines 1422 and 1423) _____ = _____ 1424

Saskatchewan tax reduction

Basic claim	-		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 tax (line 1424 minus line 1427; if negative, enter "0") _____ = _____ 1428

Saskatchewan tax credits and tax rebate

Saskatchewan foreign tax credit (from line 7 on Form T2036) _____ 1429 ●
 Saskatchewan labour-sponsored venture capital tax credit _____ + _____ 1430 ●
 Royalty tax rebate (from line 27 on 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 the return) _____ = _____ 1433

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 tax

Basic Alberta tax	(amount from line 1401		X 44% =		1440 ■
Surtax	(amount from line 1440	minus \$ 3,500 =		X 8% = +	1441 ■
Alberta flat rate tax	(taxable income from line 56 of the return		X 0.5% = +		1442 ■
Adjusted Alberta tax (add lines 1440, 1441, and 1442)					= 1443
Alberta royalty tax rebate (from line 18 on Form T79)					- 1444 •
Alberta tax after rebate (line 1443 minus line 1444; if negative, enter "0")					= 1445

Alberta selective tax reduction

Basic claim		430 00	1446		
Less:	(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 tax (line 1445 minus line 1449) = 1450

Alberta foreign tax credit (from line 7 on Form T2036) 1451 •

Alberta political contribution tax credit Total contributions C •

Allowable political contribution tax credit (from the chart 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 the return) = 1454

British Columbia tax

Basic British Columbia tax	(amount from line 1401	X 50.5% =			1460 ■
British Columbia foreign tax credit (from line 7 on Form T2036)					1461 •
British Columbia royalty and deemed income rebate (from line 4 on Form T81)					+ 1462 •
Subtotal (add lines 1461 and 1462)					= 1463
British Columbia tax before surtax (line 1460 minus line 1463)					= 1464

Surtax	(line 1464	minus \$5,300 =	X 30% =	A	
	(line 1464	minus \$8,660 =	X 26% = +	B	
Total surtax (add lines A and B)					= 1465 ■

Adjusted British Columbia tax (add lines 1464 and 1465) = 1466

British Columbia political contribution tax credit Total contributions C •

Allowable political contribution tax credit (from the chart for line 1467 in the guide) - 1467 ■

British Columbia tax payable (line 1466 minus line 1467 – transfer this amount to line 82 on the return) = 1468

Northwest Territories tax

Basic Northwest Territories tax	(amount from line 1401	X 45% =			1470 ■
Northwest Territories foreign tax credit (from line 7 on Form T2036)					1471 •
Northwest Territories political contribution tax credit Total contributions C •					
Allowable political contribution tax credit (from the chart for line 1472 in the guide)					+ 1472 ■
Other Northwest Territories tax credits (specify):					+ 1475 •
Total credits (add lines 1471, 1472, and 1475)					= 1473

Northwest Territories tax payable (line 1470 minus line 1473 – transfer this amount to line 82 on the return) = 1474

Yukon Territory tax

Basic Yukon Territory tax	(amount from line 1401	X 50% =			1478 ■
Surtax	(amount from line 1478	minus \$6,000 =	X 5% = +		1479 ■
Adjusted Yukon Territory tax (add lines 1478 and 1479)					= 1480
Yukon Territory foreign tax credit (from line 7 on Form T2036)					1481 •
Yukon Territory political contribution tax credit Total contributions C •					
Allowable political contribution tax credit (from the chart 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 the return) = 1484

For Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, and Ontario, use Schedule 13.