

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 Schedule 11 or, if the trust is subject to minimum tax, line 1242 of Schedule 12) _____ 1401

Manitoba tax

Basic Manitoba tax (line 1401) _____ × 48.5% = _____ 1402 ■
 Net income tax (line 50 of the return minus exempt foreign income deducted at line 54) _____ × 2% = + _____ 1403 ■

Surtax (do not complete if net income is \$30,000 or less)

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 (line 7 of 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)

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

Total Manitoba political contributions _____ C •
 Allowable political contribution tax credit (from the calculation for line 1414 in the guide) - _____ 1414 ■
Manitoba tax payable (line 1413 minus 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 line 1421) = _____ 1422

Debt Reduction Surtax and High Income Surtax

(line 1422) _____ × 10% minus \$150 (if negative, enter "0")	= _____			A ■
(line 1422) _____ minus \$4,000 = _____ × 15%	= + _____			B ■
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 tax above)	_____	F		
Base amount	- 10,000 00	G		
Line F minus line G (if negative, enter "0")	= _____	× 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 (line 7 of Form T2036) _____ 1429 •
 Saskatchewan labour-sponsored venture capital tax credit + _____ 1430 •
 Royalty tax rebate (line 27 of Form T82) + _____ 1431 •
 Total Saskatchewan tax credits and tax rebate (add lines 1429 to 1431) = _____ 1432
Saskatchewan tax payable (line 1428 minus line 1432 – enter this amount on line 82 of the return) = _____ 1433

Basic federal tax (either line 1115 of Schedule 11 or, if the trust is subject to minimum tax, line 1242 of Schedule 12)

1401

Alberta tax

Basic Alberta tax	(line 1401		$\times 44\%$ =		1440 ■
Surtax	(line 1440	minus \$3,500 =	$\times 8\%$ =	+	1441 ■
Alberta flat rate tax	(taxable income from line 56 of the return		$\times .5\%$ =	+	1442 ■
Adjusted Alberta tax (add lines 1440, 1441, and 1442)					= 1443
Alberta royalty tax rebate (line 18 of 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:	(line 1445	$\times 50\%$ =	-		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 (line 7 of Form T2036)					1451 •
Total Alberta political contributions					C •
Allowable political contribution tax credit (from the calculation for line 1452 in the guide)					+ 1452 ■
Total credits (line 1451 plus line 1452)					= 1453
Alberta tax payable (line 1450 minus line 1453 – enter this amount on line 82 of the return)					= 1454

British Columbia tax

Basic British Columbia tax	(line 1401		$\times 49.5\%$ =		1460 ■
British Columbia foreign tax credit (line 7 of Form T2036)					
British Columbia royalty and deemed income rebate (line 4 of Form T81)					
Subtotal (line 1461 plus line 1462)					= 1463
British Columbia tax before surtax (line 1460 minus line 1463)					= 1464
Surtax					
(line 1464	minus \$5,300 =	$\times 30\%$ =		A	
(line 1464	minus \$8,660 =	$\times 19\%$ =	+	B	
Total surtax (line A plus line B)					= 1465 ■
Adjusted British Columbia tax (line 1464 plus line 1465)					= 1466
Total British Columbia political contributions					C •
Allowable political contribution tax credit (from the calculation for line 1467 in the guide)					- 1467 ■
British Columbia tax payable (line 1466 minus line 1467 – enter this amount on line 82 of the return)					= 1468

Northwest Territories tax

Basic Northwest Territories tax	(line 1401		$\times 45\%$ =		1470 ■
Northwest Territories foreign tax credit (line 7 of Form T2036)					
Total Northwest Territories political contributions					C •
Allowable political contribution tax credit (from the calculation 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 – enter this amount on line 82 of the return)					= 1474

Yukon tax

Basic Yukon tax	(line 1401		$\times 50\%$ =		1478 ■
Surtax	(line 1478	minus \$6,000 =	$\times 5\%$ =	+	1479 ■
Adjusted Yukon tax (line 1478 plus line 1479)					= 1480
Yukon foreign tax credit (line 7 of Form T2036)					1481 •
Total Yukon political contributions					C •
Allowable political contribution tax credit (from the calculation for line 1482 in the guide)					+ 1482 ■
Total credits (line 1481 plus line 1482)					= 1483
Yukon tax payable (line 1480 minus line 1483 – enter this amount on line 82 of the return)					= 1484

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