

Information on Form T3MJ, T3 Provincial and Territorial Taxes for 2006 – Multiple Jurisdictions

Provincial or territorial income tax relating to business income is generally payable to the province or territory where the permanent establishment generating that income is situated.

There are situations where, at the end of the year, a trust resides in a province or territory of Canada, but all or part of the trust's business income for the year was earned and can be allocated to a permanent establishment outside that province or territory, or outside Canada. If this is the case, the trust has to determine the part of its total provincial or territorial tax that is payable to the jurisdiction where it resides and to the other jurisdictions in Canada. In such cases, complete Form T3MJ; **do not** complete the provincial or territorial T3 form applicable to the trust's residency.

The same rules apply if the trust was a non-resident of Canada throughout 2006 and it carried on a business in more than one province or territory in Canada.

Tax and multiple jurisdictions

When tax is payable to multiple jurisdictions, provincial/territorial tax rates are applied to the taxable income from all sources. Certain credits, such as the provincial dividend tax credit, are only allowed if the trust resides in the province. Other credits may be prorated. From this, a "basic provincial/territorial tax" is calculated. The basic tax is then prorated by applying the percentage of income allocated to that province or territory.

Form T3MJ accommodates this calculation for the province or territory of residence and for all jurisdictions where business income was earned.

Form T3MJ

There are four parts to Form T3MJ:

- Part 1 – Allocating income to multiple jurisdictions (common to all, complete in all cases)
- Part 2 – Federal surtax on income the trust earned outside Canada and refundable Quebec abatement (complete if income is allocated to "Other" or to Quebec)
- Part 3 – Provincial and territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated)
- Part 4 – Provincial and territorial taxes (common to all, complete to summarize the trust's total provincial or territorial tax)

T3 PROVINCIAL AND TERRITORIAL TAXES FOR 2006 – MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2006 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2006 (use the date the trust left Canada if it ceased residence in 2006), and all or part of the trust's business income for the year was earned and is allocated to a permanent establishment outside that province or territory, or outside Canada; **or**
- the trust was a non-resident throughout 2006 carrying on business in more than one province or territory in Canada.

Complete and attach to the trust's 2006 T3 return, only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes applicable to the trust.

If the trust has to pay minimum tax, attach a completed Schedule 12, *Minimum Tax*.

Note: All references to schedules on this form and its parts are those relating to the T3 Schedules.

Part 1 – Allocating income to multiple jurisdictions

Enter the total net income from line 50 of the trust's T3 return.

Business income earned in the year: Total of the amounts from lines 06 to 09 of the trust's T3 return	–	1
Excess income: line 1 minus line 2. If negative, enter "0".	=	2
		3

Complete the following allocation chart:

In Column 2: Allocate the amount from line 2 to each province and territory where the trust had a permanent establishment in 2006. See Part XXVI of the *Income Tax Regulations* if you need further instructions.

If the trust is a resident of Quebec, it must allocate to Quebec any business income earned outside Canada in the year.

In Column 3: Allocate to the trust's province or territory of residence the amount from line 3, if any.

In Column 4: If the amount from line 1 is **equal** to or **greater** than line 2, add columns 2 and 3.

If the amount on line 1 is **less than** line 2, determine the percentage of income allocated to each jurisdiction in column 2. Then, multiply the amount on line 1 by each percentage, and enter the result in column 4.

In Column 5: Determine the percentage for each jurisdiction based on the income allocated in column 4.

Column 1	Column 2	Column 3	Column 4	Column 5
Jurisdiction	Allocating business income earned in the year (line 2)	Excess income (line 3)	Income allocated to jurisdiction	% of income allocated to jurisdiction
Newfoundland and Labrador			6911	
Prince Edward Island			6912	
Nova Scotia			6913	
New Brunswick			6914	
Quebec			6915	
Ontario			6916	
Manitoba			6917	
Saskatchewan			6918	
Alberta			6919	
British Columbia			6920	
Yukon			6922	
Northwest Territories			6921	
Nunavut			6924	
Other (outside Canada)			6923	
Totals				100%

- If the trust has income allocated to Quebec (line 6915) or to Other (line 6923) in column 4, complete the applicable section of Part 2.
- If the trust has income allocated to other provinces and territories, complete Parts 3 and 4.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NLMJ, Newfoundland and Labrador tax

Complete this section if the trust has income allocated to Newfoundland and Labrador in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$29,590 or less	more than \$29,590, but not more than \$59,180	more than \$59,180
Enter the amount from line 1.	2		2
Base amount	3 - 0 00	- 29,590 00	- 59,180 00
Line 2 minus line 3	4 =	=	=
Rate	5 x 10.57%	x 16.16%	x 18.02%
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=
Tax on base amount	7 + 0 00	+ 3,128 00	+ 7,909 00
Newfoundland and Labrador tax on taxable income (line 6 plus line 7)	8 =	=	=

Inter vivos trusts (other than grandfathered)

Newfoundland and Labrador tax on taxable income (Amount from line 1) _____ × 18.02% = _____ **9**

Newfoundland and Labrador tax on taxable income (line 8 or line 9) _____ **13011** = _____ **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 13012			
On the first \$200 or less	× 10.57% =		11
On the remainder	× 18.02% =	+	12
Donations and gifts tax credit (line 11 plus line 12)	13014 =		13

Residents of Newfoundland and Labrador only:

Newfoundland and Labrador dividend tax credit:

Line 24 of Schedule 8	× 21.4% =	13018 +	14
Line 31 of Schedule 8	× 25% =	13015 +	15

Newfoundland and Labrador minimum tax carryover:

Line 30 of Schedule 11	× 69.3% =	13016 +	16
Add lines 13 to 16.	=		17

Line 10 minus line 17. If negative, enter "0".

_____ = _____ **18**

Newfoundland and Labrador additional tax for minimum tax purposes
(Amount A from Chart 3 of Schedule 12)

	13002 +	19
Add lines 18 and 19.	13005 =	20

Percentage of income allocated to Newfoundland and Labrador
(from column 5 of the chart in Part 1 of this form)

_____ × _____ % = _____ **21**

Multiply line 20 by the percentage on line 21.

_____ = _____ **22**

If the trust was **not a resident of Newfoundland and Labrador**, enter the amount from line 22 on line 26.

Adjustment for residents of Newfoundland and Labrador

Newfoundland and Labrador dividend tax credit (add lines 14 and 15) _____ **23**

Percentage of income not allocated to Newfoundland and Labrador:

100% **minus** percentage on line 21 _____ × _____ % = _____ **24**

Multiply line 23 by the percentage on line 24. _____ = _____ **25**

Line 22 minus line 25 (if negative, enter "0"); or

if the trust **was not a resident of Newfoundland and Labrador**, enter the amount from line 22.

Adjusted Newfoundland and Labrador income tax = _____ **26**

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3PEMJ, Prince Edward Island tax

Complete this section if the trust has income allocated to Prince Edward Island in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$30,754 or less	more than \$30,754, but not more than \$61,509	more than \$61,509
Enter the amount from line 1.	2		2
Base amount	3 - 0 00	- 30,754 00	- 61,509 00
Line 2 minus line 3	4 =	=	=
Rate	5 x 9.8%	x 13.8%	x 16.7%
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=
Tax on base amount	7 + 0 00	+ 3,014 00	+ 7,258 00
Prince Edward Island tax on taxable income (line 6 plus line 7)	8 =	=	=

Inter vivos trusts (other than grandfathered)

Prince Edward Island tax on taxable income (Amount from line 1) _____ × 16.7% = _____ **9**

Prince Edward Island tax on taxable income (line 8 or line 9) _____ **13101** = _____ **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 13112				
On the first \$200 or less		× 9.8% =		11
On the remainder		× 16.7% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			13114 =	13

Residents of Prince Edward Island only:

Prince Edward Island dividend tax credit:

Line 24 of Schedule 8		× 33.83% =	13118 +	14
Line 31 of Schedule 8		× 32.5% =	13115 +	15
Prince Edward Island minimum tax carryover:				
Line 30 of Schedule 11		× 57.5% =	13116 +	16

Add lines 13 to 16. _____ = _____ **17**

Line 10 minus line 17. If negative, enter "0". _____ = _____ **18**

Prince Edward Island additional tax for minimum tax purposes (Amount D from Chart 3 of Schedule 12) **13102** + _____ **19**

Add lines 18 and 19. _____ **13105** = _____ **20**

Percentage of income allocated to Prince Edward Island (from column 5 of the chart in Part 1 of this form) _____ × % **21**

Multiply line 20 by the percentage on line 21. _____ = _____ **22**

If the trust was **not a resident of Prince Edward Island**, enter the amount from line 22 on line 26.

Adjustment for residents of Prince Edward Island

Prince Edward Island dividend tax credit (add lines 14 and 15) _____ **23**

Percentage of income not allocated to Prince Edward Island:
100% minus percentage on line 21 _____ × % **24**

Multiply line 23 by the percentage on line 24. _____ = _____ **25**

Line 22 minus line 25 (if negative, enter "0"); or if the trust **was not a resident of Prince Edward Island**, enter the amount from line 22. _____ **Adjusted Prince Edward Island income tax** = _____ **26**

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NSMJ, Nova Scotia tax

Complete this section if the trust has income allocated to Nova Scotia in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$29,590 or less	more than \$29,590, but not more than \$59,180	more than \$59,180, but not more than \$93,000	more than \$93,000
Enter the amount from line 1.	2			2
Base amount	3 0 00	29,590 00	59,180 00	93,000 00 3
Line 2 minus line 3	4 =	=	=	= 4
Rate	5 × 8.79%	× 14.95%	× 16.67%	× 17.5% 5
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=	= 6
Tax on base amount	7 + 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00 7
Nova Scotia tax on taxable income (line 6 plus line 7)	8 =	=	=	= 8

Inter vivos trusts (other than grandfathered)

Nova Scotia tax on taxable income (Amount from line 1) _____ × 17.5% = _____ **9**

Nova Scotia tax on taxable income (line 8 or line 9) _____ **13201** _____ **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 13212				
On the first \$200 or less		× 8.79% =		11
On the remainder		× 17.5% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			13214 =	13

Residents of Nova Scotia only:

Nova Scotia dividend tax credit:

Line 24 of Schedule 8		× 28.5% =	13218 +	14
Line 31 of Schedule 8		× 38.5% =	13215 +	15
Nova Scotia minimum tax carryover:				
Line 30 of Schedule 11		× 57.5% =	13216 +	16

Add lines 13 to 16. _____ = _____ **17**

Line 10 minus line 17. If negative, enter "0". _____ = _____ **18**

Nova Scotia additional tax for minimum tax purposes (Amount B from Chart 3 of Schedule 12) **13202** + _____ **19**

Add lines 18 and 19. _____ = _____ **20**

Percentage of income allocated to Nova Scotia (from column 5 of the chart in Part 1 of this form) _____ × % **21**

Multiply line 20 by the percentage on line 21. _____ = _____ **22**

If the trust was **not a resident of Nova Scotia**, enter the amount from line 22 on line 26.

Adjustment for residents of Nova Scotia

Nova Scotia dividend tax credit (add lines 14 and 15)

Percentage of income not allocated to Nova Scotia: 100% minus percentage on line 21

Multiply line 23 by the percentage on line 24. _____ = _____ **25**

Line 22 minus line 25 (if negative, enter "0"); or
if the trust **was not a resident of Nova Scotia**, enter the amount from line 22. _____ = _____ **Adjusted Nova Scotia income tax** **26**

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NBMJ, New Brunswick tax

Complete this section if the trust has income allocated to New Brunswick in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$33,450 or less	more than \$33,450, but not more than \$66,902	more than \$66,902, but not more than \$108,768	more than \$108,768
Enter the amount from line 1.	2			2
Base amount	3	33,450 00	66,902 00	108,768 00
Line 2 minus line 3	4	=	=	=
Rate	5	14.82%	16.52%	17.84%
Multiply the amount on line 4 by the rate on line 5.	6	=	=	=
Tax on base amount	7	3,238 00	8,196 00	15,112 00
New Brunswick tax on taxable income (line 6 plus line 7)	8	=	=	=

Inter vivos trusts (other than grandfathered)

New Brunswick tax on taxable income (Amount from line 1) _____ × 17.84% = _____ **9**

New Brunswick tax on taxable income (line 8 or line 9) **13301** _____ **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 13312				
On the first \$200 or less		× 9.68% =		11
On the remainder		× 17.84% =	+	12
Donations and gifts tax credit (line 11 plus line 12)		13314	=	13

Residents of New Brunswick only:

New Brunswick dividend tax credit:

Line 24 of Schedule 8		× 38.67% =	13318 +	14
Line 31 of Schedule 8		× 18.5% =	13315 +	15

New Brunswick minimum tax carryover:

Line 30 of Schedule 11		× 57% =	13316 +	16
Add lines 13 to 16.		=		17

Line 10 minus line 17. If negative, enter "0".

New Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) **13302** + _____ **19**

Add lines 18 and 19. **13305** = _____ **20**

Percentage of income allocated to New Brunswick (from column 5 of the chart in Part 1 of this form) × _____ % **21**

Multiply line 20 by the percentage on line 21. = _____ **22**

If the trust was **not a resident of New Brunswick**, enter the amount from line 22 on line 28.

Adjustment for residents of New Brunswick

New Brunswick dividend tax credit (add lines 14 and 15) _____ **23**

Percentage of income not allocated to New Brunswick:

100% minus percentage on line 21 × _____ % **24**

Multiply line 23 by the percentage on line 24. = _____ **25**

Line 22 minus line 25 (if negative, enter "0") **Adjusted New Brunswick income tax** = _____ **26**

Residents of New Brunswick only:

Enter the provincial foreign tax credit from Form T2036. **13330** - _____ **27**

Line 26 minus line 27 (if negative, enter "0"); or if the trust was **not a resident of New Brunswick**, enter the amount from line 22. **New Brunswick tax** **13340** = _____ **28**

Enter the amount from line 28 on line 4 in Part 4 of this form.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3ONMJ, Ontario tax (continued)

Enter the amount from line 26 on the previous page. _____ **26**

Ontario surtax

(Line 26	_____	minus \$4,016) × 20% (if negative, enter "0") =	_____	27		
(Line 26	_____	minus \$5,065) × 36% (if negative, enter "0") =	+	_____	28	
Add lines 27 and 28.			=	_____	29	
				▶ 13410	+	
Add lines 26 and 29.					=	30

Residents of Ontario only: Enter the provincial foreign tax credit from Form T2036. _____ **13430** - **31**
 Line 30 minus line 31. If negative, enter "0". **Ontario tax** 13460 = **32**

Enter the amount from line 32 on line 5 in Part 4 of this form.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3MBMJ, Manitoba tax

Complete this section if the trust has income allocated to Manitoba in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ 1

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$30,544 or less	more than \$30,544, but not more than \$65,000	more than \$65,000
Enter the amount from line 1.	2		2
Base amount	3	30,544 00	65,000 00
Line 2 minus line 3	4		
Rate	5	13.5%	17.4%
Multiply the amount on line 4 by the rate on line 5.	6		
Tax on base amount	7	3,329 00	7,981 00
Manitoba tax on taxable income (line 6 plus line 7)	8		

Inter vivos trusts (other than grandfathered)

Manitoba tax on taxable income (Amount from line 1) _____ × 17.4% = _____ 9

Manitoba tax on taxable income (line 8 or line 9) _____ **14021** = _____ 10

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 14012				
On the first \$200 or less		× 10.9% =		11
On the remainder		× 17.4% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			14014 =	13

Residents of Manitoba only:

Manitoba dividend tax credit:

Line 24 of Schedule 8		× 35.44% =	14018 +	14
Line 31 of Schedule 8		× 24.35% =	14015 +	15

Manitoba minimum tax carryover:

Line 30 of Schedule 11		× 50% =	14016 +	16
Add lines 13 to 16.			=	▶ 17
Line 10 minus line 17. If negative, enter "0".			=	18

Manitoba family tax reduction: Basic reduction

Net income from line 50 of the T3 return		× 1% =	14120 –	19
Line 19 minus line 20. If negative, enter "0".			=	▶ 21
Line 18 minus line 21. If negative, enter "0".			=	22

Manitoba additional tax for minimum tax purposes (Amount G from Chart 3 of Schedule 12) **14002** + _____ 23

Add lines 22 and 23. **14005** = _____ 24

Percentage of income allocated to Manitoba (from column 5 of the chart in Part 1 of this form) _____ × % _____ 25

Multiply line 24 by the percentage on line 25. _____ = _____ 26

If the trust was **not a resident of Manitoba**, enter the amount from line 26 on line 30 on the next page.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 26 on the previous page.

Adjustment for residents of Manitoba

Manitoba dividend tax credit (add lines 14 and 15 on the previous page)

_____ 27

Percentage of income not allocated to Manitoba:

100% **minus** percentage on line 25

× _____ % 28

Multiply line 27 by the percentage on line 28.

= _____ ▶

– _____ 29

Line 26 minus line 29 (if negative, enter "0"); **or**
if the trust **was not a resident of Manitoba**, enter the amount from line 26.

**Adjusted Manitoba
income tax**

= _____ 30

Manitoba allowable political contribution tax credit:

Enter the credit calculated in the chart below.

(maximum \$650) 14140 ■ _____ 31

Residents of Manitoba only:

Enter the provincial foreign tax credit from Form T2036.

14080 ● + _____ 32

Add lines 31 and 32.

= _____ ▶

– _____ 33

Line 30 minus line 33. If negative, enter "0".

Manitoba tax

14170 = _____ 34

Enter the amount from line 34 on line 6 in Part 4 of this form.

Chart for line 31 – Manitoba allowable political contribution tax credit

Total Manitoba political contributions made in 2006

14141 ● _____ 35

Determine the amount to enter on line 31 as follows:

- if the trust's contributions (on line 35) are **more than \$1,275**, enter \$650 on line 31; or
- if the trust's contributions are **\$1,275 or less**, use the amount on line 35 to determine which **ONE** of the following columns to complete.

		If line 35 is \$400 or less	If line 35 is more than \$400, but not more than \$750	If line 35 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 35.	36	_____	_____	_____	36
Contribution base	37	– 0 00	– 400 00	– 750 00	37
Line 36 minus line 37	38	= _____	= _____	= _____	38
Credit rate	39	× 75%	× 50%	× 33.33%	39
Multiply line 38 by line 39.	40	= _____	= _____	= _____	40
Base credit	41	+ 0 00	+ 300 00	+ 475 00	41
Allowable credit – line 40 plus line 41	42	= _____	= _____	= _____	42

Enter this amount on line 31.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3SKMJ, Saskatchewan tax

Complete this section if the trust has income allocated to Saskatchewan in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$37,579 or less	more than \$37,579, but not more than \$107,367	more than \$107,367
Enter the amount from line 1.	2 _____	_____	_____ 2
Base amount	3 _____ 0 00	_____ 37,579 00	_____ 107,367 00 3
Line 2 minus line 3	4 _____	_____	_____ 4
Rate	5 × _____ 11%	× _____ 13%	× _____ 15% 5
Multiply the amount on line 4 by the rate on line 5.	6 _____	_____	_____ 6
Tax on base amount	7 + _____ 0 00	+ _____ 4,134 00	+ _____ 13,206 00 7
Saskatchewan tax on taxable income (line 6 plus line 7)	8 _____	_____	_____ 8

Inter vivos trusts (other than grandfathered)

Saskatchewan tax on taxable income (Amount from line 1) _____ × 15% = _____ **9**

Saskatchewan tax on taxable income (line 8 or line 9) **14201** _____ **10**

Saskatchewan farm and small business capital gains tax credit (from Form T3SK(CG)) **14204** _____ **11**

Subtotal (line 10 minus line 11) _____ **12**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 14212 _____			
On the first \$200 or less	× 11% =	_____	13
On the remainder	× 15% =	_____ + _____	14
Donations and gifts tax credit (line 13 plus line 14)		14214 _____ = _____	15

Residents of Saskatchewan only:

Saskatchewan dividend tax credit:

Line 24 of Schedule 8 _____	× 35.44% =	14218 _____ + _____	16
Line 31 of Schedule 8 _____	× 40% =	14215 _____ + _____	17

Saskatchewan minimum tax carryover:

Line 30 of Schedule 11 _____	× 50% =	14216 _____ + _____	18
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Add lines 15 to 18. _____ = _____ **19**

Line 12 minus line 19. If negative, enter "0". _____ = _____ **20**

Saskatchewan additional tax for minimum tax purposes (Amount H from Chart 3 of Schedule 12) **14202** _____ + _____ **21**

Add lines 20 and 21. _____ = _____ **22**

Percentage of income allocated to Saskatchewan (from column 5 of the chart in Part 1 of this form) _____ × _____ % **23**

Multiply line 22 by the percentage on line 23. _____ = _____ **24**

If the trust was **not a resident of Saskatchewan**, enter the amount from line 24 on line 28.

Adjustment for residents of Saskatchewan

Saskatchewan dividend tax credit (add lines 16 and 17) _____ **25**

Percentage of income not allocated to Saskatchewan:

100% minus percentage on line 23 _____ × _____ % **26**

Multiply line 25 by the percentage on line 26. _____ = _____ **27**

Line 24 minus line 27 (if negative, enter "0"); or **Adjusted Saskatchewan income tax**
if the trust **was not a resident of Saskatchewan**, enter the amount from line 24. _____ = _____ **28**

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3SKMJ, Saskatchewan tax (continued)

Enter the amount from line 28 on the previous page.

Residents of Saskatchewan only:

Enter the provincial foreign tax credit from Form T2036. 14290 • 29

Enter the trust's Saskatchewan royalty tax rebate from Form T82. 14310 • + 30

Saskatchewan allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$650) 14320 ■ + 31

Add lines 29 to 31. = ▶ 32

Line 28 minus line 32. If negative, enter "0". = 33

Labour-sponsored venture capital corporation tax credit (for residents of Saskatchewan only)

For investments in venture capital corporations that are registered in Saskatchewan:

Enter the trust's tax credit from Slip T2C (SASK.) (maximum \$1,000) 34

For investments in venture capital corporations that are registered federally only:

Enter the trust's tax credit from Slip T2C (SASK.) (maximum \$525) + 35

Add lines 34 and 35. (maximum \$1,000) = ▶ 36

Line 33 minus line 36. If negative, enter "0". 14303 • - 37

Saskatchewan tax 14330 = 37

Enter the amount from line 37 on line 7 in Part 4 of this form.

Chart for line 31 – Saskatchewan allowable political contribution tax credit

Total Saskatchewan political contributions made in 2006 14321 • 38

Determine the amount to enter on line 31 as follows:

- if the trust's contributions (on line 38) are **more than \$1,275**, enter \$650 on line 31; or
- if the trust's contributions are **\$1,275 or less**, use the amount on line 38 to determine which **ONE** of the following columns to complete.

		If line 38 is \$400 or less	If line 38 is more than \$400, but not more than \$750	If line 38 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 38.	39				39
Contribution base	40	0 00	400 00	750 00	40
Line 39 minus line 40	41	=	=	=	41
Credit rate	42	x 75%	x 50%	x 33.33%	42
Multiply line 41 by line 42.	43	=	=	=	43
Base credit	44	+ 0 00	+ 300 00	+ 475 00	44
Allowable credit – line 43 plus line 44	45	=	=	=	45
Enter this amount on line 31.					

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3ABMJ, Alberta tax (continued)

Chart for lines 22 and 24 – Alberta allowable political contribution tax credit

Complete this calculation for **each** type of Alberta political contribution.

Determine the amount to enter on line 22 or 24 as follows:

- if the trust's contributions (on line 21 or 23) are **more than \$2,300**, enter \$1,000 on line 22 or 24; or
- if the trust's contributions are **\$2,300 or less**, use the amount on line 21 or 23 to determine which **ONE** of the following columns to complete.

	If the amount is \$200 or less	If the amount is more than \$200, but not more than \$1,100	If the amount is more than \$1,100, but not more than \$2,300
Total Alberta political contributions from line 21 or 23 on the previous page.	30	30	30
Contribution base	31 – 0 00	31 – 200 00	31 – 1100 00
Line 30 minus line 31	32 =	32 =	32 =
Credit rate	33 × 75%	33 × 50%	33 × 33.33%
Multiply line 32 by line 33.	34 =	34 =	34 =
Base credit	35 + 0 00	35 + 150 00	35 + 600 00
Allowable credit – line 34 plus line 35	36 =	36 =	36 =
Enter this amount on line 22 or 24 on the previous page.			

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3BCMJ, British Columbia tax

Complete this section if the trust has income allocated to British Columbia in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.

	If line 1 is \$33,755 or less	If line 1 is more than \$33,755, but not more than \$67,511	If line 1 is more than \$67,511, but not more than \$77,511	If line 1 is more than \$77,511, but not more than \$94,121	If line 1 is more than \$94,121	
Line 2 minus line 3 (cannot be negative)	0 00	33,755 00	67,511 00	77,511 00	94,121 00	2
Multiply line 4 by the rate on line 5.	x 6.05%	x 9.15%	x 11.7%	x 13.7%	x 14.7%	3
Tax on income base	+ 0 00	+ 2,042 00	+ 5,131 00	+ 6,301 00	+ 8,577 00	4
British Columbia tax on taxable income Add lines 6 and 7.	=	=	=	=	=	5

Inter vivos trusts (other than grandfathered)

British Columbia tax on taxable income (Amount from line 1) _____ × 14.7% = _____ **9**

British Columbia tax on taxable income (line 8 or line 9) _____ **14601** **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 14612				
On the first \$200 or less		× 6.05% =		11
On the remainder		× 14.7% =	+	12

Donations and gifts tax credit (line 11 plus line 12) **14614** = _____ **13**

Residents of British Columbia only:

British Columbia dividend tax credit:

Line 24 of Schedule 8		× 38.67% =	14618 +	14
Line 31 of Schedule 8		× 25.5% =	14615 +	15

British Columbia minimum tax carryover:

Line 30 of Schedule 11		× 39.67% =	14616 +	16
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Add lines 13 to 16. _____ = _____ **17**

Line 10 minus line 17. If negative, enter "0". _____ = _____ **18**

British Columbia additional tax for minimum tax purposes (Amount J from Chart 3 of Schedule 12) **14602** + _____ **19**

Add lines 18 and 19. _____ = _____ **20**

Percentage of income allocated to British Columbia (from column 5 of the chart in Part 1 of this form) _____ × % _____ **21**

Multiply line 20 by the percentage on line 21. _____ = _____ **22**

If the trust was **not a resident of British Columbia**, enter the amount from line 22 on line 26.

Adjustment for residents of British Columbia

British Columbia dividend tax credit (add lines 14 and 15) _____ **23**

Percentage of income not allocated to British Columbia:

100% minus percentage on line 21 _____ × % _____ **24**

Multiply line 23 by the percentage on line 24. _____ = _____ **25**

Line 22 minus line 25 (if negative, enter "0"); or if the trust was **not a resident of British Columbia**, enter the amount from line 22. **Adjusted British Columbia income tax** = _____ **26**

Residents of British Columbia only: Enter the provincial foreign tax credit from Form T2036. **14610** - _____ **27**

Line 26 minus line 27 _____ = _____ **28**

Enter the British Columbia royalty and deemed income addition to tax (negative amount on line 4 of Form T81(IND)). **14621** + _____ **29**

Add lines 28 and 29. _____ = _____ **30**

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3YTMJ, Yukon tax

Complete this section if the trust has income allocated to Yukon in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$36,378 or less	more than \$36,378, but not more than \$72,756	more than \$72,756, but not more than \$118,285	more than \$118,285
Enter the amount from line 1.	2			2
Base amount	3	36,378 00	72,756 00	118,285 00
Line 2 minus line 3	4	=	=	=
Rate	5	7.04%	9.68%	11.44%
Multiply the amount on line 4 by the rate on line 5	6	=	=	=
Tax on base amount	7	0 00	2,561 00	6,082 00
Yukon tax on taxable income (line 6 plus line 7)	8	=	=	=

Inter vivos trusts (other than grandfathered)

Yukon tax on taxable income (Amount from line 1) _____ × 12.76% = _____ **9**

Yukon tax on taxable income (line 8 or line 9) _____ **14801** **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 14812				
On the first \$200 or less		× 7.04% =		11
On the remainder		× 12.76% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			14814 =	13

Yukon dividend tax credit:

Line 24 of Schedule 8		× 35.44% =	14818 +	14
Line 31 of Schedule 8		× 22.24% =	14815 +	15

Yukon minimum tax carryover:

Line 30 of Schedule 11		× 44% =	14816 +	16
Add lines 13 to 16.			=	17

Line 10 minus line 17. If negative, enter "0". _____ **18**

Yukon additional tax for minimum tax purposes (Amount M from Chart 3 of Schedule 12) **14802** + _____ **19**

Add lines 18 and 19. _____ **14805** = _____ **20**

Percentage of income allocated to Yukon (from column 5 of the chart in Part 1 of this form) _____ × % _____ **21**

Multiply line 20 by the percentage on line 21. _____ **Adjusted Yukon income tax** = _____ **22**

Yukon surtax

Amount from line 22				23
Base amount		6,000 00		24
Line 23 minus line 24. If negative, enter "0".		=		25
Rate		5%		26
Multiply line 25 by the rate on line 26.		=	14790 +	27
Add lines 22 and 27.			=	28

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036. **14810** _____ **29**

Yukon allowable political contribution tax credit:

Enter the credit calculated in the chart on the next page. (maximum \$500) **14820** + _____ **30**

Add lines 29 and 30. _____ **Yukon tax** **14840** = _____ **31**

Line 28 minus line 31. If negative, enter "0". _____ **32**

Enter the amount from line 32 on line 10 in Part 4 of this form.

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3YTMJ, Yukon tax (continued)

Chart for line 30 – Yukon allowable political contribution tax credit

Total Yukon political contributions made in 2006 14821 **33**

Determine the amount to enter on line 30 (on the previous page) as follows:

- if the trust's contributions (on line 33) are **more than \$1,150**, enter \$500 on line 30; or
- if the trust's contributions are **\$1,150 or less**, use the amount on line 33 to determine which **ONE** of the following columns to complete.

		If line 33 is \$100 or less	If line 33 is more than \$100, but not more than \$550	If line 33 is more than \$550, but not more than \$1,150	
Enter the trust's total contributions from line 33.	34				34
Contribution base	35	0 00	100 00	550 00	35
Line 34 minus line 35	36	=	=	=	36
Credit rate	37	75%	50%	33.33%	37
Multiply line 36 by line 37	38	=	=	=	38
Base credit	39	0 00	75 00	300 00	39
Allowable credit – line 38 plus line 39	40	=	=	=	40
Enter this amount on line 30 on the previous page.					

In addition to the credits included here, the trust may also be eligible for the following credits if it is a resident of the Yukon (attach the completed forms to the trust's T3 return):

- Mineral exploration tax credit (use Form T1199); and
- Research and development tax credit (use Form T1232).

Claim these two tax credits on line 91 of the trust's T3 return. For the mineral exploration tax credit, enter the amount of credit from Form T1199, *Yukon Mineral Exploration Tax Credit*, on line 91. For the research and development tax credit, enter the amount of credit from Form T1232, *Yukon Research and Development Tax Credit (Individuals)*, on line 91. In both cases, specify the type of credit in the blank space provided at line 91 and attach a copy of the form to the return.

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NTMJ, Northwest Territories tax

Complete this section if the trust has income allocated to Northwest Territories in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$34,555 or less	more than \$34,555, but not more than \$69,110	more than \$69,110, but not more than \$112,358	more than \$112,358
Enter the amount from line 1.	2			
Base amount	3	34,555 00	69,110 00	112,358 00
Line 2 minus line 3	4	=	=	=
Rate	5	8.6%	12.2%	14.05%
Multiply line 4 by the rate on line 5.	6	=	=	=
Tax on base amount	7	2,039 00	5,010 00	10,287 00
Northwest Territories tax on taxable income (line 6 plus line 7)	8	=	=	=

Inter vivos trusts (other than grandfathered)

Northwest Territories tax on taxable income (Amount from line 1) _____ × 14.05% = _____ **9**

Northwest Territories tax on taxable income (line 8 or line 9) _____ **14701** **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 14712				
On the first \$200 or less		× 5.9% =		11
On the remainder		× 14.05% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			14714 =	13

Northwest Territories dividend tax credit:

Line 24 of Schedule 8		× 37.06% =	14718 +	14
Line 31 of Schedule 8		× 30% =	14715 +	15

Northwest Territories minimum tax carryover:

Line 30 of Schedule 11		× 45% =	14716 +	16
Add lines 13 to 16.			=	17

Line 10 minus line 17. If negative, enter "0". _____ **18**

Northwest Territories additional tax for minimum tax purposes (Amount L from Chart 3 of Schedule 12) **14702** + _____ **19**

Add lines 18 and 19. _____ **14705** = _____ **20**

Percentage of income allocated to Northwest Territories (from column 5 of the chart in Part 1 of this form) _____ × % _____ **21**

Multiply line 20 by the percentage on line 21. _____ **Adjusted Northwest Territories income tax** = _____ **22**

Residents of Northwest Territories only:

Enter the provincial foreign tax credit from Form T2036. _____ **14710** _____ **23**

Northwest Territories allowable political contribution tax credit:

Enter the credit calculated in the chart on the next page. (maximum \$500) **14720** + _____ **24**

Add lines 23 and 24. _____ = _____ **25**

Line 22 minus line 25. If negative, enter "0". _____ = _____ **26**

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NTMJ, Northwest Territories tax (continued)

Enter the amount from line 26 on the previous page.

26

Risk capital investment tax credit

Labour-sponsored venture capital corporation tax credit

Cost of shares from

Slip T2C(NWT) (maximum \$100,000)	14749	•		A		
Enter the amount from line A or \$5,000, whichever is less.	-			B	× 15% =	27
Line A minus line B	=			C	× 30% =	28

Community-endorsed venture capital corporation and territorial business corporation direct investment tax credits

Cost of shares from

Slip T2C(NWT) (maximum \$100,000)	14754	•		× 30% =	+	29
Add lines 27 to 29.				=		30
Add: Unused risk capital investment tax credit from previous years	14755	•		+		31
Add lines 30 and 31.				=		32

Annual limit			30,000	00	33	
Amount from line 27	-				34	
Line 33 minus line 34	=				▶	35

Enter the amount from line 32 or 35, whichever is less. **Risk capital investment tax credit** 14753 • - 36

Line 26 minus line 36. If negative, enter "0". **Northwest Territories tax** 14740 = 37

Enter the amount from line 37 on line 11 in Part 4 of this form.

Unused risk capital investment tax credit

Enter the amount from line 32.						38
Enter the amount from line 36.				-		39
Line 38 minus line 39						40
Total credit available for carryback						14756 • =

Chart for line 24 – Northwest Territories allowable political contribution tax credit

Total Northwest Territories political contributions made in 2006 14721 • 41

Determine the amount to enter on line 24 on the previous page as follows:

- if the trust's contributions (on line 41) are **more than \$900**, enter \$500 on line 24; or
- if the trust's contributions are **\$900 or less**, use the amount on line 41 to determine which **ONE** of the following columns to complete.

	If line 41 is \$100 or less		If line 41 is more than \$100, but not more than \$900	
Enter the trust's total contributions from line 41.	42			42
Contribution base	43	- 0 00	- 100 00	43
Line 42 minus line 43	44	=	=	44
Credit rate	45	× 100%	× 50%	45
Multiply line 44 by line 45.	46	=	=	46
Base credit	47	+ 0 00	+ 100 00	47
Allowable credit – line 46 plus line 47	48	=	=	48

Enter this amount on line 24 on the previous page.

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NUMJ, Nunavut tax

Complete this section if the trust has income allocated to Nunavut in column 4 of the chart in Part 1 of this form.

Taxable income (line 56 of the T3 return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$36,378 or less	more than \$36,378, but not more than \$72,756	more than \$72,756, but not more than \$118,285	more than \$118,285
Enter the amount from line 1.	2			2
Base amount	3	36,378	72,756	118,285
Line 2 minus line 3	4			
Rate	5	7%	9%	11.5%
Multiply line 4 by the rate on line 5.	6			
Tax on base amount	7	1,455	4,002	8,099
Nunavut tax on taxable income (line 6 plus line 7)	8			

Inter vivos trusts (other than grandfathered)

Nunavut tax on taxable income (Amount from line 1) _____ × 11.5% = _____ **9**

Nunavut tax on taxable income (line 8 or line 9) _____ **13701** **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11	13712				
On the first \$200 or less		× 4% =			11
On the remainder		× 11.5% =	+		12
Donations and gifts tax credit (line 11 plus line 12)				13714	13

Nunavut dividend tax credit:

Line 24 of Schedule 8		× 20% =	13718	+		14
Line 31 of Schedule 8		× 20% =	13715	+		15

Nunavut minimum tax carryover:

Line 30 of Schedule 11		× 45% =	13716	+		16
Add lines 13 to 16.				=		17

Line 10 minus line 17. If negative, enter "0".

Nunavut additional tax for minimum tax purposes (Amount K from Chart 3 of Schedule 12) 13702 + _____ **19**

Add lines 18 and 19. _____ 13705 = _____ **20**

Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) _____ × _____ % **21**

Multiply line 20 by the percentage on line 21. **Adjusted Nunavut income tax** = _____ **22**

Residents of Nunavut only:

Enter the provincial foreign tax credit from Form T2036. _____ 13550 **23**

Nunavut allowable political contribution tax credit:

Enter the credit calculated in the chart on the next page. (maximum \$500) 13610 + _____ **24**

Unused risk capital investment tax credit (see instructions on next page) _____ + _____ **25**

Add lines 23 to 25. _____ = _____ **26**

Line 22 minus line 26. If negative, enter "0". **Nunavut tax** 13700 = _____ **27**

Enter the amount from line 27 on line 12 in Part 4 of this form.

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NUMJ, Nunavut tax (continued)

Chart for line 24 – Nunavut allowable political contribution tax credit

Total Nunavut political contributions made in 2006 13620 • | 28

Determine the amount to enter on line 24 on the previous page as follows:

- if the trust's contributions (on line 28) are **more than \$900**, enter \$500 on line 24; or
- if the trust's contributions are **\$900 or less**, use the amount on line 28 to determine which **ONE** of the following columns to complete.

	If line 28 is \$100 or less	If line 28 is more than \$100 , but not more than \$900
Enter the trust's total contributions from line 28.	29	29
Contribution base	30 – 0 00	30 – 100 00
Line 29 minus line 30	31 =	31 =
Credit rate	32 × 100%	32 × 50%
Multiply line 31 by line 32.	33 =	33 =
Base credit	34 + 0 00	34 + 100 00
Allowable credit – line 33 plus line 34	35 =	35 =

Enter this amount on line 24 on the previous page.

Line 25 – Unused risk capital investment tax credit

The trust can claim the following unused Nunavut tax credits:

- labour-sponsored venture capital corporation tax credit;
- community-endorsed venture capital corporation tax credit; and
- territorial business corporation direct investment tax credit.

The trust may not need to use the entire amount of the unused credit to reduce the territorial tax payable to zero. In this case, it can carry forward the unused amount up to seven years after the year in which the investment was made. If the trust wants to carry an amount forward, attach a letter to the return telling us:

- the amount of the carryforward;
- the year(s) of the original investment; and
- the year(s) to which the trust wants the amount applied.

Enter, on line 25 on the previous page, the amount of the unused risk capital investment tax credit from previous years or \$30,000, whichever is less.

Part 4 – Provincial and territorial taxes

Newfoundland and Labrador

Enter the amount from line 34 of Section T3NLMJ in Part 3.

_____ | _____ 1

Prince Edward Island

Enter the amount from line 37 of Section T3PEMJ in Part 3.

+ _____ | _____ 2

Nova Scotia

Enter the amount from line 36 of Section T3NSMJ in Part 3.

+ _____ | _____ 3

New Brunswick

Enter the amount from line 28 of Section T3NBMJ in Part 3.

+ _____ | _____ 4

Ontario

Enter the amount from line 32 of Section T3ONMJ in Part 3.

+ _____ | _____ 5

Manitoba

Enter the amount from line 34 of Section T3MBMJ in Part 3.

+ _____ | _____ 6

Saskatchewan

Enter the amount from line 37 of Section T3SKMJ in Part 3.

+ _____ | _____ 7

Alberta

Enter the amount from line 29 of Section T3ABMJ in Part 3.

+ _____ | _____ 8

British Columbia

Enter the amount from line 35 of Section T3BCMJ in Part 3.

+ _____ | _____ 9

Yukon

Enter the amount from line 32 of Section T3YTMJ in Part 3.

+ _____ | _____ 10

Northwest Territories

Enter the amount from line 37 of Section T3NTMJ in Part 3.

+ _____ | _____ 11

Nunavut

Enter the amount from line 27 of Section T3NUMJ in Part 3.

+ _____ | _____ 12

Provincial and territorial taxes

Add lines 1 to 12. Enter this amount on line 82 of the T3 return.

_____ | _____ 13