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

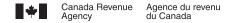
When tax is payable to multiple jurisdictions, provincial/territorial tax rates are applied to the taxable income from all sources. Certain credits, such as the provincial dividend tax credit, are only allowed if the trust resides in the province. Other credits may be prorated. From this, a "basic provincial/territorial 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.			1
Business income earned in the year: Total of the amounts from lines 06 to 09 of the trust's T3 return	_		2
Excess income: line 1 minus line 2. If negative, enter "0".	=	;	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 2 – Federal surtax on income the trust earned outside Canada and refundable Quebec abatement

If the trust is subject to minimum tax, **do not** complete lines 4 to 9. Instead, calculate the federal surtax on income earned outside Canada on Schedule 12. If the trust has income allocated to Quebec, continue on line 10.

Enter the trust's basic federal tax from line 31 of Schedule 11.	ı		
Federal surtax on income the trust earned outside Canada			
Complete this section only if the trust has income allocated to Other (line 6923) in Part 1, and it is not subject to m	ninimum	tax.	
Enter the amount from line 4.		1	_
Enter the percentage of income the trust allocated to Other on line 6923 (from column 5 of the chart in Part 1).	×	%	_ 6
Multiply line 5 by the percentage on line 6.	^	70	— ,
	=	400/	— '。
Federal surtax rate	×	48%	— °
Multiply line 7 by the rate on line 8. Federal surtax on income earned outside Canada	<u>=</u>		9
Enter the amount from line 9 on line 32 of Schedule 11.			
Refundable Quebec abatement			
Complete this section only if the trust has income allocated to Quebec (line 6915) in Part 1.			
Enter the amount from line 4 or, if the trust is subject to minimum tax, the amount from line 52 of			
Schedule 12.			10
Enter the percentage of income the trust allocated to Quebec on line 6915 (from column 5 of the chart in			_
Part 1).	×	%	11

×

Refundable Quebec abatement

16.5%

13

Enter the amount from line 14 on line 87 of the T3 return.

Multiply line 10 by the percentage on line 11.

Rate for the refundable Quebec abatement

Multiply line 12 by the rate on line 13.

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.			more than \$29,5 but not more th	-		
If the amount from line 1 is:		\$29,590 or less	\$59,180		more than \$59,1	180
Enter the amount from line 1. Base amount	2 2	0 00	- 29,590	00	- 59,180	2 00 3
Line 2 minus line 3	4 =	0 00	=		=	4
Rate	5 ×	10.57%	× 16.16%		× 18.02%	5
Multiply the amount on line 4 by the rate on line 5.	6 =	10.07 70	- 10.1070		- 10.0270	— 6
Tax on base amount	7 +	0 00	+ 3,128	00	+ 7,909	00 7
Newfoundland and Labrador tax on taxable income	' ⊬	0 00	1 3,120	00	1 7,909	00 '
(line 6 plus line 7)	8 =		L		_	8
(iiile o pius iiile 1)	о <u> -</u>		<u> </u>			。
Intervives trusts (other than grandfathered)						
Inter vivos trusts (other than grandfathered)	ina 1\	I	·· 40.000/	_	1	•
Newfoundland and Labrador tax on taxable income (Amount from I	ine 1)		× 18.02%	<u>=</u>		9
No. for all and a state of a stat	0)				_	40
Newfoundland and Labrador tax on taxable income (line 8 or l	ine 9)			13011		10
Donations and gifts tax credit						
Total donations and gifts:	1					
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			1			
minimum tax carryover:						
Line 30 of Schedule 11		× 69.3% = 13016	+	16		
Add lines 13 to 16.	<u> </u>		=	`		17
Line 10 minus line 17. If negative, enter "0".					=	18
Newfoundland and Labrador additional tax for minimum tax pu	irnoses	<u> </u>				
(Amount A from Chart 3 of Schedule 12)	p 0 0 0 0			13002	5 +	19
Add lines 18 and 19.				13005		13 20
Percentage of income allocated to Newfoundland and Labrade	or			10000		
(from column 5 of the chart in Part 1 of this form)	0.				× %	21
Multiply line 20 by the percentage on line 21.				_	= /0	
Multiply line 20 by the percentage of line 21.				_		
If the trust was not a resident of Newfoundland and Labrad	lor ent	er the amount from li	ne 22 on line 26			
in the trust was not a resident of Newtoundland and Labrad	ioi, cit		ric 22 on line 20.			
Adjustment for residents of Newfoundland and Labrador						
Adjustment for residents of Newfoundland and Labrador	and 1E	١	İ	23		
Newfoundland and Labrador dividend tax credit (add lines 14)		23		
Percentage of income not allocated to Newfoundland and Lab	nador:		0/	•		
100% minus percentage on line 21			× %	24	i	
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 Labrad	dor,	-	d Newfoundland			
enter the amount from line 22.		l	_abrador income	tax	=	26
						

Section T3NLMJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 26 on the previous page.							:	26
Newfoundland and Labrador surtax								
Amount from line 26				27				
Base amount	_	7,032	00	28				
Line 27 minus line 28. If negative, enter "0".	=			29				
Rate	×	9%	6	30				
Multiply line 29 by the rate on line 30.	=			- ▶	13030 ■	+		31
Add lines 26 and 31.			•			=		32
Residents of Newfoundland and Labrador only: Enter the	provincial foreign tax cre	dit from F	orm	T2036	13060 •	_		33
Line 32 minus line 33	Newfoundla	nd and La	abrac	or ta	X 13090	=		34

Enter the amount from line 34 on line 1 in Part 4 of this form.

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.

	1
more than \$6	1,509_
= × 16.7% =	4 % 5 6
	9
	 10
_	17
=	18
+ = x =	19 20 % 21 22
<u>-</u>	25
	× 16.7% = + 7,258 = + + + + + + + + + + + + + + + + + +

Section T3PEMJ, Prince Edward Island tax (continued)

26											orevious page.	from line 26 on the	er the amount fro
												land surtay	nce Edward Islar
			27	1									mount from line 2
			28	00	5,200		_					3 20	ase amount
			29		0,200	=					nter "0".	ne 28. If negative, e	
			30	6	10%	×	_					<u> </u>	ate
			31	Ì		=	_).	y the rate on line 3	
32		13110 ■ +	_ ▶	6	9	×					n line 21.	by the percentage o	ultiply line 31 by
33		=	- -									32.	lines 26 and 32.
							_				only:	ice Edward Island	idents of Prince
			34			5	13130			36.		al foreign tax credit	
							_	lit:	cre	tion tax	itical contribut	land allowable pol	nce Edward Islan
			35			+	13140	ım \$500)				lculated in the char	
36		_	_ ▶			=	_	<u> </u>		,		35.	lines 34 and 35.
37		13160 =	d tax	Islan	dward	rince E	_ P				er "0".	36. If negative, ent	33 minus line 36
										is form	2 in Part 4 of th	from line 37 on line	er the amount fro
			_ 38			3	13141		.006	ade in 2	contributions m	vard Island political	otal Prince Edwar
					r	ne 35; (on line 3	noun	t han \$1 ,′ e the am	38) are more t 1 50 or less , use	mount to enter on li ontributions (on line ontributions are \$1, which ONE of the fo	if the trust's cont if the trust's cont
•	ne 38 is nan \$550 , b e than \$1,1	more that		\$100	If line re than more t			If line 38 3100 or le					
39							1			39	om line 38.	total contributions f	nter the trust's tot
00 40	550 00	_	00	100		_	00	C	_	40		е	ontribution base
41		=				=			=	41		ne 40	ne 39 minus line
42	33.33%	× ;		50%		×	6	75°	×	42			edit rate
43		=				=			=	43		y line 42.	ultiply line 41 by l
00 44	300 00	+	00	75		+	00	C	+	44			ase credit
45		=				=			=	45	4	- line 43 plus line 4	lowable credit – I
												nt on line 35.	nter this amount o
	33.33%	× ; = +		50%		× = +		759	= × = +	41 42 43 44	4	oy line 42. - line 43 plus line 4	ne 39 minus line redit rate ultiply line 41 by lase credit lowable credit – I

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.

Testamentary trusts or grandfathered inter			sts											
Use the amount on line 1 to determine which	one	of the												
following columns you have to complete.						ore than \$29 It not more t			e than \$5 t not more					
If the amount from line 1 is:		\$29	, 590 or le	ess	bu	\$ 59,180	lliall	bu	\$93,000		mo	ore than \$9	3.000	
THE CHICATE HOLD HILD TIO.			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	400,100			+00,00			,, o a.a., ç o	-,	-
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%	, D	×	14.95%	0	×	16.67	%	×	17.5%	6	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	5 00	+	12,662	00	7
Nova Scotia tax on taxable income														1
(line 6 plus line 7)	8	=			=_			=			<u>=</u>			8
Inter vivos trusts (other than grandfathered)													1	
Nova Scotia tax on taxable income	(An	nount fr	om line	<u>1)</u>					× 17.5%	<u>6 =</u>				9
	. ,										_		1	
Nova Scotia tax on taxable income (line 8 or I	ine 9))								1320	14			_1(
Donations and sifts too and life														
Donations and gifts tax credit														
Total donations and gifts:		1												
Line 17 of Schedule 11 13212 •					,				1					
On the first \$200 or less					<u> 79% =</u>	_			_	11				
On the remainder		10)		× 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		1		00	E0/ -	100100	١.		1	4.4				
					.5% =	_	+			14				
Line 31 of Schedule 8				× 38	.5% =	13215 ●	Τ			15				
Nova Scotia minimum tax carryover:		1			- 0/		١.		1	40				
Line 30 of Schedule 11				× 57	.5% =	13216 ●				16			1	4.
Add lines 13 to 16.							=							- 17
Line 10 minus line 17. If negative, enter "0".				/ ^		4 D for C) 0	-10-	la a alcela d	10)	=			_ 18
Nova Scotia additional tax for minimum tax pu	urpo	ses		(2	mour	nt B from C	nart 3	of Sc	nedule					_ 19
Add lines 18 and 19.				C (1)		D 14 1				1320	5□ =		,	_ 20
Percentage of income allocated to Nova Scot	ıa (tı	om col	umn 5 o	t the c	cnart i	n Part 1 of	this to	orm)			×	9,	<u>6</u>	2
Multiply line 20 by the percentage on line 21.											=			_ 22
If the tweet was made and a filler of News Ocati		. 4 41		£	I: O	0 1: 0								
If the trust was not a resident of Nova Scoti	a , er	iter the	amount	trom	line 2	2 on line 2	26.							
Adjustment for residents of Neva Section									ı	22				
-	and	15)								23				
Nova Scotia dividend tax credit (add lines 14			nontago o	lina 2	1	_	~			24				
Nova Scotia dividend tax credit (add lines 14 Percentage of income not allocated to Nova Scotia: 100			centage or	n line 2	1	_	×		%	24			1	~
	% m i		centage or	n line 2	1	_ _ _ ,	=	- d N	w va Scot	•				_2

Section T3NSMJ, Nova Scotia tax (continued)

Enter the amount from line 26 on the previous page.											2
Nova Scotia surtax											
Amount from line 26							27				
Base amount					_	10,000 00	28				
Line 27 minus line 28. If negative, enter "0".					=	,	_ 29				
Rate					×	10%	30				
Multiply line 29 by the rate on line 30.					=		_ ▶	1321	0■+		3
Add lines 26 and 31.							_		=		3
Residents of Nova Scotia only:											
Enter the provincial foreign tax credit from Form T203	36.			13230) •		33				
Nova Scotia allowable political contribution tax cr	redit:										
Enter the credit calculated in the chart below.	(ma	axir	num \$500	13240)□ +		_ 34			•	
Add lines 33 and 34.				_	=		_ ▶				3
Line 32 minus line 35. If negative, enter "0".						Nova Scoti	a tax	1326	so =		3
Total Nova Scotia political contributions made in 20 Determine the amount to enter on line 34 as follows • if the trust's contributions (on line 37) are more to	S:	.150) , enter \$5	1324°		or	37				
if the trust's contributions are \$1,150 or less, use to determine which ONE of the following columns	e the an	nou	nt on line								
			If line 37 \$100 or le		thar	ne 37 is more n \$100 , but n ore than \$55 0	ot	than	ne 37 is mor \$ 550 , but n e than \$1,1 5	ot	
Enter the trust's total contributions from line 37.	38									38	
Contribution base			0	00	_	100 00		_	550 00	39	
Line 38 minus line 39	40	=			=			=		40	
Credit rate	 41	×	75%	, 0	×	50%		×	33.33%	41	
Multiply line 40 by line 41.	42	=			=			=		42	
Base credit	43	+	0	00	+	75 00		+	300 00	43	
Allowable credit – line 42 plus line 43	44	=			=		_	=		44	
Enter this amount on line 34.						•	_		•	_	

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.

Faxable income (line 56 of the T3 return	n)									<i>,</i> =
Festamentary trusts or grandfathered	inter vivos trusts	;								
Use the amount on line 1 to determine w										
following columns you have to complete			more than \$33	, ,	more than \$66					
f the amount from line 1 is:	\$33,450 or le	ess	but not more t \$66,902	han	but not more t \$108,768	han 	more	e than \$108	,768	_
Enter the amount from line 1.	2									72
Base amount	3 - 0	00	- 33,450	00	- 66,902	00		108,768	00	_
ine 2 minus line 3	4 =	"	=		=	- 55	=	100,100		12
Rate	5 × 9.68%	6	× 14.82%		× 16.52%		×	17.84%	, , 0	1
Multiply the amount on line 4 by the rate on line 5.	6 =		=		=		=			٦,
Γax on base amount	7 + 0	00	+ 3,238	00	+ 8,196	00	+	15,112	00	_
New Brunswick tax on taxable			0,200		3,.00			,		1
ncome (line 6 plus line 7)	8 =		=		=		=			8
					•					_
nter vivos trusts (other than grandfathe										
New Brunswick tax on taxable incom	(Amount from	line 1)			× 17.849	<u>⁄₀ =</u>				= (
	0 !! 0)					_	_		ı	
New Brunswick tax on taxable income (li	ne 8 or line 9)					13301				_ '
Oonations and gifts tax credit										
otal donations and gifts:										
Line 17 of Schedule 11	13312 ●	ı								
On the first \$200 or less	13312		0.600/ _			11				
On the remainder			× 9.68% = × 17.84% =		+	11				
On the remainder Conations and gifts tax credit (line 11	nlus line 12)		× 17.04% =	13314		13				
Residents of New Brunswick only:	pius iiile 12)			13314		13				
New Brunswick dividend tax credit:										
Line 24 of Schedule 8		1	× 38.67% =	13318	+	14				
Line 31 of Schedule 8			× 18.5% =	13315		15				
New Brunswick minimum tax carryover:			× 10.5 / 0 =	10010	·	13				
Line 30 of Schedule 11		I	× 57% =	13316	÷	16				
Add lines 13 to 16.	_		<u>~ 3170 -</u>	10010	=	— : <u>`</u>	_		l	
ine 10 minus line 17. If negative, enter	'n"			_			=			-
New Brunswick additional tax for minimu			(Amount C. fro	m Cha	rt 3 of Schedule	12) 13302				-
Add lines 18 and 19.	пт ках рагроссо		(runount o no	iii Ona	it o or correduce	13305				-
Percentage of income allocated to New	Brunswick (from co	olumn 5	of the chart in P	art 1 of	f this form)	10000	×	%	<u> </u>	-
Multiply line 20 by the percentage on line		Jiaiiiii O	or the onart iii i	art i oi	1 1110 101111)		=		<u> </u>	-
laupiy mie 20 by the percentage on mis	,								<u> </u>	- '
f the trust was not a resident of New B	runswick, enter th	ne amou	int from line 22 c	n line 2	28.					
Adjustment for residents of New Brur	swick									
New Brunswick dividend tax credit (add	ines 14 and 15)					23				
Percentage of income not allocated to N	ew Brunswick:					<u></u>				
00% minus percentage on line 21					× %	24				
Multiply line 23 by the percentage on line	24.				=		<u> </u>			
ine 22 minus line 25 (if negative, enter	'0")		Adjusted N	lew Br	unswick incom	e tax	=			
Residents of New Brunswick only:									ı	
enter the provincial foreign tax credit fro						13330	• –			_
ine 26 minus line 27 (if negative, enter							_			
vas not a resident of New Brunswick			e 22.	N	ew Brunswick t	ax 13340	=		<u> </u>	_
inter the amount from line 28 on line 4 i	n Part 4 of this forr	n.								

Section T3ONMJ, Ontario tax

Complete this section if the trust has income allocated to Ontario 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 tru	usts				
Use the amount on line 1 to determine which one of the	e				
following columns you have to complete.		more than \$34,758,			
		but not more than			
If the amount from line 1 is:	\$34,758 or less	\$69,517	mo	re than \$69,517	_
Enter the amount from line 1.	2				72
Base amount	3 - 0 00	- 34,758 00	_	69,517 00	_
Line 2 minus line 3	4 =	=	=	00,011 00	4
Rate	5 × 6.05%	× 9.15%	×	11.16%	5
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=		6
Tax on base amount	7 + 0 00	+ 2,103 00	+	5,283 00	7
Ontario tax on taxable income		,		,	
(line 6 plus line 7)	8 =	=	=		8
Inter vivos trusts (other than grandfathered)					
Ontario tax on taxable income (Amount fr	rom line 1)	× 11.16% =		j	9
				<u> </u>	= ~
Ontario tax on taxable income (line 8 or line 9)		1	3401■		_ 10
Donations and gifts tax credit					
Total donations and gifts:					
Line 17 of Schedule 11 13412					
On the first \$200 or less	× 6.05% =	1	11		
On the remainder	× 11.16% =	+	12		
Donations and gifts tax credit (line 11 plus line 12)		13414 ● =	13		
Residents of Ontario only:			- '		
Ontario dividend tax credit:					
Line 24 of Schedule 8	× 20.94% =	13418 ● +	14		
Line 31 of Schedule 8	× 25.66% =	13415 • +	15		
Ontario minimum tax carryover					
(line 23 of Web form, Schedule 12A, Chart 2 – Ontario Minimum Ta	x Carryover for 2006 (Trusts))	13416 ● +	16		
Add lines 13 to 16.	7	=	_		17
Line 10 minus line 17. If negative, enter "0".		_	=		_ 18
Ontario additional tax for minimum tax purposes	(Amount E from	n Chart 3 of Schedule 12)	3402■ +		19
Add lines 18 and 19.	·		3405■ =		20
Percentage of income allocated to Ontario (from colum	in 5 of the chart in Part 1 of th	nis form)	×	%	21
Multiply line 20 by the percentage on line 21.			=		22
				•	_
If the trust was not a resident of Ontario , enter the an	nount from line 22 on line 26.				
Adjustment for residents of Ontario					
Ontario dividend tax credit (add lines 14 and 15)			23		
Percentage of income not allocated to Ontario:					
100% minus percentage on line 21		<u>× %</u>	24		
Multiply line 23 by the percentage on line 24.		=	<u> </u>		_ 25
Line 22 minus line 25 (if negative, enter "0"); or if the tr					
was not a resident of Ontario, enter the amount from	line 22. Adj	justed Ontario income tax	<u>=</u>		_ 26
					_

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.		=	▶	13410 ■ +		29
Add lines 26 and 29.			<u> </u>	=		30
					•	_
Residents of Ontario	only: Enter the provincial foreign tax credit from Form T2036			13430 ● —		31
Line 30 minus line 31. I	f negative, enter "0".		Ontario tax	13460 =		32

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

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)				_		<u> </u>	1
Testamentary trusts or grandfathered inter vivos tr	rusts						
Use the amount on line 1 to determine which one of the	ie						
following columns you have to complete.			more than \$30,544 ,				
			but not more than				
If the amount from line 1 is:	\$30,544	l or less	\$65,000		more than \$6	5,000	
	_						
Enter the amount from line 1.	2			•			2
Base amount	3 –	0 00	- 30,544 00		- 65,000	00	3
Line 2 minus line 3	4 =		=		=		4
Rate	5 × 10	0.9%	× 13.5%		× 17.4°	%	5
Multiply the amount on line 4 by the rate on line 5.	6 =		=		=		6
Tax on base amount	7 +	0 00	+ 3,329 00		+ 7,981	00	7
Manitoba tax on taxable income							1
(line 6 plus line 7)	8 =		=		=		8
Inter vivos trusts (other than grandfathered)							
Manitoba tax on taxable income (Amount	t from line 1)		× 17.4%	<u>=</u>			9
Manitoba tax on taxable income (line 8 or line 9)				14021 ■			10
Donations and gifts tax credit							
Total donations and gifts:	i						
Line 17 of Schedule 11 14012 •			Ī				
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:	ı	0= 4404					
Line 24 of Schedule 8		× 35.44% =	14018 • +	14			
Line 31 of Schedule 8		× 24.35% =	14015 ● +	15			
Manitoba minimum tax carryover:	Ī	500/					
Line 30 of Schedule 11		× 50% =	14016 • +	16		ı	
Add lines 13 to 16.			_ =	▶		 	17
Line 10 minus line 17. If negative, enter "0".						 	18
Manitoba family tax reduction: Basic reduction			225 0	0 19			
Net income from line 50 of the T3 return		× 1% =	14120 -	20			
Line 19 minus line 20. If negative, enter "0".		170 =	=	— 🖺	_	ĺ	21
Line 18 minus line 20. If negative, enter "0".						+	22
Line to minus line 21. If negative, enter 0.							
Manitoba additional tax for minimum tax purposes	(Amount G from	n Chart 3 of Schedule 12	14002 ■	+	ĺ	23
Add lines 22 and 23.	ν.		12.00.000.000.000.000.000.000.000.000.00	14005		+	24
Percentage of income allocated to Manitoba (from colu	umn 5 of the ch	art in Part 1 of	this form)			%	25
Multiply line 24 by the percentage on line 25.			,	_	=	Ī	26
, , , , , , , , , , , , , , , , , , , ,							-

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

Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 26 on the previous page.				<u> </u>			_ 26
Adjustment for residents of Manitoba							
Manitoba dividend tax credit (add lines 14 and 15 on the	he 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		Adju	sted Manitoba	_			_
if the trust was not a resident of Manitoba, enter the	amount from line 26.		income tax	=	:		30
Manitoba allowable political contribution tax credit	t:						_
Enter the credit calculated in the chart below.	(maximum \$650	0) 14140 ■		31			
Residents of Manitoba only:				='			
Enter the provincial foreign tax credit from Form T2036	3.	14080 • +		32			
Add lines 31 and 32.		=		<u> </u>	-		33
Line 30 minus line 33. If negative, enter "0".			Manitoba tax	14170 =	:		34
Determine the amount to enter on line 31 as follows: • if the trust's contributions (on line 35) are more the • if the trust's contributions are \$1,275 or less, use	an \$1,275, enter \$650 o the amount on line 35	n line 31; or					
to determine which ONE of the following columns	to complete.						
			If line 35 is		If line 35		
	If line 35 is		e than \$400 , bu		ore than \$7		
	\$400 or less	s not r	more than \$750	not	more than	\$1,27	5
Enter the trust's total contributions from line 35.	36		1			1	36
Contribution base	- 37 - 0 0	00 –	400 00		750	00	37
Line 36 minus line 37	38 =	=	100 00	· =	100	100	38
Credit rate	39 × 75%	×	50%	×	33.33%	6	39
Multiply line 38 by line 39.	40 =	_	33,3	· <u>-</u>			40
Base credit	<u>41</u> + 0 (300 00	+	475	00	41
Allowable credit – line 40 plus line 41	42 =	=		=			42
Enter this amount on line 31.	<u> </u>		I				

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 trus	sts		
Use the amount on line 1 to determine which one of the			
following columns you have to complete.		more than \$37,579 ,	
		but not more than	
If the amount from line 1 is:	\$37,579 or less	\$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 fro	om line 1)	× 15% =	9
Saskatchewan tax on taxable income (line 8 or line 9)		1420	
Saskatchewan farm and small business capital gains tax	credit (from Form T3SK(CG	1420	
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)	14	214 • = 15	
Residents of Saskatchewan only:			
Saskatchewan dividend tax credit:	_		
Line 24 of Schedule 8		16	
Line 31 of Schedule 8	× 40% =	215● + 17	
Saskatchewan minimum tax carryover:			
Line 30 of Schedule 11	× 50% = 14	18 ± 216 • ± ± ± ± ± ± ± ± ± ± ± ± ± ± ± ± ± ±	
Add lines 15 to 18.		<u>=</u>	19
Line 12 minus line 19. If negative, enter "0".	(A	01-10-10-10-1-1-10	= 20
Saskatchewan additional tax for minimum tax purposes	(Amount H from	,	21
Add lines 20 and 21.	column 5 of the about in Dant		05■ = 22
Percentage of income allocated to Saskatchewan (from o	column 5 or the chart in Part	1 of this form)	× % 23
Multiply line 22 by the percentage on line 23.		<u> </u>	<u>=</u> 24
If the trust was not a resident of Saskatchewan , enter t	the amount from line 24 on li	ne 28.	
Adjustment for residents of Saskatchewan		ı	
Saskatchewan dividend tax credit (add lines 16 and 17)		25	
Percentage of income not allocated to Saskatchewan:			
100% minus percentage on line 23		× % 26	ı
Multiply line 25 by the percentage on line 26.		<u> </u>	27
Line 24 minus line 27 (if negative, enter "0"); or		djusted Saskatchewan	
if the trust was not a resident of Saskatchewan, enter	the amount from line 24.	income tax	= 28

Section T3SKMJ, Saskatchewan tax (continued)

Enter the amount from line 28 on the previous page.								28
Residents of Saskatchewan only:								
Enter the provincial foreign tax credit from Form T203	6.	14290 ●		29				
Enter the trust's Saskatchewan royalty tax rebate from	n 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 resident	s of Saska	itchewan (anly)				
For investments in venture capital corporations that are registered	•	o or ouske	itoriowan ()				
Enter the trust's tax credit from Slip T2C (SASK.)	(maximum \$1,00	0)		34				
For investments in venture capital corporations that are registered		<u> </u>		 				
Enter the trust's tax credit from Slip T2C (SASK.)	(maximum \$52	5) +		35				
Add lines 34 and 35.	(maximum \$1,000				303 ● _		ĺ	36
Line 33 minus line 36. If negative, enter "0".	(1110)(1110)(1110)		Saskatch		1330 =			- 37
Enter the amount from line 37 on line 7 in Part 4 of th	is form.							
Chart for line 31 – Saskatchewan allowable portion of the saskatchewan political contributions made in		tax credit		38				
Determine the amount to enter on line 31 as follows • if the trust's contributions (on line 38) are more • if the trust's contributions are \$1,275 or less, us to determine which ONE of the following column	than \$1,275, enter \$6 e the amount on line s to complete.	38	lf lir	ne 38 is	=	f line 38 i	-	
	If line 3 \$400 or			an \$400 , but e than \$750		than \$75 ore than		
Enter the trust's total contributions from line 38.	39			1				39
Contribution base	40 -	0 00	_	400 00	_	750	00	40
Line 39 minus line 40	41 =		=	100 00	=		-	41
Credit rate		'5%	×	50%	×	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.			-	I			1	

Section T3ABMJ, Alberta tax

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

Alberta income tax rate			<u>×</u>	10%	
Multiply line 1 by line 2.		Tax on taxable	income 14401 = =		
Donations and gifts tax credit					
Total donations and gifts:					
Line 17 of Schedule 11 14412 •					
On the first \$200 or less	× 10% =		1 4		
On the remainder	× 12.75% =	+			
Onations and gifts tax credit (line 4 plus line 5)	12.7070	14414 • =	6		
Residents of Alberta only:					
Alberta dividend tax credit:					
Line 24 of Schedule 8	× 24.17% =	14418 • +	7		
Line 31 of Schedule 8	× 30% =	14415 • +	8		
Alberta minimum tax carryover:					
Line 30 of Schedule 11	× 35% =	14416 • +	9		
Add lines 6 to 9.		=	- -	ĺ	
Line 3 minus line 10. If negative, enter "0".					
Alberta additional tax for minimum tax purposes	(Amount I fro	om Chart 3 of Sche	edule 12) 14402		
Add lines 11 and 12.	,		14405■ =		
Percentage of income allocated to Alberta (from column 5	of the chart in Part 1 of	this form)	×	%	
Multiply line 13 by the percentage on line 14.		•			
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.)		_	16 % 17		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minu Multiply line 16 by the percentage on line 17.		<u>×</u> =	% 17 ▶ _		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumountally line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or	s percentage on line 14	× = Adjust	% 17 ► _ ted Alberta		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumountaily line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or	s percentage on line 14	× = Adjust	% 17 ▶ _		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumon and the second sec	s percentage on line 14	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumous fillocated to Alberta fillocated to Alberta; or fillocated to Alberta fillocated to Alberta, enter the amount fillocated to Alberta only: Enter the provincial foreign tax credit from Form T2036.	s percentage on line 14	× = Adjust	% 17 ► _ ted Alberta		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumous multiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or f the trust was not a resident of Alberta, enter the amount residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit	s percentage on line 14	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumous multiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or f the trust was not a resident of Alberta, enter the amount residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit enter the trust's Alberta political contributions made in 2006	ns percentage on line 14	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumous multiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or fithe trust was not a resident of Alberta, enter the amount residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit enter the trust's Alberta political contributions made in 2006 from the Official Receipt called Annual Contribution.	ns percentage on line 14 nt from line 15.	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumountality line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or If the trust was not a resident of Alberta, enter the amountality enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit Enter the trust's Alberta political contributions made in 2006 From the Official Receipt called Annual Contribution. 14521 • Credit calculated for line 22 on the next page (maximum \$1,000)	ns percentage on line 14	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumoultiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or fithe trust was not a resident of Alberta, enter the amount residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit from the trust's Alberta political contributions made in 2006 from the Official Receipt called Annual Contribution. 14521 • Credit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contributions made	ns percentage on line 14 nt from line 15.	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumous Multiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or fithe trust was not a resident of Alberta, enter the amount Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit enter the trust's Alberta political contributions made in 2006 from the Official Receipt called Annual Contribution. Teredit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contributions made in 2006 from the Official Receipt called	nt from line 15.	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumous Multiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or If the trust was not a resident of Alberta, enter the amount Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit Enter the trust's Alberta political contribution. 14521 Credit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contributions made in 2006 from the Official Receipt called Senatorial Selection Campaign Contribution.	s percentage on line 14 14 14 15 15 16 16 16 16 16 16	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumon Multiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or fithe trust was not a resident of Alberta, enter the amount Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit from the United House to the Contribution on the Official Receipt called Annual Contribution. Tredit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contributions made in 2006 from the Official Receipt called Receipt called Receipt called Receipt Campaign Contribution. Tredit calculated for line 24 on the next page (maximum \$1,000)	nt from line 15.	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumultiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or fithe trust was not a resident of Alberta, enter the amount residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit enter the trust's Alberta political contributions made in 2006 from the Official Receipt called Annual Contribution. Credit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contributions made in 2006 from the Official Receipt called Senatorial Selection Campaign Contribution. Credit calculated for line 24 on the next page (maximum \$1,000) Add lines 22 and 24.	s percentage on line 14 14 14 15 15 16 16 16 16 16 16	× = Adjust 14510 •	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumoultiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or If the trust was not a resident of Alberta, enter the amount Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit Enter the trust's Alberta political contributions made in 2006 From the Official Receipt called Annual Contribution. Credit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contribution. Credit calculated for line 24 on the next page (maximum \$1,000) Add lines 22 and 24. Alberta allowable political contribution tax credit	s percentage on line 14 14 14 15 15 16 16 16 16 16 16	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumoultiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or If the trust was not a resident of Alberta, enter the amount Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit Enter the trust's Alberta political contributions made in 2006 From the Official Receipt called Annual Contribution. Credit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contribution. Credit calculated for line 24 on the next page (maximum \$1,000) Add lines 22 and 24. Alberta allowable political contribution tax credit Subtotal (add lines 20 and 25)	s percentage on line 14 14 14 15 15 16 16 16 16 16 16	× = Adjust 14510 •	17		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumoutly line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or If the trust was not a resident of Alberta, enter the amount Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit Enter the trust's Alberta political contributions made in 2006 From the Official Receipt called Annual Contribution. Credit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contribution. Credit calculated for line 24 on the next page (maximum \$1,000) Add lines 22 and 24. Alberta allowable political contribution tax credit Subtotal (add lines 20 and 25)	s percentage on line 14 14 14 15 15 16 16 16 16 16 16	× = Adjust	% 17 ted Alberta ncome tax =		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumous multiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta, enter the amount fithe trust was not a resident of Alberta allowable political contribution made in 2006 from the Official Receipt called denatorial Selection Campaign Contribution. Credit calculated for line 24 on the next page (maximum \$1,000) Add lines 22 and 24. Alberta allowable political contribution tax credit fithe fither was not a resident was not a resident was not a resident fither was not a resident fither was not a resident form Form T2036. Alberta allowable political contributions made (maximum \$1,000) Add lines 22 and 24. Alberta allowable political contribution tax credit fither was not a resident fither was not a resident form Form T2036. Alberta allowable political contribution tax credit fither was not a resident fither was not a resident form Form T2036. Alberta allowable political contribution tax credit fither was not a resident form Form T2036. Alberta allowable political contribution tax credit fither was not a resident form Form T2036. Alberta allowable political contribution fither fither was not a resident form Form T2036. Alberta allowable fither fith	s percentage on line 14 14 14 15 15 16 16 16 16 16 16	× = Adjust	17		
Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8.) Percentage of income not allocated to Alberta: 100% minumoultiply line 16 by the percentage on line 17. Line 15 minus line 18 (if negative, enter "0"); or If the trust was not a resident of Alberta, enter the amount Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. Alberta allowable political contribution tax credit Enter the trust's Alberta political contributions made in 2006 From the Official Receipt called Annual Contribution. Credit calculated for line 22 on the next page (maximum \$1,000) Enter the trust's Alberta political contributions made In 2006 from the Official Receipt called Senatorial Selection Campaign Contribution. Credit calculated for line 24 on the next page (maximum \$1,000) Add lines 22 and 24.	s percentage on line 14 14 14 15 15 16 16 16 16 16 16	× = Adjust	17 17 16d Alberta 17 16d Alberta 17 16d Alberta 17 16d Alberta 16d		

Section T3ABMJ, Alberta tax (continued)

previous page.

- 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.

Total Albanta malitical contributions from line 24 or 22			e amour		more	he amou than \$2 ore than	00, but	more	ne amour than \$1,1 ore than \$	00 , b	
Total Alberta political contributions from line 21 or 23 on the previous page.	30			I			I			1	30
Contribution base	31		0	00	_	200	00		1100	00	_ 30 _ 31
Line 30 minus line 31	32	=			=			=			32
Credit rate	33	×	75%	5	×	50%)	×	33.33%	6	33
Multiply line 32 by line 33.	34	=			=			=			34
Base credit	35	+	0	00	+	150	00	+	600	00	35
Allowable credit – line 34 plus line 35	36	=			=			=			36
Enter this amount on line 22 or 24 on the		-									_

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.

Testamentary trusts or grandfathere										
	ed inter vivos	trus	ts							
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 le	ess	If line 1 is mo than \$33,755, not more tha \$67,511	but	If line 1 is mo than \$67,511, not more tha \$77,511	but	If line 1 is mo than \$77,511, not more tha \$94,121	but	If line 1 is mother than \$94,12	
ine 2 minus line 3	- 0	00	- 33,755	00	- 67,511	00 -	77,511	00	- 94,121	00
cannot be negative)	=		=		=	=	•		=	
	× 6.059	%	× 9.15%	6	× 11.7%	, ×	13.79	6	× 14.79	%
Iultiply line 4 by the rate on line 5.	=		=		=	=	:		=	
ax on income base	+ 0	00	+ 2,042	00	+ 5,131	00 +	6,301	00	+ 8,577	00
ritish Columbia tax on xable income Add lines 6 and 7.	=		_		_				_	
		1								1
nter vivos trusts (other than grandfa	,				1				,	
ritish Columbia tax on taxable inc	ome (Amou	nt fro	m line 1)				× 14.7% =			
ritioh Columbia tay an tayahla in	o (line 0 == !:	. 0)						004-		
ritish Columbia tax on taxable incom	e (line 8 or line	9)					14	601■		
onations and gifts tax credit										
otal donations and gifts:										
Line 17 of Schedule 11	1612 ●	1								
On the first \$200 or less	0.12		×	6.05	% =		I	11		
On the remainder				14.7		+		12		
onations and gifts tax credit (line 1	11 plus line 12)			14614 •			13		
esidents of British Columbia only:		<u>/</u>			11011					
ritish Columbia dividend tax credit:										
Line 24 of Schedule 8		- 1	× 3	8.67	% = 14618 •	+	I	14		
Line 31 of Schedule 8				25.5			+	15		
ritish Columbia minimum tax carryov	er:		<u> </u>		,, , , , , , , , , , , , , , , , , , ,		<u> </u>			
Line 30 of Schedule 11		1	× 3	9.67	% = 14616 •	+	I	16		
dd lines 13 to 16.	-					=		•	_	
ne 10 minus line 17. If negative, ente	er "0".				 -				=	
		oses	(An	noun	t J from Chart 3	of Sc	hedule 12) 14	602■	+	
itish Columbia additional tax for min							•	.605 ■		
						.:	`		× %)
dd lines 18 and 19.	tish Columbia	(from	column 5 of the	e cha	art in Part 1 of tl	iis tori	m)			
dd lines 18 and 19. ercentage of income allocated to Brit		(from	column 5 of the	e cha	art in Part 1 of t	is tori	m)		=	
British Columbia additional tax for min Add lines 18 and 19. Percentage of income allocated to Brit Multiply line 20 by the percentage on I		(from	column 5 of th	e cha	art in Part 1 of tl	is tori	m)			
dd lines 18 and 19. ercentage of income allocated to Brit	line 21.						<u>m)</u>		=	
dd lines 18 and 19. ercentage of income allocated to Brit lultiply line 20 by the percentage on I	line 21.						m)		=	
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of Briti	line 21. ish Columbia, Columbia	ente	r the amount fro				m) 	23	=	
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of Briti djustment for residents of British ritish Columbia dividend tax credit (a	ish Columbia, Columbia add lines 14 an	ente	r the amount fro				m) 	23	=	
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of Briti djustment for residents of British	ish Columbia, Columbia add lines 14 an	ente	r the amount fro		ne 22 on line 26		m)	23 24	=	
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of Briti djustment for residents of British ritish Columbia dividend tax credit (a ercentage of income not allocated to 00% minus percentage on line 21	ish Columbia, Columbia add lines 14 and British Colum	ente	r the amount fro		ne 22 on line 26	6.				
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of Briti djustment for residents of British ritish Columbia dividend tax credit (a ercentage of income not allocated to 00% minus percentage on line 21 ultiply line 23 by the percentage on I	ish Columbia, Columbia add lines 14 and British Colum	ente	r the amount fro		ne 22 on line 26	× =	<u> </u>			
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of Briti djustment for residents of British ritish Columbia dividend tax credit (a ercentage of income not allocated to 00% minus percentage on line 21 ultiply line 23 by the percentage on I ne 22 minus line 25 (if negative, ente	ish Columbia, Columbia add lines 14 and British Colum line 24. er "0"); or if the	ente	r the amount fro		ne 22 on line 26	× = British	<u> </u>		= 	
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of British djustment for residents of British ritish Columbia dividend tax credit (a ercentage of income not allocated to 00% minus percentage on line 21 ultiply line 23 by the percentage on I ne 22 minus line 25 (if negative, ente of a resident of British Columbia, e	ish Columbia, Columbia add lines 14 and British Colum line 24. er "0"); or if the enter the amou	ente	r the amount front twas om line 22.	om li	ne 22 on line 26	× = British	% Columbia ncome tax	24 •	<u>-</u>	
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of British ritish Columbia dividend tax credit (a ercentage of income not allocated to 00% minus percentage on line 21 ultiply line 23 by the percentage on I ne 22 minus line 25 (if negative, ente of a resident of British Columbia, e	ish Columbia, Columbia add lines 14 and British Colum line 24. er "0"); or if the enter the amou	ente	r the amount front twas om line 22.	om li	ne 22 on line 26	× = British	% Columbia ncome tax		= 	
dd lines 18 and 19. ercentage of income allocated to Brit ultiply line 20 by the percentage on I the trust was not a resident of Briti djustment for residents of British ritish Columbia dividend tax credit (a ercentage of income not allocated to	ish Columbia, Columbia add lines 14 and British Colum line 24. er "0"); or if the enter the amou	ente	t was om line 22.	om li	ne 22 on line 26	× = British i:	% Columbia ncome tax	24 •		

Section T3BCMJ, British Columbia tax (continued)

Base credit

Allowable credit – line 41 plus line 42

Enter this amount on line 33.

Enter the amount from line 30 on the previous page.					_			30
Enter the provincial logging tax credit from Form FIN 5	42		14690 •	l i	31			
British Columbia royalty and deemed income rebate (positive amou		4 of Form T81(IND))	14620 •		_ 32			
British Columbia allowable political contribution ta								
Enter the credit calculated in the chart below.		(maximum \$500)	14670 ■	+	33			
Add lines 31 to 33.				=	_	_		34
Line 30 minus line 34. If negative, enter "0".			Bri	tish Columbia tax	1468	0 =		35
Enter the amount from line 35 on line 9 in Part 4 of this	form.							
Oler 4 feether 00 - Dettel Out out to the outer								
Chart for line 33 – British Columbia allowable po	ilitical c	ontribution tax c	realt —					
Total British Columbia political contributions made in	2006		14671 ●		36			
Determine the amount to enter on line 33 as follows:								
if the trust's contributions (on line 36) are more th	nan \$1,1	150 , enter \$500 or	line 33	; or				
 if the trust's contributions are \$1,150 or less, use 	the am	ount on line 36 to						
determine which ONE of the following columns to	comple	te.						
				If line 36 is		If line	36 is	
		If line 36 is		more than \$100 , I	out	more than		ut
		\$100 or less		not more than \$5		not more th		
		,						
Enter the trust's total contributions from line 36.	37				_			37
Contribution base	38	_ 0 00	0	_ 100 00	_	_ 5	550 00	38
Line 37 minus line 38	39	=		=	_	=		39
Credit rate	40	× 75%		× 50%	_	× 33.3	33%	40
Multiply line 39 by line 40.	41	=		=		=		41

In addition to the credits included here, the trust may also be eligible for the British Columbia mining exploration tax credit. Enter, on line 91 of the trust's T3 return, the amount of credit from Form T88, *British Columbia Mining Exploration Tax Credit for 2003 and Subsequent Years (Individuals)*. Attach a copy of the form to the return.

0 00

75 00

300 00

42

43

42 +

43 =

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	5								
Use the amount on line 1 to determine which one of the									
following columns you have to complete.		more than \$36	378	more than \$	72 756				
		but not more		but not mor		,			
If the amount from line 1 is: \$36,378 or	less	\$72,756		\$118,2			more than \$11	8,285	
		•					·	•	
Enter the amount from line 1.	$ orrow \Gamma$								2
Base amount 3 – 0	00	- 36,378	00	- 72,75	6 00	5	- 118,285	00	3
Line 2 minus line 3 4 =	 	:		=			=		4
Rate 5 × 7.04°	% >	9.68%	6	× 11.44	1%		× 12.769	6	5
Multiply the amount on line 4 by the rate on line 5 6 =	<u> </u>	= 0.007	Ť	=	1,70		=	Ĭ	6
Tax on base amount 7 + 0	00 +	- 2,561	00	+ 6,08	2 00)	+ 11,291	00	7
Yukon tax on taxable income	100	2,001	00	0,00		-	11,201	- 00	l -
(line 6 plus line 7) 8 =		=		=			=		8
<u>(</u>			<u> </u>		<u> </u>				1 -
Inter vivos trusts (other than grandfathered)									
Yukon tax on taxable income (Amount from	m line 1)			× 12.7	′6% =				0
(Vallocate Hotel	11 11110 17			~ 12.1	070 -	•			9
Yukon tax on taxable income (line 8 or line 9)						14801 ■		1	10
Taken tax on taxable moonie (mie o or mie o)						14001 =			
Donations and gifts tax credit									
Total donations and gifts:									
Line 17 of Schedule 11 14812 •									
On the first \$200 or less	×	7.04% =			I	11			
On the remainder				+		_ 11 12			
	<u> </u>	12.76% =	440440			_			
Donations and gifts tax credit (line 11 plus line 12)			14814 ●	=		13			
Yukon dividend tax credit:		05.440/		1.	Ì	4.4			
Line 24 of Schedule 8		35.44% =	14818 •			_ 14			
Line 31 of Schedule 8	×	22.24% =	14815 ●	+		15			
Yukon minimum tax carryover:				Ī.	ı				
Line 30 of Schedule 11	×	44% =	14816 ●			_ 16		1	
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 fro	m Chart	3 of Schedu	le 12)				19
Add lines 18 and 19.						14805 ■	=		20
Percentage of income allocated to Yukon (from column 5 of	of the chart						×	<u>%</u>	21
Multiply line 20 by the percentage on line 21.		Ad	<u>ljusted Y</u>	ukon incom	e tax	•	=		22
Yukon surtax				1					
Amount from line 22					23				
Base amount				6,000 00	24				
Line 23 minus line 24. If negative, enter "0".			=		25				
Rate			×	5%	26			1	
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 ●		1	29			
Yukon allowable political contribution tax credit:					1				
Enter the credit calculated in the chart on the next page.	(may	imum \$500)	14820 ■ +	_	ĺ	30			
Add lines 29 and 30.	(IIIAX	ψοσο)	14020 = 1			>	_	1	31
Line 28 minus line 31. If negative, enter "0".				Yukoı	ı tav	14840	<u>-</u>	+	32
Enter the amount from line 32 on line 10 in Part 4 of this fo)rm			i ukoi	· tax	1-10-10		1	J2
Enter the amount from the 52 of this to the art 4 of this to	7111.								

Section T3YTMJ, Yukon tax (continued)

Total Yukon political contributions made in 2006		14821•			33				
Determine the amount to enter on line 30 (on the p	revious	page) a	as follows:						
 if the trust's contributions (on line 33) are more if the trust's contributions are \$1,150 or less, u 				on line 30;	or				
to determine which ONE of the following column	ns to co	mplete.	•						
				I	f line 33 is r	nore	If lin	e 33 is m	nore
			line 33 is		an \$100 , b			\$550 , bu	
		\$1	00 or less	١	more than \$	5550	more	than \$1	,150
Enter the trust's total contributions from line 33.	34							İ	
Contribution base	35	_	0 00		100	00	_	550	00
Line 34 minus line 35	36	=		_ =			=		
Credit rate	37	×	75%	×	50°	%	×	33.33%	Ď
Multiply line 36 by line 37	38	=		=			=		
viality in a coby in a cr		+	0 00	 +	75	00	+	300	00
Base credit	39	•	0 00		. •				

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.

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	r vivos trusts		
Use the amount on line 1 to determine			
following columns you have to complete		4 555 more than \$60 110	
, ,	more than \$3- but not more		
If the amount from line 1 is:	\$34,555 or less \$69,110		more than \$112,358
Enter the amount from line 1.]] 2
Base amount	- 0 00 - 34,555	00 - 69,110 00	- 112,358 00 3
Line 2 minus line 3	= =		= 4
Rate	× 5.9% × 8.6°	% × 12.2%	× 14.05% 5
Multiply line 4 by the rate on line 5.	= =	T = T	= 6
Tax on base amount	+ 0 00 + 2,039	0 00 + 5,010 00	+ 10,287 00 7
Northwest Territories tax on taxable			
income (line 6 plus line 7)	= =		= 8
Inter vivos trusts (other than grandfath			
Northwest Territories tax on taxable income	(Amount from line 1)	× 14.05% =	9
Northwest Territories tax on taxable medilic	(variount from fine 1)		
Northwest Territories tax on taxable inco	line 8 or line 9)	7	4701■ 10
Troiting to Tornioned tax on taxable inde			
Donations and gifts tax credit			
Total donations and gifts:			
Line 17 of Schedule 11 147			
On the first \$200 or less	× 5.9% =		11
On the remainder	× 14.05% =	+	_ 12
Donations and gifts tax credit (line 11		14714 • =	13
Northwest Territories dividend tax credit			
Line 24 of Schedule 8	× 37.06% =	14718 ● +	14
Line 31 of Schedule 8	× 30% =	14715 • +	_ 1 - _ 15
Eine 31 of defleadie 0		14713	_ 15
Northwest Territories minimum tax carry			
Line 30 of Schedule 11	× 45% =	14716 ● +	16
Add lines 13 to 16.		=	▶ – 17
Line 10 minus line 17. If negative, enter			= 18
Northwest Territories additional tax for r	um tax purposes (Amount L fro	om Chart 3 of Schedule 12) 1	4702
Add lines 18 and 19.		1	4705■ = 20
Percentage of income allocated to North	Territories (from column 5 of the cha	art in Part 1 of this form)	× % 21
Multiply line 20 by the percentage on lin	·	vest Territories income tax	= 22
	•		
Residents of Northwest Territories or			
Enter the provincial foreign tax credit fro	rm T2036.	14710 ●	23
Northwest Territories allowable politi			<u>-</u>
Enter the credit calculated in the chart of		0) 14720 +	24
Add lines 23 and 24.	(maximam woo	=	▶ – 25
Line 22 minus line 25. If negative, enter			= 26

Section T3NTMJ, Northwest Territories tax (continued)

Enter the amount from line 26 on the previous page	ge.					26
Risk capital investment tax credit						
Labour-sponsored venture capital corporation	tax credit					
Cost of shares from						
Slip T2C(NWT) (maximum \$100,000) 1474	9•	_ A				
Enter the amount from line A or		D 450/		l 07		
\$5,000, whichever is less.	=	_ B × 15% = C × 30% =		27		
Line A minus line B	<u>=</u>	_ C × 30% =	+	28		
Community-endorsed venture capital corporat	ion and torritorial h	ieinoee				
corporation direct investment tax credits	ion and territorial bi	13111622				
Cost of shares from						
Slip T2C(NWT) (maximum \$100,000) 1475	4 ●	× 30% =	+	29		
Add lines 27 to 29.			=	30		
Add: Unused risk capital investment tax credit from	m previous years	14755	• +	31		
Add lines 30 and 31.			=	32		
Annual limit	3	33,000 00	3			
Amount from line 27	<u>– </u>	34	l .			
Line 33 minus line 34	<u> </u>	>		35		
					1	
Enter the amount from line 32 or 35, whichever is	less.	Risk capital inve	estment tax c	redit <u>14753 •</u> _		_ 36
Live OO selves the OO If severthe sector HO!		N. 41			İ	
Line 26 minus line 36. If negative, enter "0". Enter the amount from line 37 on line 11 in Part 4		Northwe	est l'erritories	s tax 14740 =		37
Enter the amount nom line or on line in line at 4	or triis 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	Ţ	otal credit availa	able for carry	oack 14756• =		_ 40
Chart for line 24 – Northwest Territories allo	wable political cont	ribution tax cred	lit ———			
Total Northwest Territories political contributions	made in 2006	14721	•	41		
- Color Colo						
Determine the amount to enter on line 24 on the	previous page as fol	lows:				
 if the trust's contributions (on line 41) are more 	ore than \$900, enter	\$500 on line 24; c	or			
if the trust's contributions are \$900 or less,	use the amount on lin	e 41				
to determine which ONE of the following col	umns to complete.					
			If line 41 is	more		
		If line 41 is	than \$100 ,			
	;	\$100 or less	more than			
Enter the trust's total contributions from line 41.	42			42		
Contribution base	43	0 00		00 00 43		
Line 42 minus line 43	44 =		=	44		
Credit rate	45 <u>×</u>	100%		<u>0%</u> 45		
Multiply line 44 by line 45.	46 =		=	46		
Base credit	47 +	0 00		00 00 47		
Allowable credit – line 46 plus line 47	48 =	1	=	1 40		
				48		
Enter this amount on line 24 on the previous page		<u> </u>	<u>-</u>	46		

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.

Enter the amount from line 1.	Taxable income (line 56 of theT3 retu	rn)				1
More than \$36,378, but not more than \$72,756, but not more than \$72,756, but not more than \$72,756, but not more than \$72,756, but not more than \$718,285	Testamentary trusts or grandfathere	d inter vivos trusts				
Section Sect						
## State amount from line 1 is: \$36,378 or less \$72,756	following columns you have to complete	e.				
Base amount 3	If the amount from line 1 is:	\$36,378 or less			more than \$118	8,285
Base amount 3	Enter the amount from line 1.	2				2
Line 2 minus line 3			- 36.378 00	- 72 756 00	- 118 285	
Rate Rate			=	=	=	_
Multiply line 4 by the rate on line 5. 6			× 7%	× 9%	× 11.5%	5
Tax on base amount 7			= 1,0	=	=	
Nunavut tax on taxable income			+ 1.455 00	+ 4 002 00	+ 8.099	
Section Sect			1,100 00	1,002 00	3,000	- 00
Nunavut tax on taxable income (Ine 8 or line 9) 3701	(line 6 plus line 7)	8 =	=	=	=	8
Nunavut tax on taxable income (Ine 8 or line 9) 3701	Inter vives trusts (other than grandfat	hered)	_	_		
Nunavut tax on taxable income (line 8 or line 9) 100 1	· · · · · · · · · · · · · · · · · · ·		o 1)	11 F0/ -	İ	ا م
Donations and gifts tax credit	Nunavut tax on taxable income	(Amount from iii)	<u> </u>	<u> </u>		9
Donations and gifts tax credit	Numerout toy an toyable income (line 0	an line O\		7.5		1 40
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Nunavut dividend tax credit (line 11 plus line 12) Nunavut dividend tax credit: Line 24 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Add lines 18 and 19. Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) Add justed Nunavut income tax Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: (see instructions on next page) Line 20 minus line 26. If negative, enter "0". Nunavut tax 11	nunavut tax on taxable income (line o	or line 9)		137	U1 -	10
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Nunavut dividend tax credit (line 11 plus line 12) Nunavut dividend tax credit: Line 24 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Add lines 18 and 19. Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) Add justed Nunavut income tax Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: (see instructions on next page) Line 20 minus line 26. If negative, enter "0". Nunavut tax 11	Donations and sifts tay aredit					
Line 17 of Schedule 11 On the first \$200 or less	-					
On the first \$200 or less	_	700				
On the remainder		<u> </u>	40/		44	
Donations and gifts tax credit (line 11 plus line 12)						
Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Line 30 of Schedule 11 Add lines 13 to 16. Line 30 of Schedule 11 Add lines 17. If negative, enter "0". Nunavut additional tax for minimum tax purposes Add lines 18 and 19. Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) Adjusted Nunavut income tax Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: Enter the credit calculated in the chart on the next page. Add lines 23 to 25. Line 22 minus line 26. If negative, enter "0". 13718		4 mlum line 40)				
Line 24 of Schedule 8 Line 31 of Schedule 8 X 20% = 13718		1 plus line 12)	1371	4	13	
Line 31 of Schedule 8		ı	000/		4.4	
Nunavut minimum tax carryover: Line 30 of Schedule 11 x 45% = 13716 + 16 Add lines 13 to 16. 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 + 15 Add lines 18 and 19. Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) x % 2 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. 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. Nunavut tax 13700 = 27				-		
Line 30 of Schedule 11 Add lines 13 to 16. 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. Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) Multiply line 20 by the percentage on line 21. Adjusted Nunavut income tax Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. 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. Line 22 minus line 26. If negative, enter "0". Nunavut tax 13700 = 27			× 20% =	50 +	15	
Add lines 13 to 16. 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. Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) Multiply line 20 by the percentage on line 21. Adjusted Nunavut income tax Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. 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. Nunavut tax 13700 = 27	_	İ	.=0/			
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			× 45% = 1371		16	
Nunavut additional tax for minimum tax purposes (Amount K from Chart 3 of Schedule 12) 13702 + 1900 + 1000		. !!!!!		=	<u> </u>	17
Add lines 18 and 19. Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) Multiply line 20 by the percentage on line 21. Adjusted Nunavut income tax Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: Enter the credit calculated in the chart on the next page. Unused risk capital investment tax credit (see instructions on next page) Add lines 23 to 25. Line 22 minus line 26. If negative, enter "0". 13705 22 24 25 26 27 28 29 29 20 20 20 21 22 23 24 24 24 24 25 26 27 28 29 20 20 20 20 20 20 20 20 20			/A	. 10 . (0 . 1 . 1 . 1 . 10)	=	18
Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) Multiply line 20 by the percentage on line 21. Adjusted Nunavut income tax Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: Enter the credit calculated in the chart on the next page. Unused risk capital investment tax credit (see instructions on next page) Add lines 23 to 25. Line 22 minus line 26. If negative, enter "0". * % 22 * * % 22 * * * * * * * * * * * * * * * * * *		cpurposes	(Amount K from Cha	•		
Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. 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) Add lines 23 to 25. Line 22 minus line 26. If negative, enter "0".			b (1. D. (4. 601. 6			20
Residents of Nunavut only: Enter the provincial foreign tax credit from Form T2036. 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. Line 22 minus line 26. If negative, enter "0". Nunavut tax 13700 = 27						
Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: Enter the credit calculated in the chart on the next page. (maximum \$500) 13610	iviuiliply line 20 by the percentage on li	ne z1.	Adjusted l	Nunavut income tax	=	22
Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: Enter the credit calculated in the chart on the next page. (maximum \$500) 13610						
Enter the provincial foreign tax credit from Form T2036. Nunavut allowable political contribution tax credit: Enter the credit calculated in the chart on the next page. (maximum \$500) 13610						
Nunavut allowable political contribution tax credit: Enter the credit calculated in the chart on the next page. (maximum \$500) 13610						
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			1355	50 ●	23	
Unused risk capital investment tax credit (see instructions on next page) + 25 Add lines 23 to 25. Line 22 minus line 26. If negative, enter "0".	•					
Add lines 23 to 25. = 26 Line 22 minus line 26. If negative, enter "0". Nunavut tax 13700 = 27	-	<u> </u>				
Line 22 minus line 26. If negative, enter "0". Nunavut tax 13700 = 27	<u> </u>	dit (see instru	ctions on next page)	+	25	ī
· · · · · · · · · · · · · · · · · · ·	Add lines 23 to 25.			=		26
Enter the amount from line 27 on line 12 in Part 4 of this form.			<u> </u>	Nunavut tax 13	700 =	27
	Enter the amount from line 27 on line	12 in Part 4 of this form.				

Section T3NUMJ, Nunavut tax (continued)

Total Nunavut political contributions made in 2006	1	3620 ●			28			
Determine the amount to enter on line 24 on the previous	us page as	follow	rs:					
• if the trust's contributions (on line 28) are more than	1 \$900 , ent	ter \$50	00 on line	24; or				
• if the trust's contributions are \$900 or less, use the	amount or	line 2	8					
to determine which ONE of the following columns to	complete.				If I	ine 28 is r	more	
		If lir	ne 28 is \$	100		n \$100 , b		
			or less			ore than \$		
Enter the trust's total contributions from line 28.	29						1	29
Contribution base	30	_	0	00		100	00	30
Line 29 minus line 30	31	=			=			31
Credit rate	32	×	100%	5	×	50%	%	32
Multiply line 31 by line 32.	33	=			=			33
Base credit	34	+	0	00	+	100	00	34
							_	- 35

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
Enter the difficult from this or or cooder for Ewo in facto.	<u>'</u>
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	ı
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	1
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
Monthly of Tourist of a	
Northwest Territories Enter the amount from line 37 of Section T3NTMJ in Part 3.	+ 11
Effect the amount from line 37 of Section 13(4)(Wo first art 3).	<u>T 11</u>
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