Information on Form T3MJ, T3 Provincial and Territorial Taxes for 2008 – 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 is 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, *T3 Provincial and Territorial Taxes for 2008 – Multiple Jurisdictions;* **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 2008 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 of the trust 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 2008 – MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2008 if either of the following applies:

- the trust resided in a province or territory on December 31, 2008 (use the date the trust left Canada if it ceased residence
 in 2008), 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 2008 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2008 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, complete Schedule 12, Minimum Tax, and include it with the trust's return.

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

Part 1 – Allocating income to multiple jurisdictions

Enter the total net income from line 50 of the trust's return.		1
Business income earned in the year: Total of the amounts from lines 06 to 09 of the trust's return		2
Excess income: line 1 minus line 2. If negative, enter "0".	<u> </u>	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 2008.
 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.	4	
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	minimum ta	ax.
Enter the amount from line 4.		
Enter the percentage of income the trust allocated to Other on line 6923 (from column 5 of the chart in Part 1).	×	%
Multiply line 5 by the percentage on line 6.	=	
Federal surtax rate	×	48%
Multiply line 7 by the rate on line 8. Federal surtax on income earned outside Canada	=	
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.		
Enter the percentage of income the trust allocated to Quebec on line 6915.		
(from column 5 of the chart in Part 1)	×	%
Multiply line 10 by the percentage on line 11.	=	

16.5%

Refundable Quebec abatement

13

Rate for the refundable Quebec abatement

Enter the amount from line 14 on line 87 of the trust's return.

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 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.					than \$30,21				
If the amount from line 1 is:	\$30,2	15 or less		but i	not more tha \$60,429	n 	mor	e than \$60,42	9
Enter the amount from line 1.	2		\neg			\neg			□ 2
Base amount 3	3 -	0 0	0	-	30,215	00	-	60,429 0	0 3
Line 2 minus line 3	1 =			=			=		- 4
Rate	5 ×	8.2%		×	13.3%		×	16%	5
Multiply the amount on line 4 by the rate on line 5.	3 =			=		_	=		
Tax on base amount 7	-	0 0	0	+	2,478	00	+	6,496 0	
Newfoundland and Labrador tax on taxable income (line 6 plus line 7)	3 =			=			=		8
Inter vivos trusts (other than grandfathered)									
Newfoundland and Labrador tax on taxable income: (Amount from line 1				×	16%	=			_ 9
Newfoundland and Labrador tax on taxable income (line 8 or line	e 9)					13011			10
Donations and gifts tax credit Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder	<u>×</u>	8.2% = 16% =		+		11 12			
Donations and gifts tax credit (line 11 plus line 12)		1070 -	13014			— ' <u>-</u>			
Residents of Newfoundland and Labrador only:									
Newfoundland and Labrador dividend tax credit:									
Line 24 of Schedule 8	× :	21.43% =	13018	1 +		14			
Line 31 of Schedule 8		25% =		+		15			
Newfoundland and Labrador minimum tax carryover:									
Line 30 of Schedule 11	<u>×</u>	54.7% =	13016			— ¹⁶		1	
Add lines 13 to 16.									_ 17
Line 10 minus line 17. If negative, enter "0".		/ A	Λ	N 0	(O - I I- I - 4 O	10000	=		_ 18
Newfoundland and Labrador additional tax for minimum tax purposes		(Amount	A from C	nan 3 o	Schedule 12	_			_ 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	e amount	from lin	e 22 or	ı line 26.				
Adjustment for residents of Newfoundland and Labrador Newfoundland and Labrador dividend tax credit (add lines 14 an	id 15)		_			23			
Percentage of income not allocated to Newfoundland and Labra 100% minus percentage on line 21	dor:		_	×	%	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.	r,	A			oundland a or income		=		26

Section T3NLMJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 26 on the previous page.			26
Residents of Newfoundland and Labrador only:			
Enter the provincial foreign tax credit from Form T2036, <i>Provincial</i>	or Territorial Foreign Tax Credit.	13060 ● -	27
Line 26 minus line 27. If negative, enter "0".	Newfoundland and Labrador	tax 13090 □ =	28
Enter the amount from line 28 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.

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.			mara than \$21.0	10.4		
, ,			more than \$31,9 but not more th	•		
If the amount from line 1 is:	\$31,984	or less	\$63,969	uii	more than \$63	,969
Enter the amount from line 1.	2					
Base amount	3 -	0 00	- 31,984	00	- 63,969	00
Line 2 minus line 3	4 =		=		=	
Rate	5 ×	9.8%	× 13.8%		× 16.7°	%
Multiply the amount on line 4 by the rate on line 5.	_ 6 =		=	+	=	
Tax on base amount	_ 7 +	0 00	+ 3,134	00	+ 7,548	3 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)	Ì	× 16.7%	, o =		
				_ =		
Prince Edward Island tax on taxable income (line 8 or line 9)			13101 ■		
Donations and gifts tax credit						
Total donations and gifts:						
Line 17 of Schedule 11 13112 •						
On the first \$200 or less	× 9.8% =	=	1	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	× 21.5% =	13115 🗆 🛨		15		
Prince Edward Island minimum tax carryover:		_				
Line 30 of Schedule 11	× 57.5% =	= 13116 ■ +		16		
Add lines 13 to 16.					_	
Line 10 minus line 17. If negative, enter "0".			<u> </u>	_	=	
Prince Edward Island additional tax for minimum tax purpos	es (Amount	D from Chart	3 of Schedule 12	13102 □	+	
Add lines 18 and 19.				13105 ■	=	
Percentage of income allocated to Prince Edward Island (from	om column 5 of the	e chart in Par	t 1 of this form)		×	%
Multiply line 20 by the percentage on line 21.					=	
If the trust was not a resident of Prince Edward Island, en	nter the amount fro	om line 22 on	line 26.			
Adjustment for residents of Prince Edward Island						
Prince Edward Island dividend tax credit (add lines 14 and 1	15)			23		
Times Editard related dividend tax eredit (and inter 11 and	d:		0/	24		
Percentage of income not allocated to Prince Edward Island		×	70			
Percentage of income not allocated to Prince Edward Island 100% minus percentage on line 21		<u>×</u>		▶	_	
Percentage of income not allocated to Prince Edward Island 100% minus percentage on line 21 Multiply line 23 by the percentage on line 24. Line 22 minus line 25 (if negative, enter "0"); or if the trust		_ =	djusted Prince Edwa	> _		+

Section T3PEMJ, Prince Edward Island tax (continued)

						_			_ 26
Prince Edward Island surtax									
Amount from line 20				I	27				
Base amount		_	12,500	00	28				
Line 27 minus line 28. If negative, enter "0".		=	,		29				
Rate		×	10%	,	30				
Multiply line 29 by the rate on line 30.		=			31				
Multiply line 31 by the percentage on line 21.		×	9	,		13110 ■	+		32
Add lines 26 and 32.							=		_ 33
Residents of Prince Edward Island only: Enter the provincial foreign tax credit from Form T2036, or Territorial Foreign Tax Credit.		3130 •			34				_
Prince Edward Island allowable political contribution Enter the credit calculated in the chart below.	tax credit: (maximum \$500)	3140 ■ +			35				
Add lines 34 and 35.		=					_		_ 36
Line 33 minus line 36. If negative, enter "0".		Prince I	Edward Is	sland	l tax	13160 =	=		37
Chart for line 35 – Prince Edward Island allowable	e political contributi	on tax cred	lit ——						
Total Prince Edward Island political contributions made	_	on tax cred	lit ——		38				
	_		lit ——		38				
Total Prince Edward Island political contributions made	n \$1,150, enter \$500 e amount on line 38	3141 ●			38				
Total Prince Edward Island political contributions made Determine the amount to enter on line 35 as follows: if the trust's contributions (on line 38) are more than if the trust's contributions are \$1,150 or less, use th	n \$1,150, enter \$500 e amount on line 38	3141 • on line 35; d I th		but r	re not	than	ne 38 is mo \$550, but e than \$1,	not	

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 into	er vivos tru	ısts						
Use the amount on line 1 to determine which	one of the)						
following columns you have to complete.			more tha	an \$29,590 ,	more than \$59,180 ,			
				more than	but not more than			
If the amount from line 1 is:	\$2	29,590 or less	\$5	9,180	\$93,000	more	e than \$93,0	00
			1			_		
Enter the amount from line 1.	_ 2							2
Base amount	_ 3 -	0 00	1 —	29,590 00	- 59,180 00	<u> </u>	93,000	_
Line 2 minus line 3	_ 4 =	0.700/	=	11.050/	= 10.070/	=	47.50/	4
Rate	_ 5 ×	8.79%	×	14.95%	× 16.67%	×	17.5%	_
Multiply the amount on line 4 by the rate on line 5.	_ 6 =	0 00	=	0.004 00	=	=	40.000	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:	-	from line 1)			× 17.5% =			9
Nova Scotia tax on taxable income (line 8 or	line (1)				13201	—	ĺ	 1
140Va Ocolia tax on taxable income (iiiie o oi	11110 0)				10201			'
Donations and gifts tax credit								
Total donations and gifts:								
Line 17 of Schedule 11 13212 •		1						
On the first \$200 or less		× 8	.79% =		11			
On the remainder			7.5% =	+	12			
Donations and gifts tax credit (line 11 plus	line 12)			214 🛮 =	13			
Residents of Nova Scotia only:								
Nova Scotia dividend tax credit:								
Line 24 of Schedule 8		× 2	8.5% =	218 ■ +	14			
Line 31 of Schedule 8				215 🗆 +	15			
Nova Scotia minimum tax carryover:		<u> </u>	0.070					
Line 30 of Schedule 11		× 5	7.5% = 18	216 ■ +	16			
Add lines 13 to 16.				=		_		1
Line 10 minus line 17. If negative, enter "0".						=		— ;
Nova Scotia additional tax for minimum tax p	urnoses	(Amount B fr	om Chart 3 c	of Schedule 12) 13202	П+		— ;
Add lines 18 and 19.	a. pocoo	Λ,	arrount B ii	om onare o	13205			— ;
Percentage of income allocated to Nova Sco	tia (from co	olumn 5 of the	chart in Par	t 1 of this for		×	%	
Multiply line 20 by the percentage on line 21		Janin o or the	onart iii i ai	. 1 01 11110 1011	<u> </u>	=	7,0	— <u>2</u>
Watapiy iiilo 20 by the percentage on iiilo 21	•					-		
If the trust was not a resident of Nova Sco	ia enter th	e amount from	line 22 on	ine 26				
	, 0.1101 111	- aoa.ii. ii oii		20.				
Adjustment for residents of Nova Scotia								
Adjustificiti for residents of Nova Scotia	and 15)				23			
Nova Scotia dividend tay credit (add lines 1/	and 13)		01	×	% 24			
Nova Scotia dividend tax credit (add lines 14	0% minus n	arcentage on line						
Percentage of income not allocated to Nova Scotia: 10		ercentage on line				_	I	2
,		ercentage on line		=	ed Nova Scotia			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%	6	30		
Multiply line 29 by the rate on line 30.		=				13210 ■ +	3
Add lines 26 and 31.						=	3
Residents of Nova Scotia only: Enter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> .	13230 •			;	33		
Total Nova Scotia political contributions 13241 •	34						
Nova Scotia allowable political contribution tax credit:							
Line 34 × 75% = maximum \$750	13240 ■	+		<u> </u>	35		
Add lines 33 and 35.		=				<u>– </u>	3
Line 32 minus line 36. If negative, enter "0".			Nova S	cotia	tax	13260 ■ =	3
Enter the amount from line 37 on line 3 in Part 4 of this form.							

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.

Testamentary trusts or grandfathered	d inter vivos trusts			
Use the amount on line 1 to determine vectors following columns you have to complete		more than \$34,836 , but not more than	more than \$69,673 , but not more than	
If the amount from line 1 is:	\$34,836 or less	\$69,673	\$113,273	more than \$113,273
		_		
Enter the amount from line 1.	. 2			
Base amount	3 - 0	00 - 34,836 00	- 69,673 00	- 113,273 00
ine 2 minus line 3	4 =	_ =	=	=
Rate	5 × 10.12%	× 15.48%	× 16.8%	× 17.95%
Multiply the amount on line 4 by the rate on line 5.	6 =	_ =	=	=
Tax on base amount	7 + 0 0	00 + 3,525 00	+ 8,918 00	+ 16,243 00
New Brunswick tax on taxable ncome (line 6 plus line 7)	8 =	=	=	=
nter vivos trusts (other than grandfath	nered)			
New Brunswick tax on taxable income:	(Amount from line	1)	<u>× 17.95% =</u>	
New Davis and the control to the con	lin - 0 lin - 0)		4004	
New Brunswick tax on taxable income (I	line 8 or line 9)		13301	
Donations and gifts tax credit				
Total donations and gifts:				
Line 17 of Schedule 11	13312 •			
On the first \$200 or less		× 10.12% =	11	
On the remainder	_	× 17.95% =	+ 12	
Donations and gifts tax credit (line 11	_	13314		
Residents of New Brunswick only:	pido iirio 12)		10	
New Brunswick dividend tax credit:				
Line 24 of Schedule 8	.	× 38.67% = 13318	- + 14	
Line 31 of Schedule 8		$\frac{\times 36.57\%}{\times 26.5\%} = 13315$		
New Brunswick minimum tax carryover:		X 20.070 =	10	
Line 30 of Schedule 11		× 57% = 1331 6	- + 16	
Add lines 13 to 16.	<u> </u>	X 0770 =	=	
ine 10 minus line 17. If negative, enter	"0"			=
New Brunswick additional tax for minimum		(Amount C from Char	t 3 of Schedule 12) 13302	F +
Add lines 18 and 19.	um tax parpodoo	(7 timodrit o morri orial	13305	
Percentage of income allocated to New	Brunswick (from colur	nn 5 of the chart in Part 1 o		× %
Multiply line 20 by the percentage on lin	·	THE OF THE CHART HIT ARE TO		= /6
vicinity line 20 by the percentage on line	C 21.			
If the trust was not a resident of New E	Brunswick, enter the a	mount from line 22 on line	28.	
Adjustment for residents of New Brui	nswick			
New Brunswick dividend tax credit (add			23	
Percentage of income not allocated to N	lew Brunswick:			
100% minus percentage on line 21			× % 24	
Multiply line 23 by the percentage on lin	e 24.		=	. –
ine 22 minus line 25 (if negative, enter		Adjusted New Br	unswick income tax	=
				<u> </u>
Decidents of New Downsoniel entry				<u> </u>
Residents of New Brunswick only:				
Residents of New Brunswick only: Enter the provincial foreign tax credit fro	om Form T2036, <i>Provi</i> i	ncial or Territorial Foreign T	Tax Credit. 13330	• –
	"0"); or if the trust		Tax Credit. 13330	_

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 return)						_			1
Testamentary trusts or grandfathere	d inter vivos trus	ts							
Use the amount on line 1 to determine									
following columns you have to complete									
g					n \$36,020 ,				
If the amount from line 1 is:		\$36.02	:0 or less		nore than 2 ,041		more than \$72,0	141	
THE UNGUITHOUT ME 1 IS.		- 400,02			.,041	_	111010 111011 472,0		
Enter the amount from line 1.	:	2				Г		\Box	2
Base amount		3 -	0 00	- 3	6,020 00	-	72,041	_	3
Line 2 minus line 3		4 =		=	1,020	- -	=		4
Rate		5 ×	6.05%	×	9.15%	5	× 11.16%	,	5
Multiply the amount on line 4 by the rate	e on line 5.	6 =		=		i la	=	_	6
Tax on base amount		7 +	0 00	+	2,179 00	-	+ 5,475	_	7
Ontario tax on taxable income					, , , , , ,				
(line 6 plus line 7)		8 =		=		_	=		8
Inter vivos trusts (other than grandfath	nered)								
Ontario tax on taxable income:	(Amount from	a lino 1\		1	11.16% =		I		9
Officiallo tax officiaxable income.	(Amount non	111111111111111111111111111111111111111		×	11.10 /6 =	=			9
Ontario tax on taxable income (line 8 or	r line 9)				1	3401 ■			10
Donations and gifts tax credit									
Total donations and gifts:									
Line 17 of Schedule 11 134	12 •								
On the first \$200 or less		×	6.05% =			11			
On the remainder		×	11.16% =	+		12			
Donations and gifts tax credit (line 1	l plus line 12)			13414 ■ =		13			
Residents of Ontario only:									
Ontario dividend tax credit:									
Line 24 of Schedule 8		×	22.56% =	13418 ■ +		14			
Line 31 of Schedule 8		×	25.66% =	13415 ■ +		15			
Ontario minimum tax carryover (line 9 of Web form Schedule 12A, <i>Chart 2 – On</i>	itario Minimum Tax Ca	erryover for 20	N8 (Trusts))	13416 • +	1	16			
Add lines 13 to 16.	tano minimani rax oa	11170101 101 20	oo [Tracic])	=					17
Line 10 minus line 17. If negative, enter	<u>"</u> "					_			18
Ontario additional tax for minimum tax p			(Amount F fro	m Chart 3 of So	chedule 12) 1	3402 ■	+		19
Add lines 18 and 19.	Juiposes		(Amount E no	III Onart 5 or o			-		19 20
Percentage of income allocated to Onta	ario (from column f	5 of the cha	rt in Part 1 of t	hie form)	<u>u</u>	3405 L	× %		20 21
Multiply line 20 by the percentage on lin	· · · · · · · · · · · · · · · · · · ·	o in ine cha	itili alt i oi t	ilis ioiii)		_	= /6		21 22
multiply line 20 by the percentage on in	16 2 1.					_			22
If the trust was not a resident of Ontai	r io , enter the amoı	unt from line	e 22 on line 26	i.					
Adjustment for residents of Ontario									
Ontario dividend tax credit (add lines 14	1 and 15)					23			
Percentage of income not allocated to 0	Ontario:			<u> </u>					
100% minus percentage on line 21				×	%	24			
Multiply line 23 by the percentage on lin	ne 24.			_ =					25
Line 22 minus line 25 (if negative, enter was not a resident of Ontario, enter the			Δ.	djusted Ontari	o income tay	_			26
The first a register of emails, emer in	amount nom IIII			ajaotoa Ontan	o moome tax	=			_5

Section T3ONMJ, Ontario tax (continued)

Enter the amount from	line 26 on the previous page.			26
Ontario surtax				
(Line 26	minus \$4,162) × 20% (if negative, enter "0") =	27		
(Line 26	minus \$5,249) × 36% (if negative, enter "0") =	+ 28		
Add lines 27 and 28.	<u> </u>	=	13410 ■ +	29
Add lines 26 and 29.			=	30
Residents of Ontario	only:			
Enter the provincial fore	eign tax credit from Form T2036, Provincial or Territorial Fore	eign Tax Credit.	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 return)								_ 1
Testamentary trusts or grandfathered inter vivos tr	usts							_
Use the amount on line 1 to determine which one of th	е							
following columns you have to complete.				more than \$30,544	1			
				but not more than	*			
If the amount from line 1 is:		\$30,544	or less	\$66,000		more	than \$66,000	
								_
Enter the amount from line 1.	2] 2
Base amount	3 -	_	0 00	- 30,544 00	0	_	66,000 00	_
Line 2 minus line 3	4 =	=		=		=	,	14
Rate	5 ×	< 10).9%	× 12.75%		×	17.4%	5
Multiply the amount on line 4 by the rate on line 5.	6 =			=		=		1 6
Tax on base amount	7 +	-	0 00	+ 3,329 00	0	+	7,850 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	from li	ne 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 •					1			
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)								
Residents of Manitoba only:				14014 = =	13			
				14014 = =				
Manitoba dividend tax credit:				14014 = =				
Manitoba dividend tax credit: Line 24 of Schedule 8		×	35% =	14014 ■ = 14018 ■ +				
		<u>×</u> ×	35% = 15.75% =		13			
Line 24 of Schedule 8				14018 = +	13			
Line 24 of Schedule 8 Line 31 of Schedule 8				14018 = +	13			
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover:		×	15.75% =	14018 + 14015 +	13 14 15			
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11		×	15.75% =	14018 + 14015 +	13 14 15			
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11 Family tax benefit		<u>×</u> <u>×</u>	15.75% = 50% =	14018	13 14 15 16			_ 18
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11 Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] =		<u>×</u> <u>×</u>	15.75% = 50% =	14018	13 14 15 16	<u>-</u>		_ 18 _ 19
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11 Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] = Total credits (add lines 13 to 17)		<u>×</u> <u>×</u>	15.75% = 50% =	14018	13 14 15 16	<u>-</u>		_
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11 Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] = Total credits (add lines 13 to 17) Line 10 minus line 18. If negative, enter "0". Manitoba additional tax for minimum tax purposes		x x x	15.75% = 50% = 10.9% =	14018	13 14 15 16 17			_
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11 Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] = Total credits (add lines 13 to 17) Line 10 minus line 18. If negative, enter "0".		x x x	15.75% = 50% = 10.9% =	14018	13 14 15 16 17	+		_ _ 19
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11 Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] = Total credits (add lines 13 to 17) Line 10 minus line 18. If negative, enter "0". Manitoba additional tax for minimum tax purposes	 	× × × × (A	15.75% = 50% = 10.9% =	14018	13 14 15 16 17 17 12) 14002	+	%	19 20
Line 24 of Schedule 8 Line 31 of Schedule 8 Manitoba minimum tax carryover: Line 30 of Schedule 11 Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] = Total credits (add lines 13 to 17) Line 10 minus line 18. If negative, enter "0". Manitoba additional tax for minimum tax purposes Add lines 19 and 20.	ımn 5 c	× × × × (A	15.75% = 50% = 10.9% =	14018	13 14 15 16 17 17 12) 14002	+	%	19 20 21

If the trust was **not** a **resident of Manitoba**, enter the amount from line 23 on line 27 on the next page.

Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 23 on the previous page.				-		23
Adjustment for residents of Manitoba Manitoba dividend tax credit (add lines 14 and 15 on the part of	orevio	ous page)		24		
Percentage of income not allocated to Manitoba: 100% minus percentage on line 22 on the previous page			× %	25	1	
Multiply line 24 by the percentage on line 25. Line 23 minus line 26 (if negative, enter "0"); or			= Adjusted Manitoba		_	26
if the trust was not a resident of Manitoba, enter the am	ount	from line 23.	income tax	<u> </u>	=	27
Manitoba allowable political contribution tax credit: Enter the credit calculated in the chart below.		(maximum \$650) 14140		28		
Residents of Manitoba only:				-		
Enter the provincial foreign tax credit from Form T2036, F Foreign Tax Credit.	Provin	cial or Territorial 14080	+	29		
Add lines 28 and 29.			=	. 🐱	_	30
Line 27 minus line 30. If negative, enter "0".			Manitoba tax	14170) –	— 31
Enter the amount from line 31 on line 6 in Part 4 of this fo	rm		mamiosa tax			== "
Total Manitoba political contributions made in 2008		14141 •	<u> </u>	32		
Determine the amount to enter on line 28 as follows:						
 if the trust's contributions (on line 32) are more than if the trust's contributions are \$1,275 or less, use the to determine which one of the following columns to c 	amo	unt on line 32	or			
		If line 32 is \$400 or less	If line 32 is more than \$400, but not more than \$750		If line 32 is more than \$750, but not more than \$1,275	-
Enter the trust's total contributions from line 32. Contribution base	33 34	- 0 00	- 400 00		- 750 00	33 34
Line 33 minus line 34	35	= 0 00	= 400 00	ŀ	= 750 00	35
Credit rate	36	× 75%	× 50%	- 1	× 33.33%	36
Multiply line 35 by line 36.	37	= 7570	= 3070	- 1	=	37
Base credit	38	+ 0 00	+ 300 00	ŀ	+ 475 00	38
Allowable credit – line 38 plus line 39	39	=	=	ŀ	=	39
Enter this amount on line 28.						

In addition to the credits included on this form, a trust may also be eligible to claim the following tax credits:

Co-op education and apprenticeship tax credit

A trust can claim this credit if it paid salaries or wages to an employee for a qualifying work placement in 2008 for work performed, or to a co-op graduate for a period of qualifying employment that ended in 2008.

On line 91 of the trust's return, enter the total credits shown on all your Slips T2CEATC (MAN.), Co-op Education and Apprenticeship Tax Credit. Include your Slips T2CEATC (MAN.) with the trust's return.

Odour-control tax credit

A trust can claim this credit if, in 2008, it was carrying on the business of farming in Manitoba and it incurred eligible odour-control expenditures.

On line 91 of the trust's return, enter the amount from line 10 of Form T4164, *Manitoba Odour-Control Tax Credit (Individuals)*. Include a copy of Form T4164 with the trust's return.

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 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 \$39,135 ,			
				but not more than			
If the amount from line 1 is:	_	\$39,135 or less	<u>; </u>	\$111,814		more than \$11	1,814
	_						
Enter the amount from line 1.	2						2
Base amount	3 -	- 0	00	- 39,135 00		- 111,814	1 00 3
Line 2 minus line 3	· · L	=		=		=	4
Rate	5 >	, , ,		× 13%		× 15°	_
Multiply the amount on line 4 by the rate on line 5.	6 =			=		=	- 6
Tax on base amount	7	- 0	00	+ 4,305 00		+ 13,753	3 00 7
Saskatchewan tax on taxable income (line 6 plus line 7)	8 =	_					₈
(line o plus line r)	ے ہ					_	۰ لــــــــــــــــــــــــــــــــــــ
Inter vivos trusts (other than grandfathered)							
Saskatchewan tax on taxable income: (Amount fro	om line	e 1)		× 15% =			9
Custation and tax on taxable meeting. (A missing meeting)	J.11 1111C			<u> </u>	-		<u> </u>
Saskatchewan tax on taxable income (line 8 or line 9)					14201	1	1
Saskatchewan farm and small business capital gains tax	credit	(from Form T3	SK(CG). S	askatchewan Farm		_	1
and Small Business Capital Gains Tax Credit [Trusts])		((14204 •	_	1
Line 10 minus line 11. If negative, enter "0".							
					_		
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%	<u> </u>	+	14		
Donations and gifts tax credit (line 13 plus line 14)			14214	=	15		
Residents of Saskatchewan only:							
Saskatchewan dividend tax credit:	ı	0= 440		■ .			
Line 24 of Schedule 8		× 35.44%			16		
Line 31 of Schedule 8		× 30%	<u> 14215</u>	+	17		
Saskatchewan minimum tax carryover:	l	500		. .	40		
Line 30 of Schedule 11 Add lines 15 to 18.		× 50%	14216	■ 	18	_	1 4
Line 12 minus line 19. If negative, enter "0".						_	+
Saskatchewan additional tax for minimum tax purposes		(Amount	H from Ch	art 3 of Schedule 12)	1/202	1 +	— <u> </u>
Add lines 20 and 21.		(/timodine	11110111 011	art o or correduce 12)	14205		— ž
Percentage of income allocated to Saskatchewan (from c	column	5 of the chart	in Part 1 of	this form)			~ Z
Multiply line 22 by the percentage on line 23.					-	=	<u> </u>
					-		
If the trust was not a resident of Saskatchewan, enter t	he am	ount from line	24 on line 2	8.			
Adjustment for residents of Saskatchewan							
Saskatchewan dividend tax credit (add lines 16 and 17)					25		
Percentage of income not allocated to Saskatchewan:				<u> </u>			
100% minus percentage on line 23				× %	26		
Multiply line 25 by the percentage on line 26.				=			2
Line 24 minus line 27 (if negative, enter "0"); or			Adju	sted Saskatchewan			
if the trust was not a resident of Saskatchewan, enter t	the am	ount from line	24.	income tax		=	2

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 T2036 Territorial Foreign Tax Credit.	i, Provinc	cial or	14290 •	1	29		
Enter the Saskatchewan unused royalty tax rebate.			14310 • +		30		
Saskatchewan allowable political contribution tax o	credit:						
Enter the credit calculated in the chart below.		imum \$650)	14320 = +		31		
Add lines 29 to 31.			=	:		_	32
Line 28 minus line 32. If negative, enter "0".				· -		=	33
Labour-sponsored venture capital corporations tax Enter the amount from Slip T2C(SASK.).	credit ((for resident	s of Sask	atchewan only)	1430	03 • -	34
Line 33 minus line 34. If negative, enter "0".				Saskatchewan	tax 1438	30 ■ =	— 35
Enter the amount from line 35 on line 7 in Part 4 of this	form.						
Total Saskatchewan political contributions made in 20 Determine the amount to enter on line 31 as follows: if the trust's contributions (on line 36) are more that if the trust's contributions are \$1,275 or less, use to determine which one of the following columns to	008 an \$1,27 the amo	75 , enter \$650 unt on line 36	0 on line 3	14321 • 31; or		36	
		If line 36 \$400 or		If line 36 is mo than \$400, but more than \$7	not	If line 36 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 36.	37						37
Contribution base	38	_	0 00	- 400	00	- 750 00	38
Line 37 minus line 38	39	=		=		=	39
Credit rate	40	× 7	75%	× 50%	,	× 33.33%	40
Multiply line 39 by line 40.	41	=		=		=	41
Base credit	42	+	0 00	+ 300	00	+ 475 00	42
Allowable credit – line 41 plus line 42	43	=		=		=	43
Enter this amount on line 31.					<u>-</u>		

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.

Taxable income (line 56 of the return)				_		
Alberta income tax rate					×	10%
Multiply line 1 by line 1A.		Alberta ta	ax on taxable incom	e 14401 L	=	
Donations and gifts tax credit						
Total donations and gifts:						
Line 17 of Schedule 11 14412 •	^					
Line A or \$200, whichever is less		0% =	1	3		
Line A of \$200, Whichever is less Line A minus line B =	$-\frac{B}{C} \times 10^{-1}$	3 /6 –		. •		
	= •					
Enter the amount of unclaimed donations and gifts made for the years 2003 to 2006,						
included in the amount on line A.	D					
Amount from line B or line D, whichever is less —	E					
Line D minus line E =	_ F × 12.7	5% =	+	4		
	=					
Amount from line C	G					
Amount from line F -						
Line G minus line H =		1% =	+	5		
	=			•		
Donations and gifts tax credit (add lines 3, 4, and 5)		14414	=	5 A		
				:		
Donations and gifts tax credit (amount from line 5A)				6		
Residents of Alberta only: Alberta dividend tax credit: Line 24 of Schedule 8	× 29%		+	7		
Line 31 of Schedule 8	× 22.5%	= 14415	+	8		
Alberta minimum tax carryover:			_			
Line 30 of Schedule 11	× 35%	= 14416	+	9		
Add lines 6 to 9.			=			
1. 0 . 1. 40 1(1. 1 1011					=	
Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes	(Amou	nt I from C	hart 3 of Schedule 12	·	+	
Alberta additional tax for minimum tax purposes Add lines 11 and 12.	,			14402 1	+	
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o	,			·	+ = ×	%
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o	,			·	+	
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o Multiply line 13 by the percentage on line 14.	the chart in Par	1 of this fo		·	+ = ×	%
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta , enter the amount	the chart in Par	1 of this fo		·	+ = ×	%
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta , enter the amount	the chart in Par	1 of this fo		·	+ = ×	%
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta, enter the amount Adjustment for residents of Alberta	the chart in Par	1 of this fo		14405	+ = ×	%
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta, enter the amount Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8)	the chart in Par	1 of this fo	orm)	14405	+ = ×	%
Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from column 5 o Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta, enter the amount Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8) Percentage of income not allocated to Alberta: 100% minus	the chart in Par	1 of this fo	orm)	14405 1	+ = ×	%

Section T3ABMJ, Alberta tax (continued)

Enter the amount from line 19 on the previous page.					9
Desidents of Alberts only					
Residents of Alberta only:	.				
Enter the provincial foreign tax credit from Form T2036, Foreign Tax Credit.	Provinci	al or Territorial	14510 ●	20	
Alberta allowable political contribution tax credit					
Enter the trust's Alberta political contributions made in 2008 from the official receipt called <i>Annual Contribution</i> . 14521 •		21			
Credit calculated for line 22 – maximum \$1,000 (see chart below)		22			
Enter the trust's Alberta political contributions made in 2008 from the official receipt called <i>Senatorial Selection Campaign Contribution.</i>		23			
Credit calculated for line 24 – maximum \$1,000 (see chart below)		24			
Add lines 22 and 24. Alberta allowable political contribution tax credit 14520	=	>	+	25	
Subtotal (add lines 20 and 25)			_ =		26
Line 19 minus line 26. If negative, enter "0".				=2	27
Alberta royalty tax rebate (see chart for line 28 below)				14440 • - 2	28
Line 27 minus line 28. If negative, enter "0".			Alberta tax		29
Enter the amount from line 29 on line 8 in Part 4 of this for	orm		7		
 Determine the amount to enter on line 22 or 24 as folk if the trust's contributions (on line 21 or 23) are mone if the trust's contributions are \$2,300 or less, use the to determine which one of the following columns to 	re than the	nt on line 21 or 23	0 on line 22 or 24; or		
		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	30			30	
Contribution base	31	- 0 00	-	- 1,100 00 31	
Line 30 minus line 31	32	=	=	= 32	
Credit rate Multiply line 32 by line 33.	33	× 75%	× 50%	× 33.33% 33 34	
Base credit	34 35				
Allowable credit – line 34 plus line 35	36	+ 0 00	+ 150 00	+ 600 00 35 = 36	
Enter this amount on line 22 or 24.	30				
					┙
Chart for line 28 – Alberta royalty tax rebate ——					eg
Enter the trust's unused Alberta attributed Canadian royalty income.		x	10% =	37	
Enter the amount from line 37 on line 28.					

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 grandfather	ed inter vivo	os tri	usts	•										
Use the amount on line 1 to determine which one of the following columns you have to complete. Then, enter the amount	If line 1 \$35,016 o			If line 1 is mo than \$35,016, not more tha \$70,033	but	thar	ine 1 is mo n \$70,033 , ot more tha \$80,406	but	than no	ne 1 is mo \$80,406, t more tha \$97,636	but		ine 1 is mo han \$97,63	
rom line 1 in the applicable column.														
	_	0 0	_	- 35,016	00	_	70,033	00	_	80,406	00		97,636	00
ne 2 minus line 3 (cannot be negative)	=		_	=		=			=			=		Ļ
ollinka Posa Albardha anta an Posa E	× 5.0	06%	_	× 7.70%	<u> </u>	× =	10.5%		× =	12.29%	<u> </u>	× =	14.7%	_
ultiply line 4 by the rate on line 5.	+		_		00	= +	4 460	00	+	F F F F 7	00	+	7 675	00
		0 0		+ 1,772	00		4,468	00		5,557	00	Τ	7,675	100
ritish Columbia tax on taxable income ad lines 6 and 7.	=		:	=		=			=			=		
ter vivos trusts (other than grandfa	athered)													
ritish Columbia tax on taxable inc		ount	fror	n line 1)				×	14	1.7% =				L
itish Columbia tax on taxable incom	ıe (line 8 or li	ne 9))							146	601 ■			
												_		
onations and gifts tax credit														
otal donations and gifts:				ı										
Line 17 of Schedule 11	4612 •					••				1				
On the first \$200 or less				×		<u>6% =</u>	_				11			
On the remainder	44 mlum limm 4	10)		<u>×</u>	14.	<u>7% =</u>		+			12			
onations and gifts tax credit (line		12)					14614 ■	_			13			
esidents of British Columbia only ritish Columbia dividend tax credit:	:													
Line 24 of Schedule 8				l	20 G	7% =	14618 ■	_		1	14			
Line 31 of Schedule 8				× ;		5% =		<u>'</u> +			15			
ritish Columbia minimum tax carryov	vor:				25.	3 /o =	14015	'			15			
Line 30 of Schedule 11	/EI.			×	33	7% =	14616 ■	+		1	16			
dd lines 13 to 16.					55.	70 -	14010				16 -	_		I
ne 10 minus line 17. If negative, ent	er "0"													┢
itish Columbia additional tax for mir		rnnsı		(Am	ount	.l fron	n Chart 3	of S	chedul	e 12) 146	602 ■	+		
dd lines 18 and 19.	iiiiaiii tax pa	poo		(7 (11)	Odin	0 11011	ii Onait o	0, 0	oriodai		605 =			\vdash
ercentage of income allocated to Bri	tish Columbi	a (fro	m c	olumn 5 of the	cha	rt in P	art 1 of th	is fo	rm)		,00	×	%	<u></u>
ultiply line 20 by the percentage on		α (11 ο	,,,,,		0110		art i oi tii	10 10	,			=		Ť
amply mic to by me percentage on														
f the trust was not a resident of Brit	ish Columbi	i a , er	nter	the amount fro	m lir	ne 22 (on line 26							
diverture and four vanishments of Duitish	Calumbia													
djustment for residents of British ritish Columbia dividend tax credit (a		and 1	5)				_				23			
ercentage of income not allocated to 00% minus percentage on line 21	British Colu	mbia	:					×		%	24			
ultiply line 23 by the percentage on	line 24.							=		<u> </u>	<u>-</u>	_		
ine 22 minus line 25 (if negative, ent	er "0"); or if t						 Adjusted	Bri	_					
a resident of British Columbia, ente	er the amoun	LITOII	1 III	e 22.					ince	ome tax				_
esidents of British Columbia only														
nter the provincial foreign tax credit		2036	Pr	ovincial or Ten	ritori	al Ford	ian Tay (red	t	146	610 •	I —		

Section T3BCMJ, British Columbia tax (continued)

Enter the amount from line 28 on the previous page.					28
Enter the provincial logging tax credit from Form FIN 542, Logging Tax Return of Income.	(see instructions below)	14690 •	2	9	
British Columbia allowable political contribution tax	credit:				
Enter the credit calculated in the chart below.	(maximum \$500)	14670 ■ +	3	0	
Add lines 29 and 30.		=		-	31
Line 28 minus line 31. If negative, enter "0".		British Colum	nbia tax 14	680 ■ =	32
Enter the amount from line 32 on line 9 in Part 4 of this f	form.				

Line 29 - Logging tax credit

If the trust has logging operations in British Columbia on which British Columbia logging tax is payable for this tax year, it may be able to claim this credit. On line 29 of this form, enter the provincial credit allowable from Form FIN 542, *Logging Tax Return of Income*. Include a copy of Form FIN 542 with the trust's return.

Total British Columbia political contributions made in	2008		14671	•	33	
Determine the amount to enter on line 30 as follows:						
• if the trust's contributions (on line 33) are more th	an \$1,150	, enter \$500 c	on line 30	0; or		
 if the trust's contributions are \$1,150 or less, use determine which one of the following columns to compare the columns of the following columns to compare the columns of the following columns to compare the columns of the columns o		nt on line 33 t	0			
		If line 33 \$100 or le	_	If line 33 is mor than \$100, but n more than \$550	ot than \$	e 33 is more \$550, but not than \$1,150
	34					
Enter the trust's total contributions from line 33.	0-1				_	
	_ 35	_	0 00	T 100 0	0 -	550 00 3
Contribution base		=	0 00	- 100 0 =	0 -	550 00 3
Contribution base Line 34 minus line 35	35		0 00			
Contribution base Line 34 minus line 35 Credit rate	35 36			=	=	335 35
Enter the trust's total contributions from line 33. Contribution base Line 34 minus line 35 Credit rate Multiply line 36 by line 37. Base credit	35 36 37	× 7		= × 50%	= × =	33.33%

In addition to the credits included on this form, the trust may also be eligible for the British Columbia mining exploration tax credit. On line 91 of the trust's return, enter the amount of credit from Form T88, *British Columbia Mining Exploration Tax Credit (Individuals)*. Include a copy of Form T88 with the trust's return.

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.

Testamentary trusts or grandfathered in											
Use the amount on line 1 to determine when the common ways to be a second at the common ways to be a second	nich	one of the									
following columns you have to complete.				more than \$37	7,885 ,	more	than \$75 ,7	769 ,			
ru i i i i		407.005		but not more			not more th	nan			
f the amount from line 1 is:		\$37,885 or les	SS	\$75,769			\$123,184		mor	e than \$123	,184
Enter the amount from line 1.	2										
Base amount	3	- 0	00	- 37,88	5 00	_	75,769	00	_	123,184	00
ine 2 minus line 3	4	=		=		=	-,		=	-, -	
Rate	5	× 7.04%	<u> </u>	× 9.68	3%	×	11.449		×	12.76%	
fultiply the amount on line 4 by the rate on line 5.	6	=	Ť	=		=	,	Ĭ	=		Ť
Tax on base amount	7	+ 0	00	+ 2,66	7 00	+	6,334	00	+	11,759	00
/ukon tax on taxable income							5,00			,	1
line 6 plus line 7)	8	=		=		=			=		
nter vivos trusts (other than grandfather /ukon tax on taxable income:	•	Amount from lin	o 1\		1		12.76%				ı
ukon tax on taxable income:	(,	Amount from line	e 1)			×	12.76%	=			
ukon tax on taxable income (line 8 or line	9)							14801			
								_			
Oonations and gifts tax credit											
otal donations and gifts:		1									
Line 17 of Schedule 11 14812)						1				
On the first \$200 or less			<u>×</u>	7.04% =				11			
On the remainder			×	12.76% =		+		12			
Donations and gifts tax credit (line 11 pl	us II	ne 12)			14814	=		13			
/ukon dividend tax credit:		ı		05.440/		.	1				
Line 24 of Schedule 8			<u>×</u>	35.44% =	14818			14			
Line 31 of Schedule 8			<u>×</u>	22.24% =	14815 ■	+		15			
'ukon minimum tax carryover:		ı		4.40/		.	1				
Line 30 of Schedule 11			<u>×</u>	44% =	14816	+		— ¹⁶			ı
add lines 13 to 16.					_			_ ▶			
ine 10 minus line 17. If negative, enter "0				/	01 1	0 (0)	1 1 40		=		
ukon additional tax for minimum tax purp	oses	S		(Amount M from	1 Chart	3 of Sch	edule 12)	14802	+		
Add lines 18 and 19.	/ •				()			14805			
Percentage of income allocated to Yukon		n column 5 of th	e cnar					_	×	9	′о Т
Multiply line 20 by the percentage on line 2	21.			Adj	justea 1	rukon II	ncome ta	<u>x</u>	_		
⁄ukon surtax											
Amount from line 22							23				
Base amount						6,000	00 24				
Line 23 minus line 24. If negative, enter	"0".				=		25				
Rate					×	59	6 26				
Multiply line 25 by the rate on line 26.					=		>	14790	+		
dd lines 22 and 27.									=		
Residents of Yukon only: Enter the territ		foreign tax cred	lit from		4040		I	_			•
Provincial or Territorial Foreign Tax Credit		rodit:		i	4810 ●			_ 29			
Yukon allowable political contribution t Enter the credit calculated in the chart on t			(m	aximum \$500) 1	4820 ■ -	+	1	30			
Add lines 29 and 30.	u IC I	ieni paye.	(1116	azimum (5000)		=		- ³⁰	_		l
					_		ukon tax	1/10/10	-		
ine 28 minus line 31. If negative, enter "0.	"										

Section T3YTMJ, Yukon tax (continued)

Total Yukon political contributions made in 2008		14821 •		33			
Determine the amount to enter on line 30 (on the pa	revious p	age) as foll	ows:				
• if the trust's contributions (on line 33) are more to	than \$1,	150 , enter \$	500 on line	30; or			
• if the trust's contributions are \$1,150 or less, us			e 33				
to determine which one of the following columns	s to comp	olete.					
		If line 3 \$100 or		than \$	33 is more 100, but not than \$550	than \$	e 33 is more 5550, but not than \$1,150
Enter the trust's total contributions from line 33.	34						
Contribution base		_	0 00	_	100 00	_	550 00
Line 34 minus line 35	36	=		=		=	
Credit rate	37	×	75%	×	50%	×	33.33%
Multiply line 36 by line 37	38	=		=		=	
Base credit	39	+	0 00	+	75 00	+	300 00
	_					<u> </u>	

In addition to the credits included on this form, the trust may also be eligible for the following credit if it is a resident of the Yukon:

• Research and development tax credit (use Form T1232, Yukon Research and Development Tax Credit [Individuals])

Enter on line 91 of the trust's return, the amount of credit from Form T1232, and include a copy of the form with 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.

Testamentary trusts or grandfathered	d inter	vivoe true	ete							
			013							
Use the amount on line 1 to determine vollowing columns you have to complete		one of the								
ollowing columns you have to complete	.			more than \$, ,		ıan \$71,973 ,			
16.11		405.000		but not mo			t more than			
If the amount from line 1 is:		\$35,986	or less	\$71,97	73	\$1	17,011	mo	re than \$117	,011
Enter the amount from line 1.	2			1						
	_ 2		0 00	05.6	200 00		71 070 00		117 011	00
Base amount	_ 3	<u> </u>	0 00	1 	986 00		71,973 00	<u> </u>	117, 011	00
Line 2 minus line 3	_ 4	= ×	5.0 0/	=	200/	=	10.00/	=	44.050	
Rate	_ 5		5.9%	l	3.6%	×	12.2%	×	14.05%	6
Multiply line 4 by the rate on line 5.	_ 6	=		=		=		=		
Tax on base amount	_ 7	+	0 00	+ 2,	123 00	+	5,218 00	+	10,713	00
Northwest Territories tax on taxable income (line 6 plus line 7)	8	=		=		=		=		
Inter vivos trusts (other than grandfath	-	, .			ı					ı
Northwest Territories tax on taxable income:		(Amount fro	om line 1			<u>× 1</u>	4.05% =			
Northwest Territories tax on taxable inc	ome (liı	ne 8 or line	9)				14701			
Total donations and gifts:			ı							
Total donations and gifts: Line 17 of Schedule 11 147	12 •		<u> </u>	5.0% —			4-			
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less	12 •		<u></u>			+	11			
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder		ne 12)	2		14714	+ =	12	2		
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11	l plus li	ne 12)			14714 ■			2		
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit	l plus li	ne 12)	3	14.05% =		=	12	2 3		
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8	l plus li	ne 12)	<u> </u>	37.06% =	14718 ■	+	12 13	2 3 4		
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8	l plus li t:	ne 12)	<u> </u>	14.05% =		+	12	2 3 4		
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry	l plus li t:	ne 12)	2 2	37.06% = 30% =	14718 ■ 14715 ■	+ +	12 13	2 3 4 5		
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11	l plus li t:	ne 12)	<u> </u>	37.06% = 30% =	14718 ■	+ +	12 13	2 3 4 5		1
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16.	plus li t: yover:	ne 12)	2 2	37.06% = 30% =	14718 ■ 14715 ■	+++++	12 13	2 3 4 5		<u></u>
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter	yover:	,	2 2	37.06% = 30% = 45% =	14718 ■ 14715 ■ 14716 ■	+ + + =	12 13 14 14 19	2 3 4 5 6 		
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for reserved.	yover:	,	2 2	37.06% = 30% =	14718 ■ 14715 ■ 14716 ■	+ + + =	12 13 14 15 16 10 10 14702	2 3 4 5 6 		
On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for red Add lines 18 and 19.	yover: - "0".	m tax purp	oses	37.06% = 30% = 45% = (Amount L fro	14718 = 14715 = 14716 = 1	+ + + = 3 of Scheo	12 13 14 15 16 14702 14702	2 3 4 5 6 	9	
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redd lines 18 and 19. Percentage of income allocated to Northesis	yover: - "0". minimu	m tax purp	oses (from colu	37.06% = 30% = 45% = (Amount L from 5 of the cha	14718 ■ 14715 ■ 14716 ■ om Chart 3	+ + + = s of Scheo	12 13 14 14 15 14702 14705 1709	2 3 4 5 5 6 <u> = + + + + + + + + + + + + + + + + + </u>	9	6
Cotal donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redd lines 18 and 19. Percentage of income allocated to North	yover: - "0". minimu	m tax purp	oses (from colu	37.06% = 30% = 45% = (Amount L fro	14718 ■ 14715 ■ 14716 ■ om Chart 3	+ + + = s of Scheo	12 13 14 14 15 14702 14705 1709	2 3 4 5 5 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	
Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redditions 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line	yover: "0". minimu hwest 7	m tax purp	oses (from colu	37.06% = 30% = 45% = (Amount L from 5 of the cha	14718 ■ 14715 ■ 14716 ■ om Chart 3	+ + + = s of Scheo	12 13 14 14 15 14702 14705 1709	2 3 4 5 5 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9,	6
Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redditions 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories of	yover:	m tax purpo Ferritories (oses (from colu	14.05% = 37.06% = 30% = 45% = (Amount L from 5 of the chadjusted Northw	14718 ■ 14715 ■ 14716 ■ om Chart 3	+ + + = s of Scheo	12 13 14 14 15 14702 14705 1709	2 3 4 5 5 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	6
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories of Enter the territorial foreign tax credit from	yover:	m tax purpo Ferritories (oses (from colu	14.05% = 37.06% = 30% = 45% = (Amount L from 5 of the chadjusted Northw	14718 ■ 14715 ■ 14716 ■ om Chart 3 rt in Part 1	+ + + = s of Scheo	12 13 14 15 14702 14705 14705 14705 14705	2 3 4 5 5 6 6 = + + + = × = = × = =	9,	6
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories of Enter the territorial foreign tax credit from Foreign Tax Credit.	yover:	m tax purper Ferritories (oses (from colu	14.05% = 37.06% = 30% = 45% = (Amount L from 5 of the chailed by	14718 ■ 14715 ■ 14716 ■ om Chart 3	+ + + = s of Scheo	12 13 14 14 15 14702 14705 1709	2 3 4 5 5 6 6 = + + + = × = = × = =	9	6
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories of Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politic	yover:	m tax purportionies (oses (from colu	14.05% = 37.06% = 30% = 45% = (Amount L from 5 of the chailed by	14718 ■ 14715 ■ 14716 ■ om Chart 3 rt in Part 1 vest Territ	+ + + = 3 of Scheo of this fo	12 13 14 15 16 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	2 3 4 5 5 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9,	6
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for readd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories of Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politic Enter the credit calculated in the chart of the service of the credit calculated in the chart of the credit calculated in the calcu	yover: ""0". minimul hwest 7 ne 21. miscal coon the r	m tax purportion T2036, Partibution next page.	oses (from column A) Provincial tax cred	14.05% = 37.06% = 30% = 45% = (Amount L from 5 of the chailed by	14718 ■ 14715 ■ 14716 ■ om Chart 3 rt in Part 1 vest Territ	+ + + = 3 of Scheo of this fo ories inc	12 14 15 16 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	2 3 4 5 5 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	6
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redit lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories of Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politicated risk capital investment credit (see the second content of the chart of Unused risk capital investment credit (see the capital capital capital capital investment credit (see the capital c	yover: ""0". minimul hwest 7 ne 21. miscal coon the r	m tax purportion T2036, Partibution next page.	oses (from column A) Provincial tax cred	14.05% = 37.06% = 30% = 45% = (Amount L from 5 of the chailed by	14718 ■ 14715 ■ 14716 ■ om Chart 3 rt in Part 1 vest Territ	+ + + s of Scheo of this fo ories ince	12 13 14 15 16 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	2 3 4 5 5 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	9	6
Total donations and gifts: Line 17 of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carry Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Northwest Territories additional tax for redd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories of Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politic Enter the credit calculated in the chart of	yover: "0". minimum hwest 1 ne 21. miscal coon the ree instrees	m tax purportion T2036, Partibution next page.	oses (from column A) Provincial tax cred	14.05% = 37.06% = 30% = 45% = (Amount L from 5 of the chailed by	14718 ■ 14715 ■ 14716 ■ Om Chart 3 rt in Part 1 //est Territ	+ + + s of Scheo of this fo ories ince	12 14 15 16 16 17 18 18 18 18 18 18 18 18 18 18 18 18 18	2 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	9,	6

Section T3NTMJ, Northwest Territories tax (continued)

100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 1	tal Northwest Territories political contributions made in 2008	8		i	4721 •			_ 28		
f 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 stan \$100, but not more than \$900 ter the trust's total contributions from line 28. Per the trust's total cont	termine the amount to enter on line 24 on the previous pag	e as 1	ollows:							
If line 28 is more than \$100, but not more than \$900	if the trust's contributions (on line 28) are more than \$900,	enter	\$500 or	n line 24	4; or					
ter the trust's total contributions from line 28. 29	· · · · · · · · · · · · · · · · · · ·		line 28,			than \$	than \$100, but not			
100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 100 00 1		\$100 or less					00			
e 29 minus line 30 edit rate 131 =	ter the trust's total contributions from line 28.	29							29	
edit rate 32 × 100% × 50% 32	ontribution base	30	_	0	00	_	100	00	30	
tiply line 31 by line 32. 33 =	29 minus line 30	31	=			=			31	
e credit 34 + 0 00 + 100 00 34	dit rate	32	×	100%	6	×	50%	6	32	
	Itiply line 31 by line 32.	33	=			=			33	
owable credit – line 33 plus line 34 35 = = 35	se credit	34	+	0	00	+	100	00	34	
	owable credit – line 33 plus line 34	35	=			=			35	

Unused risk capital investment tax credit from previous	s years	14755 •	
Amount from line 1 or \$30,000, whichever is less .	Unused risk capital investment tax credit	14753 • -	
E			
Enter the amount from line 2 on line 25 on the previous	s page.		
Unused risk capital investment tax credit	s page.		

The trust may not need to use the entire amount of the unused credit to reduce the Northwest Territories 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.

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 return)													1
Testamentary trusts or grandfathere	d in	ter vivos trusts											
Use the amount on line 1 to determine	whi	ch one of the											
following columns you have to complet		0 0 0			than \$07.6	005			700				
					ore than \$37, 8 out not more th			than \$75, not more th					
If the amount from line 1 is:		\$37,885 or less	s	, ,	\$75,769	iaii	Dut	\$123,184	ian	mor	e than \$123 ,	.184	
	-				710,100			+,				,	-
Enter the amount from line 1.	2												2
Base amount	3	- 0	00	-	37,885	00	_	75,769	00	-	123,184	00	3
Line 2 minus line 3	4	=		F	,		=	•		=	,		14
Rate	5	× 4%		×	7%	6	×	9%	6	×	11.5%	6	5
Multiply line 4 by the rate on line 5.	6	=		=			=			=			6
Tax on base amount	7	+ 0	00	+	1,515	00	+	4,167	00	+	8,435	00	17
Nunavut tax on taxable income	-				,			,			,		1
(line 6 plus line 7)	8	=		-			-			=			8
	-											•	•
Inter vivos trusts (other than grandfat	here	ed)											
Nunavut tax on taxable income:		(Amount from	line	1)			×	11.5%	o =				9
													2
Nunavut tax on taxable income (line 8	or lir	ne 9)							13701				10
Donations and gifts tax credit													
Total donations and gifts:													
Line 17 of Schedule 11 13	712 •												
On the first \$200 or less				×	4% =				11				
On the remainder				×	11.5% =		+		12)			
Donations and gifts tax credit (line 1	1 plu	us line 12)				13714	=		13	}			
Nunavut dividend tax credit:													
Line 24 of Schedule 8				×	20% =	13718	+		14	ļ			
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, ente	r "0"	•				_				=			- 18
Nunavut additional tax for minimum tax	(pur	poses		(A	mount K fro	m Chart	3 of S	chedule 1	2) 13702	+			19
Add lines 18 and 19.									13705	=			- 20
Percentage of income allocated to Nur	avu	t (from column 5	of the	e chart	in Part 1 of	this form)			×	9/	6	21
Multiply line 20 by the percentage on li	ne 2	1.			Adju	sted Nu	navut	income t	ax	=			_ 22
												•	-
Residents of Nunavut only:													
Enter the territorial foreign tax credit fro	nm F	orm T2036 <i>Pro</i> v	/incia	l or Te	rritorial								
Foreign Tax Credit.						13550 •			23	3			
Nunavut allowable political contribu	tion	tax credit:					_						
Enter the credit calculated in the chart				(ma	ximum \$500) 13 <u>610</u> =	+		24	ļ			
Unused risk capital investment tax cred			n nex			-	+		25				
Add lines 23 to 25.						_	=		>				26
Line 22 minus line 26. If negative, ente	r "0"					_	N	unavut ta	x 13700	=			27
Enter the amount from line 27 on line 1			m.										=

Section T3NUMJ, Nunavut tax (continued)

Total Nunavut political contributions made in 2008		13620 •			28		
Determine the amount to enter on line 24 on the previous	ous page a	s follow	rs:				
• if the trust's contributions (on line 28) are more than	n \$900 , en	ter \$500	on line	24; or			
• if the trust's contributions are \$900 or less, use the to determine which one of the following columns to		line 28	3				
			ine 28 is 00 or less	<u>; </u>	than \$	28 is more 3100, but not than \$900	-
Enter the trust's total contributions from line 28.	29						29
Contribution base	30	_	0	00	_	100 00	30
Line 29 minus line 30	31	=			=		31
Credit rate	32	×	100%		×	50%	32
Multiply line 31 by line 32.	33	=			=		33
Base credit	34	+	0	00	+	100 00	34
Allowable credit – line 33 plus line 34	35	=			=		35

Line 25 - Unused risk capital investment tax credit

A 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 a credit forward, include a letter with the trust's 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 credit applied.

On line 25 on the previous page, enter 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 28 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 37 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 31 of Section T3MBMJ in Part 3.	+	6
Saskatchewan Enter the amount from line 35 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 32 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 27 of Section T3NTMJ in Part 3.	<u>+</u>	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