## **SCHEDULE 14**

## PROVINCIAL AND TERRITORIAL INCOME TAX MANITOBA, SASKATCHEWAN, ALBERTA, BRITISH COLUMBIA, NORTHWEST TERRITORIES, AND YUKON

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 (either line 1115 of S	schedule 11 or, if the trust is subject to minimum tax, line 1	242 of Scl	nedule 12)			1401
Manitoba tax						
Basic Manitoba tax	(line 1401			× 48.5%) :		1402
	e return minus exempt foreign income deducted at line 54			× 2%):	_	1403
Surtax (do not complete if net income is				1404		
Basi	c credit		600 00	1405		
Man	itoba surtax (line 1404 minus 1405; if negative, enter "0")	_ =			+	1406
Net Manitoba tax (add lines 1402, 1403	s, and 1406)				=	1407
Manitoba foreign tax credit (line 7 of Fo	rm 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 (lii	ne 1409 m	ninus line 1410	- )	=	1411
<b>Manitoba tax reduction</b> – (maximum the last day of its taxation year, see line	\$430. If the trust is a non-resident of Manitoba on a 1412 in the guide)			D		
Line 140	03	_		E		
Manitob	ba tax reduction (line D minus line E; if negative, enter "0")	=				1412
Net Manitoba tax payable before Manito	oba tax credits (line 1411 minus line 1412)			_	=	1413
	al Manitoba political contributions	C •				
	t (from the calculation for line 1414 in the guide)			_		1414
Manitoba tax payable (line 1413 minus	s line 1414 – enter this amount on line 82 of the return)			_	=	1417
Saskatchewan tax Basic Saskatchewan tax	(line 1401			× 48%) =		1420
Saskatchewan flat tax (line 50 of the	return minus exempt foreign income deducted at line 54			× 2 %) =	+	1421
Basic Saskatchewan tax (line 1420 plus	s line 1421)	-	"		=	1422
Debt Reduction Surtax and High Incom	ne Surtax			_		
(line 1422	<b>x 10</b> %) minus \$150 (if negative, enter "0")	=		A ■		
(line 1422	minus \$4,000 = × 15%):	= +		В ■		
Total surtax (add lines A	and B)	=			+	1423■
Adjusted Saskatchewan tax (line 1422	plus line 1423)				=	1424
Saskatchewan tax reduction			,			
Basic claim			200 00	1425		
Net income (as reduced for flat	· · · · · · · · · · · · · · · · · · ·					
Base amount	<u>– 10,000 00</u> G		1			
Line F minus line G (if negative	e, enter "0") = x 5%	=		1426		
·	425 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 re	bate					
Saskatchewan foreign tax credit (line 7	of Form T2036)			1429 <b>•</b>		
Saskatchewan labour-sponsored ventu	ıre capital tax credit	. +		1430●		
Royalty tax rebate (line 27 of Form T82		<u>+</u>		1431•		
Total Saskatchewan tax credits and tax		_ =				1432
Saskatchewan tax payable (line 1428	minus line 1432 – enter this amount on line 82 of the retu	ırn)				1433

Alberta	tax							
Basic Al	lberta tax			(line 1401		× 44%)	=	1440
Surtax		(line 1440	mi	nus \$3,500 =		× 8%)	= +	1441
Alberta	flat rate tax	(taxable incor	me from line 56	of the return		× .5%)	= +	1442
Adjusted	d Alberta tax (add lines 1440, 144	41, and 1442)					_ =	1443
Alberta	royalty tax rebate (line 18 of Forn	n T79)					_	1444
	tax after rebate (line 1443 minus	line 1444; if negative, en	ter "0")				_ =	1445
Alberta	selective tax reduction							
	Basic claim	(1) 4.445			430	1446		
	Less:	(line 1445		x 50%) =	_	1447		
	Total (line 1446 minus line 144				=	1448		1 4440
	e amount from line 1445 or line 1	·						1449
	d Alberta tax (line 1445 minus lin	<u> </u>				1451 •	<u> </u>	1450
Alberta	foreign tax credit (line 7 of Form			С		1451		
Allowah		erta political contributions	ling 1452 in the		+	1452 ■		
Allowab	le political contribution tax credit	`	its (line 1451 p	· · · ·	=			1453
Alborta	tax payable (line 1450 minus lin		,				=	1454
Alberta	tax payable (iiile 1430 milius iiil	e 1433 – enter triis arriot	int on line 62 0	i trie return)			- <del>-</del>	
British (	Columbia tax							
	ritish Columbia tax			(line 1401		× 49.5	%) =	1460
	British Columbia foreign tax cree	dit (line 7 of Form T2036)	)			1461 •	,o, =	100 -
	British Columbia royalty and dee			1)	+	1462 •		
	Subtotal (line 1461 plus line 14	62)		<u>,                                      </u>	=	<b>-</b> ▶	_	1463
British C	Columbia tax before surtax (line 1	460 minus line 1463)		_			=	1464
	`	,					_	<del></del>
Surtax	(line 1464	minus \$5,300 =		× 30%) =		Α		
	(line 1464	minus \$8,660 =		× 19%) =	+	В		
	Total surtax (line A plus line B	)			=	<b>-</b> ▶	+	1465
Adjuste	d British Columbia tax (line 1464	plus line 1465)					=	1466
	Total British Columl	bia political contributions		C	•		'-	
Allowab	ole political contribution tax credit	(from the calculation for	line 1467 in the	e guide)				1467 ■
British	Columbia tax payable (line 146	0 1' 4 407	r this amount a	1' 00 (1				
	Columbia tax payable (iiile 140	6 minus line 1467 – ente	i tilis amount c	on line 82 of the	e return)			1468
	Columbia tax payable (iiile 140	6 minus line 1467 – ente	i this amount c	on line 82 of the	e return)		<u> </u>	1468
Northw	rest Territories tax	6 minus line 1467 – ente	i triis amount c	on line 82 of the	e return)		- =	1468
	rest Territories tax	io minus line 1467 – ente	i tiiis amount c		e return)	¥ 45%		
Basic N	rest Territories tax Iorthwest Territories tax		i tiis amount c	(line 1401	e return)	× 45%		1468
Basic N	rest Territories tax Iorthwest Territories tax est Territories foreign tax credit (I	line 7 of Form T2036)		(line 1401		× <b>45</b> %		
Basic N Northwe	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territor	line 7 of Form T2036) ries political contributions	8	(line 1401		1471 •		
Basic N Northwe	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territories political contribution tax credit	line 7 of Form T2036) ries political contributions (from the calculation for l	8	(line 1401		1471 • 1472 •		
Basic N Northwe	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territor	line 7 of Form T2036) ries political contributions (from the calculation for l specify):	s line 1472 in the	(line 1401		1471 •		1470
Basic N Northwe Allowab Other N	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territoriele political contribution tax credit orthwest Territories tax credits (s	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add	s line 1472 in the lines 1471, 147	(line 1401 C • e guide)	+ + =	1471 • 1472 •		1470 <b>•</b> 1473
Basic N Northwe Allowab Other N	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territories political contribution tax credit	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add	s line 1472 in the lines 1471, 147	(line 1401 C • e guide)	+ + =	1471 • 1472 •		1470
Basic N Northwe Allowab Other N	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territoriele political contribution tax credit orthwest Territories tax credits (seest Territories tax payable (line	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add	s line 1472 in the lines 1471, 147	(line 1401 C • e guide)	+ + =	1471 • 1472 •		1470 <b>•</b>
Basic N Northwe Allowab Other No Northw	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territoriele political contribution tax credit orthwest Territories tax credits (seest Territories tax payable (line	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add	s line 1472 in the lines 1471, 147	(line 1401 C • e guide)	+ + =	1471 • 1472 •	- =	1470 <b>•</b>
Basic N Northwe Allowab Other No Northw	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territoriele political contribution tax credit orthwest Territories tax credits (set Territories tax payable (linestax	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add	s line 1472 in the lines 1471, 147	(line 1401 C e guide) 72, and 1475) unt on line 82 c	+ + =	1471 •  1472 •  1475 •	- =	1470 • 1473 • 1474
Basic N Northwe Allowab Other No Northw	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territories le political contribution tax credit orthwest Territories tax credits (set Territories tax payable (line) tax (ukon tax	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add	lines 1471, 147 enter this amo	(line 1401 C e guide) 72, and 1475) unt on line 82 c	+ + =	1471 •  1472 •  1475 •	- =	1470 • 1473 • 1474
Basic N Northwe Allowab Other N Northw Yukon t Basic Y	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territories le political contribution tax credit orthwest Territories tax credits (set Territories tax payable (line) tax (ukon tax	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add e 1470 minus line 1473 –	lines 1471, 147 enter this amo	(line 1401 C e guide)  72, and 1475) unt on line 82 c (line 1401	+ + =	1471 •  1472 ■  1475 •  × 50%)	- =	1470 • 1473 • 1474 • 1478 • 14
Basic N Northwe Allowab Other N Northw Yukon N Basic Y Surtax Adjuste	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territories le political contribution tax credit orthwest Territories tax credits (s  rest Territories tax payable (line) tax (ukon tax	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add e 1470 minus line 1473 –	lines 1471, 147 enter this amo	(line 1401 C e guide)  72, and 1475) unt on line 82 c (line 1401	+ + =	1471 •  1472 ■  1475 •  × 50%)	- = = = +	1470 • 1473 • 1474 • 1478 • 1479 • 14
Basic N Northwe Allowab Other N Northw Yukon t Basic Y Surtax Adjuste Yukon f	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territoriele political contribution tax credit orthwest Territories tax credits (set Territories tax payable (line tax) (ukon tax)  (ukon tax) (ukon tax) (line 1478 plus line foreign tax credit (line 7 of Form) (Interpretable tax)	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add e 1470 minus line 1473 –  line 1478 1479) T2036) kon political contributions	line 1472 in the lines 1471, 147 enter this amo	(line 1401    C e guide)  72, and 1475) unt on line 82 c  (line 1401  us \$6,000 =	+ + + = of the return)	1471 •  1472 •  1475 •  × 50%)  × 5%)	- = = = +	1470 • 1473 • 1474 • 1478 • 1479 • 14
Basic N Northwe Allowab Other N Northw Yukon t Basic Y Surtax Adjuste Yukon f	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territories le political contribution tax credit orthwest Territories tax credits (seest Territories tax payable (linestax) fukon tax  (I)  (I)  (I)  (I)  (I)  (I)  (I)  (I	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add e 1470 minus line 1473 –  line 1478 1479) T2036) kon political contributions	line 1472 in the lines 1471, 147 enter this amo	(line 1401    C e guide)  72, and 1475) unt on line 82 c  (line 1401  us \$6,000 =	+ + + = of the return)	1471 •  1472 •  1475 •  × 50%)  × 5%)	- = = = +	1470 • 1473 • 1474 • 1478 • 1479 • 14
Basic N Northwe Allowab Other N Northw Yukon t Basic Y Surtax Adjuste Yukon f	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territoriele political contribution tax credit orthwest Territories tax credits (set Territories tax payable (line tax) (ukon tax)  (ukon tax) (ukon tax) (line 1478 plus line foreign tax credit (line 7 of Form) (Interpretable tax)	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add e 1470 minus line 1473 –  line 1478 1479) T2036) kon political contributions (from the calculation for	line 1472 in the lines 1471, 147 enter this amo	(line 1401  C e guide)  72, and 1475) unt on line 82 c  (line 1401  us \$6,000 =	+ + + = of the return)	1471 •  1472 ■  1475 •  × 50%)  × 5%)	- = = = +	1470 • 1473 • 1474 • 1478 • 1479 • 14
Basic N Northwe Allowab Other N Northw Yukon f Basic Y Surtax Adjuste Yukon f	rest Territories tax  Iorthwest Territories tax est Territories foreign tax credit (I  Total Northwest Territoriele political contribution tax credit orthwest Territories tax credits (set Territories tax payable (line tax) (ukon tax)  (ukon tax) (ukon tax) (line 1478 plus line foreign tax credit (line 7 of Form) (Interpretable tax)	line 7 of Form T2036) ries political contributions (from the calculation for I specify):  Total credits (add a 1470 minus line 1473 –  line 1478 1479) T2036) kon political contributions (from the calculation for Total credit	lines 1471, 147 enter this amo minu line 1482 in the	(line 1401  C e guide)  72, and 1475) unt on line 82 c  (line 1401  us \$6,000 =  C e guide)  olus line 1482)	+ + = of the return)	1471 •  1472 ■  1475 •  × 50%)  × 5%)	- = = = +	1470 • 1473 • 1474 • 1478 • 1479 • 1480

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