Information on Form T3MJ, *T3 Provincial and Territorial Taxes for 2009 – 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 2009 – 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 2009 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 2009 MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2009 if either of the following applies:

- the trust resided in a province or territory on December 31, 2009 (use the date the trust left Canada if it ceased to be a
 resident in 2009), 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 2009 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2009 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 relate 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 (exclude losses):		
Total of the amounts from lines 06 to 09 of the trust's return Income other than business income: line 1 minus line 2. If negative enter "0".	=	2
income other than business income, line i fillings line 2. If flegative effect 0.		`

Complete the following allocation chart:

- Step 1: Allocate the amount from line 2 to each province and territory where the trust had a permanent establishment in 2009.

 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.
- Step 2: Allocate to the trust's province or territory of residence the amount from line 3, if any.
- Step 3: If the amount on line 1 is equal to or greater than the amount on line 2, go to step 4. If the amount on line 1 is less than the amount on line 2, go to step 5.
- **Step 4**: For each jurisdiction, add columns 2 and 3 then enter the result in column 4. To calculate the percentage of income to allocate to each jurisdiction, divide the amount in column 4 by the amount on line 1. Then multiply the result by 100. Enter this amount in column 5, and go to step 6.
- **Step 5**: To calculate the percentage of income to allocate to each jurisdiction, divide the amount in column 2 by the amount on line 2. Then multiply the result by 100. Enter this amount in column 5. Multiply the amount on line 1 by the percentage of income allocated to each jurisdiction. Enter the result in column 4, and go to step 6.
- **Step 6**: 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 or territories, complete Parts 3 and 4.

Column 1	Column 2	Column 3	Column 4	Column 5
Jurisdiction	Allocating business income earned in the year (line 2)	Income other than business income	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%



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 n	ninimum	tax.
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.	=	
Rate for the refundable Quebec abatement	×	16.5%

Multiply line 12 by the rate on line 13.

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

Refundable Quebec abatement

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 \$31,061				
If the amount from line 1 is:	_	\$31,061 or less	_		ot more than \$62,121	_	more than	\$62,121	_
Enter the amount from line 1.	2					7			2
Base amount	3 -	0 00)	_	31,061 00		- 62	2,121 00	3
Line 2 minus line 3	4 =			=	,		=		4
Rate	5 ×	7.7%		×	12.8%		× 1	15.5%	5
Multiply the amount on line 4 by the rate on line 5.	6 =			=			=		6
Tax on base amount	7 +	0 00)	+	2,392 00		+ 6	6,367 00	7
Newfoundland and Labrador tax on taxable income (line 6 plus line 7)	8 =			=			=		8
Inter vivos trusts (other than grandfathered)									
Newfoundland and Labrador tax on taxable income: (Amount from line	<u>) 1)</u>			×	15.5% =				9
Newfoundland and Labrador tax on taxable income (line 8 or li	ne 9)					13011	1		_ 10
Donations and gifts tax credit									
Total donations and gifts:									
Line 17A of Schedule 11 13012 ●									
On the first \$200 or less		× 7.7% =				11			
On the remainder		× 15.5% =		+		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		× 31.42% =	13018 ■			_ 14			
Line 31 of Schedule 8		× 25% =	13015 ■	+		_ 15			
Newfoundland and Labrador minimum tax carryover:									
Line 30 of Schedule 11	ı	× 51.3% =	13016 ■	Ι _⊥	ı	16			
Add lines 13 to 16.		× 31.576 =	10010 =	<u> </u>		- 10	_	1	17
Line 10 minus line 17. If negative, enter "0".			_			_		_	- '' 18
Newfoundland and Labrador additional tax for minimum tax purposes		(Amount	A from Ch	art 3 of	Schedule 12)	13002	1+		19
Add lines 18 and 19.		,			,	13005] =		20
Percentage of income allocated to Newfoundland and Labrado	r								-
(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 Labrado	or , ent	er the amount f	rom line	22 on	line 26.				
Adjustment for residents of Newfoundland and Labrador Newfoundland and Labrador dividend tax credit (add lines 14 a	and 15	١			ĺ	23			
Percentage of income not allocated to Newfoundland and Labration		,	_			_ 23			
100% minus percentage on line 21	auui.			×	%	24			
Multiply line 23 by the percentage on line 24.			_	=	Ť	-	_		25
Line 22 minus line 25 (if negative, enter "0"); or if the trust was not a resident of Newfoundland and Labrade		A -		Novet-	undland a	_ ´			
enter the amount from line 22.	JI,	Ac			undland an or income ta		=		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:			
•	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.		moi	re than \$31,984 ,		
If the amount from line 1 is:	\$31,984 or less		t not more than \$63,969	more than	\$63,969
Enter the amount from line 1.	2				
Base amount	3 - 0 0	00 –	31,984 00	- 63	3,969 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 0	00 +	3,134 00	+ 7	,548 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 lin	ne 1)	×	16.7% =		!
Prince Edward Island tax on taxable income (line 8 or line 9)			1310)1 ■	
Oonations and gifts tax credit					
Fotal donations and gifts:					
Line 17A of Schedule 11 13112 •					
On the first \$200 or less	- × 9.8% =		11		
On the remainder	$\frac{\times 6.0\%}{\times 16.7\%} =$	+	12		
Donations and gifts tax credit (line 11 plus line 12)		4 ■ =	13		
Residents of Prince Edward Island only:					
Prince Edward Island dividend tax credit:					
Line 24 of Schedule 8	\times 33.83% = 1311	8 ■ +	14		
Line 31 of Schedule 8	× 16% = 1311	5 ■ +	15		
Prince Edward Island minimum tax carryover:					
Line 30 of Schedule 11	\times 57.5% = 1311	6 ■ +	16		
Add lines 13 to 16.		=	<u> </u>	_	
ine 10 minus line 17. If negative, enter "0".		-	<u> </u>	=	
Prince Edward Island additional tax for minimum tax purposes	(Amount D from	n Chart 3 of S	Schedule 12) 1310)2 □ +	
Add lines 18 and 19.			1310)5 ■ =	
Percentage of income allocated to Prince Edward Island (from	column 5 of the chart	t in Part 1 of t	his form)	×	%
Multiply line 20 by the percentage on line 21.				=	
If the trust was not a resident of Prince Edward Island, ente	r the amount from line	e 22 on line 2	6.		
Adjustment for residents of Prince Edward Island			23		
-					
Prince Edward Island dividend tax credit (add lines 14 and 15) Percentage of income not allocated to Prince Edward Island:		×	% 24		
Prince Edward Island dividend tax credit (add lines 14 and 15) Percentage of income not allocated to Prince Edward Island: 100% minus percentage on line 21		<u>×</u>	% 24	_	1 .
Adjustment for residents of Prince Edward Island Prince Edward Island dividend tax credit (add lines 14 and 15) 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		=	% 24 Prince Edward		

Section T3PEMJ, Prince Edward Island tax (continued)

Enter the amount from line 26 on the previous page.							26
Prince Edward Island surtax							
Amount from line 20				1	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.		×	%	,		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.		30 •			34		
Prince Edward Island allowable political contribution Enter the credit calculated in the chart below.	n tax credit: (maximum \$500)	40 ■ +			35		
Add lines 34 and 35.							36
Line 33 minus line 36. If negative, enter "0". Enter the amount from line 37 on line 2 in Part 4 of this for		Prince E	Edward Is	sland	tax	13160 ■ =	37
Total Prince Edward Island political contributions made	e in 2009 131	41 •			38		
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 the to determine which one of the following columns to 	ne amount on line 38	n line 35; c	or				
	If line 38 is \$100 or les	th	f line 38 is an \$100, nore thar	but n	ot	If line 38 is more than \$550, but not more than \$1,150	
Enter the trust's total contributions from line 38. Contribution base Line 39 minus line 40 Credit rate Multiply line 41 by line 42. Base credit Allowable credit (line 43 plus line 44)	41 =	00		50% 75 (- 550 00 4 = 4 × 33.33% 4 = 4 + 300 00 4	39 10 11 12 13 14
Enter this amount on line 35.							

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 viv	os trus	ts									
Use the amount on line 1 to determine which	one	of the										
following columns you have to complete.					more	e than \$29,590 ,	more	e than \$59,180 ,				
						not more than		not more than				
If the amount from line 1 is:	_	\$29	,590 or les	s		\$59,180		\$93,000	mor	e than \$93 ,	000	_
									. —			7
Enter the amount from line 1.	_ 2											2
Base amount	_ 3	-	0	00	_	29,590 00		59,180 00		93,000	00	3
Line 2 minus line 3	_ 4	=			=		=		=			4
Rate	_ 5	×	8.79%		×	14.95%	×	16.67%	×	17.5%	<u>6</u>	5
Multiply the amount on line 4 by the rate on line 5.	_ 6	=			=		=		=			∫ 6
Tax on base amount	_ 7	+	0	00	+	2,601 00	+	7,025 00	+	12,662	00	7
Nova Scotia tax on taxable income (line 6 plus line 7)	_ 8	=			=		=		=			8
Inter vivos trusts (other than grandfathered)											
Nova Scotia tax on taxable income:	-	ount fr	om line 1)	_			×	17.5% =				9
Nova Scotia tax on taxable income (line 8 or	line 9	9)						1320	П			1
											•	•
Donations and gifts tax credit												
Total donations and gifts:												
Line 17A of Schedule 11 13212 •												
On the first \$200 or less			×	8.79	9% =			11				
On the remainder			×	17.	5% =			12				
Donations and gifts tax credit (line 11 plus	line	12)				13214 ■ =		13				
Residents of Nova Scotia only:												
Nova Scotia dividend tax credit:												
Line 24 of Schedule 8			×		<u> 5% =</u>	13218 🗆 +		14				
Line 31 of Schedule 8			×	38.5	5% =	13215 □ +		15				
Nova Scotia minimum tax carryover:												
Line 30 of Schedule 11			×	57.5	5% =	13216 □ +		16				
Add lines 13 to 16.						_ =		▶				_ 1
Line 10 minus line 17. If negative, enter "0".									=			_ 1
Nova Scotia additional tax for minimum tax p	urpos	ses		(Arr	nount I	3 from Chart 3 c	f Sche	edule 12) 13202	2 □ +			_ 1
Add lines 18 and 19.								1320	5 - =			_ 2
Percentage of income allocated to Nova Sco		om col	umn 5 of t	he ch	art in I	Part 1 of this for	m)		×	9/	6	_ 2
Multiply line 20 by the percentage on line 21									=			2
If the trust was not a resident of Nova Scot	i a , er	nter the	amount f	rom lir	ne 22	on line 26.						
Adjustment for residents of Nova Scotia												
Nova Scotia dividend tax credit (add lines 14	and	15)						23				
			centage on	line 21		×		% 24				
Percentage of income not allocated to Nova Scotia: 10	/U /U III							\			1	2
						=			_			_
Percentage of income not allocated to Nova Scotia: 10 Multiply line 23 by the percentage on line 24 Line 22 minus line 25 (if negative, enter "0");						_	ed No	► va Scotia	_			

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.							=	
Residents of Nova Scotia only: Enter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> .	13230 •	·		1	33			
Total Nova Scotia political contributions 13241 ●	34							
Nova Scotia allowable political contribution tax credit:								
Line $34 \times 75\%$ = maximum \$750	13240 ■	+			35			
Add lines 33 and 35.	<u></u>	=					_	3
Line 32 minus line 36. If negative, enter "0".			Nova S	cotia	tax	13260	=	
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.

Taxable income (line 56 of the return)				1
Testamentary trusts or grandfathered	inter vivos trusts			
Use the amount on line 1 to determine violations following columns you have to complete		more than \$35,707 ,	more than \$71,415 ,	
If the amount from line 1 is:	\$35,707 or less	but not more than \$71,415	but not more than \$116,105	more than \$116,105
Enter the amount from line 1.	2			
Base amount	3 - 0 00	- 35,707 00	- 71,415 00	- 116,105 00 3
Line 2 minus line 3	4 =	=	=	= 2
Rate	5 × 9.65%	× 14.5%	× 16%	× 17% §
Multiply the amount on line 4 by the rate on line 5.	6 =	= 1	=	=
Tax on base amount	7 + 0 00	+ 3,446 00	+ 8,623 00	+ 15,774 00 7
New Brunswick tax on taxable income (line 6 plus line 7)	8 =	=	=	= 8
Inter vivos trusts (other than grandfath New Brunswick tax on taxable income:	ered) (Amount from line 1)	, I	× 17% =	9
TOW DIGITION OF AN ANADIC INCOME.	(7 tillodik ilolli ililo 1)			`
New Brunswick tax on taxable income (ne 8 or line 9)		13301	1
Donations and gifts tax credit				
Total donations and gifts:				
Line 17A of Schedule 1	13312 •			
On the first \$200 or less	19912 *	× 9.65% =	11	
On the remainder	_	× 17.95% =	+ 12	
Donations and gifts tax credit (line 11		13314		
Residents of New Brunswick only:	plus line 12)	10014	10	
New Brunswick dividend tax credit:				
Line 24 of Schedule 8		× 38.67% = 13318 I	□+ 14	
Line 31 of Schedule 8		$\frac{\times 66.67\%}{\times 26.5\%} = \frac{13315}{13315}$		
New Brunswick minimum tax carryover:	,	<u> </u>		,
Line 30 of Schedule 11		× 57% = 13316	□ + 16	•
Add lines 13 to 16.		<u> </u>	=	. – 1
ine 10 minus line 17. If negative, enter	"0".			= 1
New Brunswick additional tax for minim		(Amount C from Char	t 3 of Schedule 12) 13302	
Add lines 18 and 19.		(13305	
Percentage of income allocated to New	Brunswick (from column	5 of the chart in Part 1 of	f this form)	× % 2
Multiply line 20 by the percentage on lin	•		,	= 2
If the trust was not a resident of New E		ount from line 22 on line	28.	
Adjustment for residents of New Bru			1	
New Brunswick dividend tax credit (add			23	
Percentage of income not allocated to N 100% minus percentage on line 21	ew Brunswick:		× % 24	, ,
Multiply line 23 by the percentage on lin			=	· <u>-</u>
Line 22 minus line 25 (if negative, enter	"0")	Adjusted New Bro	unswick income tax	= 2
Residents of New Brunswick only:				<u></u>
Enter the provincial foreign tax credit fro		al or Territorial Foreign T	ax Credit. 13330	<u> </u>
Line 26 minus line 27 (if negative, enter was not a resident of New Brunswick	enter the amount from	line 22. N e	ew Brunswick tax 13340	= 2
Enter the amount from line 28 on line 4	n Part 4 of this form.			

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 grandfathered	d inter vivos trus	ts						
Use the amount on line 1 to determine v	which one of the							
following columns you have to complete				more that	n \$36,848 ,			
					nore than			
If the amount from line 1 is:		\$36,8	48 or less	\$73	,698	mo	re than \$73,6	98
Enter the amount from line 1.		2						2
Base amount		3 -	0 00	- 3	6,848 00	-	73,698	
Line 2 minus line 3		4 =		=		=		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	+ ;	2,229 00	+	5,601	00 7
Ontario tax on taxable income								
(line 6 plus line 7)		8 =		=		=		8
Inter vivos trusts (other than grandfath	ered)							
Ontario tax on taxable income:	(Amount fron	n line 1)		l ×	11.16% =			9
	(= -
Ontario tax on taxable income (line 8 or	line 9)				134	.01 ■		10
Donations and gifts tax credit								
Total donations and gifts:		Ī						
Line 17A of Schedule 11	2 •				1			
On the first \$200 or less		×	6.05% =			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:		Ī	00.040/		ı			
Line 24 of Schedule 8		×	23.84% =	13418 - +		14		
Line 31 of Schedule 8		×	25.66% =	13415 ■ +		15		
Ontario minimum tax carryover		İ	40.000/		1	40		
Line 30 of Schedule 11		×	40.33% =	13416 ■ + =		16	1	
Add lines 13 to 16. Line 10 minus line 17. If negative, enter	"0"			_ =		-		17
Ontario additional tax for minimum tax p			(Amount E fro	om Chart 3 of So	shadula 12) 40	 !02 □ +		18
Add lines 18 and 19.	urposes		(Amount E in	on Chart 3 of 30	· · · · · · · · · · · · · · · · · · ·	105 🗆 =		19
Percentage of income allocated to Onta	rio (from column	5 of the oh	art in Dart 1 of t	thic form)	132	.05 ×	I	20
Multiply line 20 by the percentage on lin	<u> </u>	on the chi	aitiii Fait i Oi i	illis lollil)		<u>^</u>	70	— ²
Multiply line 20 by the percentage on lin	621.							
If the trust was not a resident of Ontar	io. enter the amo	unt from lin	e 22 on line 26	S.				
	.,							
Adjustment for residents of Ontario								
Ontario dividend tax credit (add lines 14	and 15)					23		
Percentage of income not allocated to C	•			_	1			
100% minus percentage on line 21				×	%	24		
Multiply line 23 by the percentage on lin	e 24.			=		-		2
Line 22 minus line 25 (if negative, enter				divoted Onter:	o income terr			
was not a resident of Ontario, enter the	ie amount from III	IU 22.	A	djusted Ontari	o income tax			26

Section T3ONMJ, Ontario tax (continued)

257) × 20% (if negative, enter "0") =		27		
370) × 36% (if negative, enter "0") =	+	28		
	=		13410 ■ +	29
			=	30
				(70) × 36% (if negative, enter "0") = + 28

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 to	rusts							
Use the amount on line 1 to determine which one of the following columns you have to complete.	е			more than \$31,0	,			
If the amount from line 1 is:		\$31,000 c	or less	\$67,000		more	e than \$67,0 0	00
Enter the amount from line 1.	2							2
Base amount	3		0 00	- 31,000	00	_	67,000	00 3
Line 2 minus line 3	4 =			=		=		4
Rate	5 <u>×</u>	10	0.8%	× 12.75%	<u> </u>	×	17.4%	5
Multiply the amount on line 4 by the rate on line 5.	6 =			=		=		6
Tax on base amount	7 +		0 00	+ 3,348	00	+	7,938	00 7
Manitoba tax on taxable income (line 6 plus line 7)	8 =			=		_		8
Manitoba tax on taxable income (line 8 or line 9)					14021			10
Donations and gifts tax credit								
Total donations and gifts:	1							
Line 17A of Schedule 11 14012 •					1			
On the first \$200 or less		×	10.8% =	-	11			
On the remainder		×	17.4% =	+	12			
Donations and gifts tax credit (line 11 plus line 12)				14014 = =	13			
Family tax benefit	1		40.00/		4.4			
\$2,065 minus [9% × (Line 50 of the return)] = Residents of Manitoba only:		×	10.8% =	14120 = +	14			
Manitoba dividend tax credit:								
Line 24 of Schedule 8	1	×	35% =	14018 ■ +	15			
Line 31 of Schedule 8		$-\frac{x}{x}$	12.5% =	14015 = +	16			
Manitoba minimum tax carryover:		~	0 /0 -		0			
Line 30 of Schedule 11		×	50% =	14016 ■ +	17			
Total credits (add lines 13 to 17)				=		_	1	18
Line 10 minus line 18. If negative, enter "0".						=		19
Manitoba additional tax for minimum tax purposes		(Δ	mount G from	n Chart 3 of Schedul	e 12) 14002	¶ +	1	20
Add lines 19 and 20.		(/ 1	nount a noi	Chart o or corrodal	14002			— 20 21
Percentage of income allocated to Manitoba (from colu	umn 5 of	the char	t in Part 1 of	this form)	11000	×	<u> </u>	— ₂₂
Multiply line 21 by the percentage on line 22.		0				=	T	₂₃
								= -

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 15 and 16 on the	orevious page)		24	
Percentage of income not allocated to Manitoba:				
100% minus percentage on line 22 on the previous page		× %	25	I
Multiply line 24 by the percentage on line 25.		=	<u>-</u>	26
Line 23 minus line 26 (if negative, enter "0"); or if the trust was not a resident of Manitoba, enter the am	ount from line 23.	Adjusted Manitoba income tax	=	27
Manitoba allowable political contribution tax credit: Enter the credit calculated in the chart below.	(maximum \$650) 14	40 ■	28	
Residents of Manitoba only:				
Enter the provincial foreign tax credit from Form T2036, F Foreign Tax Credit.		080 ● +	29	
Add lines 28 and 29.		=	-	30
Line 27 minus line 30. If negative, enter "0".		Manitoba tax	4170 = =	31
Enter the amount from line 31 on line 6 in Part 4 of this fo	rm.			
Chart for line 28 – Manitoba allowable political con Total Manitoba political contributions made in 2009	14141	•	2	
Determine the amount to enter on line 28 as follows:				
if the trust's contributions (on line 32) are more than	\$1,275, enter \$650 on line 2	B; or		
if the trust's contributions are \$1,275 or less, use the to determine which one of the following columns to compare the second sec				
	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.	33			33
Contribution base	34 - 0 00	- 400 00	- 750 00	-
Line 33 minus line 34	35 =	=	=	35
Credit rate	36 × 75%	× 50%	× 33.33%	36
Multiply line 35 by line 36.	37 =	=	=	37
Base credit	38 + 0 00	+ 300 00	+ 475 00	-
Allowable credit (line 38 plus line 39) Enter this amount on line 28.	39 =	=	[=	39
Enter this amount on line 26.				

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 2009 for work performed;
- a co-op graduate or a journeyperson for a period of qualifying employment that ended in 2009; or
- a qualifying apprentice for a period of qualifying employment that ended in 2009.

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 2009, 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.

Use the amount on line 1 to determine which one of the	sts											
ollowing columns you have to complete.					more	e than \$40	.113.					
						not more						
f the amount from line 1 is:		\$40,	113 or less			\$114,610			mor	e than \$114	,610	_
	_										1	1
Enter the amount from line 1.	. 2											2
Base amount	3		0 00			40,113	00		_	114,610	00	3
ine 2 minus line 3	. 4	=			=				=			4
Rate	5	×	11%		×	139	6		×	15%	6	5
Multiply the amount on line 4 by the rate on line 5.	6	=			=				=			6
ax on base amount	. 7	+	0 00		+	4,412	00		+	14,097	00	7
Saskatchewan tax on taxable income line 6 plus line 7)	8	_			_				_			8
		<u> </u>] 0
nter vivos trusts (other than grandfathered)												
Saskatchewan tax on taxable income: (Amount fr	om lir	ne 1)			;	<	15% =	:				9
			-									•
Saskatchewan tax on taxable income (line 8 or line 9)								14201				10
Saskatchewan farm and small business capital gains tax	cred	lit (see i	nstructions or	n the n	ext pa	ge)		14204 •	_			11
Subtotal (line 10 minus line 11. If negative, enter "0".)												12
Oonations and gifts tax credit												
otal donations and gifts:												
Line 17A of Schedule 11 14212 •												
On the first \$200 or less		×	11% =					13				
On the remainder		×	15% =		+							
Oonations and gifts tax credit (line 13 plus line 14)								14				
Residents of Saskatchewan only:				14214	_			14 15				
•				14214	_							
Saskatchewan dividend tax credit:				14214	_							
•	1	×	35.44% =	14214 14218	=							
Saskatchewan dividend tax credit:		× ×	35.44% = 30% =		= +			15				
Saskatchewan dividend tax credit: Line 24 of Schedule 8				14218	= +			15 16				
Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Saskatchewan minimum tax carryover:				14218	+ +			15 16 17				
Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Saskatchewan minimum tax carryover: Line 30 of Schedule 11		×	30% =	14218 14215	+ +			15 16	_		ſ	19
Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Saskatchewan minimum tax carryover: Line 30 of Schedule 11 Add lines 15 to 18.		×	30% =	14218 14215	+ +			15 16 17			1	19
Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Saskatchewan minimum tax carryover: Line 30 of Schedule 11 Add lines 15 to 18. Line 12 minus line 19. If negative, enter "0".		×	30% = 50% =	14218 14215 14216	+ + + =	f Schedu	le 12)	15 16 17 18	_			20
Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Saskatchewan minimum tax carryover: Line 30 of Schedule 11 Add lines 15 to 18.		×	30% =	14218 14215 14216	+ + + =	f Schedu		15 16 17 18	+			20 21
Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Saskatchewan minimum tax carryover: Line 30 of Schedule 11 Add lines 15 to 18. Line 12 minus line 19. If negative, enter "0". Saskatchewan additional tax for minimum tax purposes Add lines 20 and 21.	colum	<u>×</u> ×	30% = 50% = (Amount H fr	14218 14215 14216 — om Ch	+ + + + + = art 3 o			15 16 17 18 ►	+		//6	20
Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Saskatchewan minimum tax carryover: Line 30 of Schedule 11 Add lines 15 to 18. Line 12 minus line 19. If negative, enter "0". Saskatchewan additional tax for minimum tax purposes	colum	<u>×</u> ×	30% = 50% = (Amount H fr	14218 14215 14216 — om Ch	+ + + + + = art 3 o			15 16 17 18 ►	+ =	9,	/ ₆	20 21 22

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, <i>I Territorial Foreign Tax Credit.</i>	Provincial or	14290 •	29		
Enter the Saskatchewan unused royalty tax rebate.		14310 • +	30		
Saskatchewan allowable political contribution tax creenter the credit calculated in the chart below. Add lines 29 to 31.	edit: (maximum \$650)	14320 • +	31	_	32
Line 28 minus line 32. If negative, enter "0".		_		_	33
Labour-sponsored venture capital corporations tax of Enter the amount from Slip T2C(SASK.); see line 34 institutions.	•	ts of Saskatchewar	• • • • • • • • • • • • • • • • • • • •	803 • _	34
Line 33 minus line 34. If negative, enter "0".		Saskat	chewan tax 148	30 ■ =	35
Enter the amount from line 35 on line 7 in Part 4 of this fo	orm.				
Line 11 – Saskatchewan farm and small business c If the trust has a Saskatchewan farm and small busines Form T3SK(CG), Saskatchewan Farm and Small Busin with the trust's return.	ss capital gains tax	credit, enter on line	-		

Total Saskatchewan political contributions made in 2	2009			14321 •			36		
Determine the amount to enter on line 31 as follows	:								
• if the trust's contributions (on line 36) are more th	nan \$1,27	5 , enter \$650 o	n line 3	31; or					
 if the trust's contributions are \$1,275 or less, use to determine which one of the following columns 									
		If line 36 is \$400 or les		If line 36 is mo than \$400, but more than \$75			than	e 36 is mo \$750, but than \$1,2	not
Enter the trust's total contributions from line 36.	37								
Contribution base	38	- 0	00	-	400	00	_	750	00
Line 37 minus line 38	39	=		=			=		
Credit rate	40	× 75%	,	×	50%		×	33.33%	,
Multiply line 39 by line 40.	41	=		=			=		
Base credit	42	+ 0	00	+	300	00	+	475	00
Allowable credit (line 41 plus line 42)	43	=					=		

Line 34 - Saskatchewan labour-sponsored venture capital corporations tax credit

If the trust has a Saskatchewan labour-sponsored venture capital corporations tax credit, enter on line 34 above, the amount shown on Slip T2C(SASK.), Saskatchewan Tax Incentive, to a maximum of \$1,000. Include Slip T2C(SASK.) with the trust's return.

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.

						_	×	10%	
Multiply line 1 by line 1A.		Al	berta ta	x on taxabl	e income	14401 ■	=		_
Donations and gifts tax credit									
Total donations and gifts:									
Line 17A of Schedule 11 14412 •	Α								
Line A or \$200, whichever is less -	В	× 10%	=		;	3			
Line A minus line B =	C				<u>'</u>				
Amount of unclaimed donations and gifts made									
prior to January 1, 2007, for the five previous tax									
years, included in the amount on line A. 14413 ●	D								
Amount from line B or line D, whichever is less	E								
Line D minus line E =	F	× 12.75%	<u>=</u>			4			
Amount from line C	G								
Amount from line F -	H								
Line G minus line H =	i	× 21%	=	+		5			
				_					
Donations and gifts tax credit (add lines 3, 4, and 5))		14414] =	;	5 A			
					ı				
Donations and gifts tax credit (amount from line 5A)			_	-		6			
Posidents of Alberta only:									
Alberta dividend tax credit:	1 ~	. 32.2% –	14418	1 +	1 .	7			
Alberta dividend tax credit: Line 24 of Schedule 8	×		14418			7 8			
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8	<u> </u>		14418 •			7 8			
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover:	×	17.5% =	14415	+		8			
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11		17.5% =		+			_	ı	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9.	×	17.5% =	14415	+		8	<u>-</u>		
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0".	×	35% =	14415	+ =		8 9 •			_
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes	×	35% =	14415	+		8 9 - 14402 •	+		<u> </u>
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12.	×	35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+	9/2	- -
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from columns)	×	35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+ = ×	%	
Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9.	×	17.5% =	14415	+		8	_		1
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12.	×	35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+	9/2	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from columns)	×	35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12.	×	35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+ = ×	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from colum Multiply line 13 by the percentage on line 14.	nn 5 of the cha	17.5% = 35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+ = ×	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from columns)	nn 5 of the cha	17.5% = 35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+ = ×	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from colum Multiply line 13 by the percentage on line 14.	nn 5 of the cha	17.5% = 35% = (Amount I	14416 I	+ = nart 3 of Sch		8 9 - 14402 •	+ = ×	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from colum Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta, enter the ar	nn 5 of the cha	17.5% = 35% = (Amount I	14416 I	+ = nart 3 of Sch	edule 12)	8 9 - 14402 •	+ = ×	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from colum Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta, enter the ar Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8)	nn 5 of the cha	17.5% = 35% = (Amount I) art in Part 1	14416 from Ch	+ = nart 3 of Sch	edule 12)	9 14402 ■ 14405 ■	+ = ×	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from colum Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta, enter the ar	nn 5 of the cha	17.5% = 35% = (Amount I) art in Part 1	14416 from Ch	+ + = nart 3 of Sch	edule 12)	14402 1 14405 1	+ = ×	%	
Alberta dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Alberta minimum tax carryover: Line 30 of Schedule 11 Add lines 6 to 9. Line 2 minus line 10. If negative, enter "0". Alberta additional tax for minimum tax purposes Add lines 11 and 12. Percentage of income allocated to Alberta (from colum Multiply line 13 by the percentage on line 14. If the trust was not a resident of Alberta, enter the ar Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8) Percentage of income not allocated to Alberta: 100% mercentage of income not allocated to Alberta income not allocated to Alberta income not allocated to Alberta income not allocat	nn 5 of the cha	17.5% = 35% = (Amount I) art in Part 1	14416 from Ch	+ + = = = = = = = = = = = = = = = = = =	edule 12)	14402 1 14405 1 16 17	+ = ×	%	

Section T3ABMJ, Alberta tax (continued)

Enter the amount from line 19 on the previous page.					19
Desidents of Alberts only					
Residents of Alberta only:	Duni da si	-1 T			
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 2009 from the official receipt called <i>Annual Contribution</i> .		21			
Credit calculated for line 22 – maximum \$1,000 (see chart below)		22			
Enter the trust's Alberta political contributions made in 2009 from the official receipt called <i>Senatorial Selection Campaign Contribution</i> . 14522 •		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".					27
Alberta royalty tax rebate (see chart for line 28 below)				14440 ● -	28
Line 27 minus line 28. If negative, enter "0".			Alberta ta		29
Enter the amount from line 29 on line 8 in Part 4 of this f	orm				
 Determine the amount to enter on line 22 or 24 as following the trust's contributions (on line 21 or 23) are mo if the trust's contributions are \$2,300 or less, use to determine which one of the following columns to 	re than the amou	nt on line 21 or 23		If the constant is	
		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				· I
Contribution base	31	- 0 00	_	<u> </u>	- 1
Line 30 minus line 31	32	= 750/	=	= 32	- 1
Credit rate Multiply line 32 by line 33.	33 34	× 75%	× 50%	× 33.33% 33	- 1
Base credit	35	+ 0 00		+ 600 00 35	
Allowable credit (line 34 plus line 35)	36	=	= 130 00	= 36	- 1
Enter this amount on line 22 or 24.					
Chart for line 28 – Alberta royalty tax rebate ——					
Enter the trust's unused Alberta attributed Canadian royalty income.		×	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.

Taxable income (line 56 of the return)											_			1
Testamentary trusts or grandfather	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	If line 1 is \$35,716 or les	ss	tha	line 1 is mo an \$35,716, not more tha \$71,433	but	thai	line 1 is mo n \$71,433 , ot more tha \$82,014	but	tha	line 1 is mo in \$82,014 , ot more tha \$99,588	but	ı	f line 1 is mo than \$99,58		
from line 1 in the applicable column.	- 0	00	_	35,716	00	_	71,433	00	_	82,014	00	 	99,588	00	_ 2 3
Line 2 minus line 3 (cannot be negative)	=	00	-	55,710	00	=	71,400	00	=	02,014	00	=	33,300	00	4
	× 5.06%	, 0	×	7.7%		×	10.5%	, 0	×	12.29%	, 0	×	14.7%	, o	5
Multiply line 4 by the rate on line 5.	=		=			=			=			=			6
Tax on income base	+ 0	00	+	1,807	00	+	4,557	00	+	5,668	00	+	7,828	00	7
British Columbia tax on taxable income Add lines 6 and 7.	=		_			=			_			_			8
Inter vivos trusts (other than grandfa	athered)								•						_
British Columbia tax on taxable inc	· ·	nt fro	m lin	e 1)				<u>></u>	•	14.7% =					9
British Columbia tax on taxable incom	ne (line 8 or line	9)								146	601 ■				- _ 10
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line Residents of British Columbia only British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryov Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ent British Columbia additional tax for min Add lines 18 and 19. Percentage of income allocated to Bri Multiply line 20 by the percentage on	rer: er "0". himum tax purpo		colur	<u>×</u>	35.4 2 33.		14614 = 14618 = 14615 = 14616	+ + + = of S		ule 12) 146	11 12 13 14 15 16		9/	/o	_ 17 _ 18 _ 19 _ 20 _ 21 _ 22
If the trust was not a resident of British Adjustment for residents of British British Columbia dividend tax credit (a Percentage of income not allocated to	ish Columbia, Columbia add lines 14 and	l 15)	r the	amount fro	m lir	ne 22 (23				
100% minus percentage on line 21 Multiply line 23 by the percentage on	line 24							× =		<u>%</u>	24	_		ı	25
Line 22 minus line 25. If negative, ent				A	djus	ted B	 ritish Col		ia in	come tax		=			_ 25 _ 26
Residents of British Columbia only Enter the provincial foreign tax credit Line 26 minus line 27 (if negative, ent	from Form T203	36, <i>F</i>	Provin	cial or Terr	ritoria	al Fore	eign Tax (Cred	it.	146	610 •	<u> -</u>			_ 27
if the trust was not a resident of Brit		ente	r the	amount fro	m liı	ne 22.						=			_ 28

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 •	29	
British Columbia allowable political contribution to	ax credit:			
Enter the credit calculated in the chart below.	(maximum \$500)	14670 ■ +	30	
Add lines 29 and 30.		=	<u> </u>	31
Line 28 minus line 31. If negative, enter "0".		British Colum	nbia tax 14680 □ =	32
Enter the amount from line 32 on line 9 in Part 4 of thi	s form.		<u> </u>	

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 above, 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.

To get form FIN542, go to www.sbr.gov.bc.ca/documents_library/forms/0542FILL.pdf.

Total British Columbia political contributions made in	2009			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 s	\$500 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 to compare the columns. 		nt on lin	e 33 to							
			ine 33 is 00 or less		than \$	33 is mo 100, but than \$5	not	than	ne 33 is m n \$550, but re than \$1,	t not
Enter the trust's total contributions from line 33.	34									Т
Contribution base	35	_	0	00	_	100	00	_	550	00
ine 34 minus line 35	36	=			=			=		
Credit rate	37	×	75%	·	×	50%	· •	×	33.33%	6
Multiply line 36 by line 37.	38	=			=			=		Ī
Base credit	39	+	0	00	+	75	00	+	300	00
Allowable credit (line 38 plus line 39)	40	_			=			=		T

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	to=	vivos trusts									
Use the amount on line 1 to determine whi											
following columns you have to complete.	ICIT (one or the			700		- 41 004 (150			
, ,				more than \$40 , but not more the			e than \$81, 4 not more th	,			
If the amount from line 1 is:		\$40,726 or les	s	\$81,452	· iaii	but	\$126,264	a.i.	more	e than \$126	,264
					-						
Enter the amount from line 1.	2										
Base amount	3	- 0	00	- 40,726	00	_	81,452	00	_	126,264	00
Line 2 minus line 3	4	=		=		=			=		
Rate	5	× 7.04%		× 9.689	%	×	11.44%	0	×	12.76%	6
Multiply the amount on line 4 by the rate on line 5.	6	=		=		=			=		
Tax on base amount	7	+ 0	00	+ 2,867	7 00	+	6,809	00	+	11,936	00
fukon tax on taxable income	_										
line 6 plus line 7)	8	=		=		=			=		
	-1\										
nter vivos trusts (other than grandfathere /ukon tax on taxable income:	-	Amount from line	. 41		1	.,	12.76% :				ı
ukon tax on taxable income.	()	Amount from line	; I)_			×	12.70%:	=			
/ukon tax on taxable income (line 8 or line	a)							14801	•		l
unon tax on taxable income (inte o or line	<u> </u>							14001			1
Donations and gifts tax credit											
Total donations and gifts:											
Line 17A of Schedule 11 14812 •											
On the first \$200 or less			×	7.04% =				11			
On the remainder			×	12.76% =		+		 12			
Donations and gifts tax credit (line 11 plu	ıil au	ne 12)			14814 ■	=		13			
/ukon dividend tax credit:											
Line 24 of Schedule 8			×	35.44% =	14818 ■	+		14			
Line 31 of Schedule 8			×	22.24% =	14815 ■	+		15			
Yukon minimum tax carryover:				•		•	1				
Line 30 of Schedule 11			×	44% =	14816 ■	+		16			
Add lines 13 to 16.								_ ▶			
ine 10 minus line 17. If negative, enter "0"				/	01 1		1.1.40\				
/ukon additional tax for minimum tax purpo	oses	<u> </u>		(Amount M from	Chart :	3 of Scr	nedule 12)				
Add lines 18 and 19.	£		الد محام	tin Dowld of this	f == \			14805		0	,
Percentage of income allocated to Yukon (the Multiply line 20 by the percentage on line 2		1 COlumn 5 Of the	cnar			/ukon i	ncome ta	_	<u>×</u>	9	o T
nulliply line 20 by the percentage on line 2	. 1 .			Auju	isieu i	ukoni	iicoiiie ta	_	_		
/ukon surtax											
/ukon surtax Amount from line 22							23				
					_	6,000	23 0 00 24				
Amount from line 22	0".			·		6,000	0 00 24				
Amount from line 22 Base amount	0".				_ = ×	6,000	0 00 24 25				
Amount from line 22 Base amount Line 23 minus line 24. If negative, enter	0".					·	0 00 24 25	14790	1 +		L
Amount from line 22 Base amount Line 23 minus line 24. If negative, enter "Rate Multiply line 25 by the rate on line 26.	0".				×	·	0 00 24 25	14790	<u>+</u> =		<u> </u>
Amount from line 22 Base amount Line 23 minus line 24. If negative, enter " Rate Multiply line 25 by the rate on line 26. Add lines 22 and 27.		foreign tax credi	it from	Form T2036,	×	·	0 00 24 25	14790	_		
Amount from line 22 Base amount Line 23 minus line 24. If negative, enter " Rate Multiply line 25 by the rate on line 26. Add lines 22 and 27. Residents of Yukon only: Enter the territor		foreign tax credi	it from		×	·	0 00 24 25	14790 • - _ 29	_		
Base amount Line 23 minus line 24. If negative, enter "Rate	orial		it from		× =	·	0 00 24 25	-	_		
Amount from line 22 Base amount Line 23 minus line 24. If negative, enter " Rate Multiply line 25 by the rate on line 26. Add lines 22 and 27. Residents of Yukon only: Enter the territor	orial	redit:			× =	·	0 00 24 25	-	_		
Amount from line 22 Base amount Line 23 minus line 24. If negative, enter " Rate Multiply line 25 by the rate on line 26. Add lines 22 and 27. Residents of Yukon only: Enter the territor or Territorial Foreign Tax Credit. Yukon allowable political contribution ta	orial ax c	redit:		14	× = 810 •	·	0 00 24 25	29	_		

Section T3YTMJ, Yukon tax (continued)

Total Yukon political contributions made in 2009		14821 •			33					
Determine the amount to enter on line 30 (on the pi	revious p	oage) as	s follows:							
• if the trust's contributions (on line 33) are more t	than \$1,	150 , en	ter \$500	on line	30; or					
 if the trust's contributions are \$1,150 or less, us to determine which one of the following columns 			line 33							
to accommon conditions of the following conditions	, 10 00111	p.0.0.			If line	33 is m	ore	If lir	ne 33 is m	ore
			ne 33 is			100, but			\$550, but	
		\$10	00 or less		more	than \$5	50	more	e than \$1,	150
Enter the trust's total contributions from line 33.	34									
Contribution base	35	_	0	00	_	100	00	_	550	00
Line 34 minus line 35		=			=			=		
Credit rate	37	×	75%		×	50%		×	33.33%	6
Multiply line 36 by line 37.	38	=			=			=		
Base credit	39	+	0	00	+	75	00	+	300	00
Allowable credit (line 38 plus line 39)	40	=			=					

Yukon Research and Development Tax Credit
On line 91 of the trust's return, enter the amount of credit from Form T1232, Yukon Research and Development Tax Credit (Individuals). Include a copy of Form T1232 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	intory	ivos trusta								
•			•							
Use the amount on line 1 to determine w following columns you have to complete.		ne or the								
Tollowing columns you have to complete.	•			more than \$3			nan \$73,772 ,			
				but not more			t more than			
If the amount from line 1 is:		\$36,885 o	r less	\$73,77	2	\$1	19,936	mo	re than \$119	,936
Enter the amount from line 1.	2									
Base amount	 3	_	0 00	- 36.8	85 00	_	73,772 00	_	119,936	00
Line 2 minus line 3	- 4	=	0 00	=	00 00	=	70,772 00	=	110,000	
Rate	5	× 5	5.9%	× 8	.6%	×	12.2%	×	14.05%	
Multiply line 4 by the rate on line 5.	- 6	=	7.0 70	= 0.	1 1	=	12.270		11.007	Ĭ
Tax on base amount	- 7	+	0 00	+ 2.1	76 00	+	5,348 00	+	10,981	00
		·	0 00	2,1	70 00	<u> </u>	0,010 00	<u> </u>	10,001	00
Northwest Territories tax on taxable income (line 6 plus line 7)	8	=		=		=		=		
Inter vivos trusts (other than grandfathe					1		4.0==:			ı
Northwest Territories tax on taxable income:	(/	Amount fror	n line 1)			<u>× 1</u>	4.05% =			
Northwest Territories tax on taxable inco	me (lin	e 8 or line 9	9)				1470	10		
Donations and gifts tax credit Total donations and gifts:										
	2 •									
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less	2 •		×	5.9% =		_	!			
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder		(0.12)	<u>×</u>	5.9% = 14.05% =		+	1	2		
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11	plus lin	ne 12)				+ =		2		
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 11 Northwest Territories dividend tax credit:	plus lin	ne 12)	×	14.05% =	14714 ■	=	1	2 3		
Total donations and gifts: Line 17A 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	plus lin	le 12)	<u>×</u>	14.05% = 37.06% =	14714 ■ 14718 ■	+	1 1 1	2 3 4		
Total donations and gifts: Line 17A 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	plus lin	le 12)	×	14.05% =	14714 ■	+	1	2 3 4		
Total donations and gifts: Line 17A 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 carrye	plus lin	ne 12)	<u>×</u> <u>×</u> <u>×</u>	14.05% = 37.06% = 30% =	14714 = 14718 = 14715 =	+++	1 1	2 3 4 5		
Total donations and gifts: Line 17A 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 carrye Line 30 of Schedule 11	plus lin	ne 12)	<u>×</u>	14.05% = 37.06% =	14714 ■ 14718 ■	+++++	1 1 1	2 3 4 5		I
Total donations and gifts: Line 17A 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 carrye Line 30 of Schedule 11 Add lines 13 to 16.	plus lin	le 12)	<u>×</u> <u>×</u> <u>×</u>	14.05% = 37.06% = 30% =	14714 = 14718 = 14715 =	+++	1 1	2 3 4 5		<u> </u>
Total donations and gifts: Line 17A 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 carrye Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter	plus lin		× × × × ×	14.05% = 37.06% = 30% = 45% =	14714 = 14718 = 14715 = 14716 =	+ + + + =	1 1 1 1	2 3 4 5 6 		
Total donations and gifts: Line 17A 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 carrye Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter the Northwest Territories additional tax for minus line 17.	plus lin		× × × × ×	14.05% = 37.06% = 30% =	14714 = 14718 = 14715 = 14716 =	+ + + + =	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 <u>- = + + + + + + + + + + + + + + + + + + </u>		
Total donations and gifts: Line 17A 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 to Northwest Territories additional tax for madd lines 18 and 19.	plus lin	n tax purpos	× × × × × × sees	14.05% = 37.06% = 30% = 45% =	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3	+ + + = s of Scheo	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 <u>- = + + + + + + + + + + + + + + + + + + </u>	9	6
Total donations and gifts: Line 17A 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 madd lines 18 and 19. Percentage of income allocated to North	plus lin	n tax purpos	× × × × × oses	14.05% = 37.06% = 30% = 45% =	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3	+ + + = s of Scheo	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 6 — — — — — — — — — — — — — — — — — — —	9	6
Total donations and gifts: Line 17A 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 to Northwest Territories additional tax for madd lines 18 and 19.	plus lin	n tax purpos	× × × × × oses	14.05% = 37.06% = 30% = 45% = (Amount L fro	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3	+ + + = s of Scheo	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 — — — — — — — — — — — — — — — — —	9	6
Total donations and gifts: Line 17A 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 madd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line	plus lin	n tax purpos	× × × × × oses	14.05% = 37.06% = 30% = 45% = (Amount L fro	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3	+ + + = s of Scheo	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 — — — — — — — — — — — — — — — — —	9	6
Total donations and gifts: Line 17A 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 madd lines 18 and 19. Percentage of income allocated to North	plus lin over: "0". ninimun west To 2 21.	n tax purpos	× × × × × × sees	14.05% = 37.06% = 30% = 45% = (Amount L fro	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3	+ + + = s of Scheo	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 — — — — — — — — — — — — — — — — —	9	6
Total donations and gifts: Line 17A 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 10 Northwest Territories additional tax for madd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories on	plus lin over: "0". ninimun west To 2 21.	n tax purpos	× × × × × × sees	14.05% = 37.06% = 30% = 45% = (Amount L fro	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3	+ + + = s of Scheo	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 — — — — — — — — — — — — — — — — —	9	6
Total donations and gifts: Line 17A 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 10 Northwest Territories additional tax for madd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories on Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politic	plus lin	n tax purpos erritories (fr T2036, <i>Pro</i>	× × × × x ses om colum Adj vincial or	14.05% = 37.06% = 30% = 45% = (Amount L fro n 5 of the char usted Northwo	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3 t in Part 1 est Territ	+ + + = s of Scheo	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 — — — — — — — — — — — — — — — — —	9	6
Total donations and gifts: Line 17A 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 carrye Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter 10 Northwest Territories additional tax for madd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories on Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politic Enter the credit calculated in the chart or	plus lin over: "0". ninimun west To 2 21. lly: n Form cal con n the ne	n tax purpos erritories (fr	x x x x x ses om colum Adj vincial or ax credit:	14.05% = 37.06% = 30% = 45% = (Amount L fro n 5 of the charusted Northwo	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3 t in Part 1 est Territ	+ + + = s of Scheo of this fo ories inc	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 <u>- = × = × = 3 4 4 5 5 8 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8</u>	9	6
Total donations and gifts: Line 17A 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 carrye Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter 10 Northwest Territories additional tax for madd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories on Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politic Enter the credit calculated in the chart or Unused risk capital investment credit (see	plus lin over: "0". ninimun west To 2 21. lly: n Form cal con n the ne	n tax purpos erritories (fr	x x x x x ses om colum Adj vincial or ax credit:	14.05% = 37.06% = 30% = 45% = (Amount L fro n 5 of the charusted Northwo	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3 t in Part 1 est Territ	+ + + s of Scheo of this fo ories inc	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6 <u>- = × = × = 3 4 4 5 5 8 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8</u>	9	6
Total donations and gifts: Line 17A 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 carrye Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter 10 Northwest Territories additional tax for madd lines 18 and 19. Percentage of income allocated to North Multiply line 20 by the percentage on line Residents of Northwest Territories on Enter the territorial foreign tax credit from Foreign Tax Credit. Northwest Territories allowable politic Enter the credit calculated in the chart or	plus lin over: "0". ninimun west To 2 21. lly: n Form cal con n the ne	n tax purpos erritories (fr	x x x x x ses om colum Adj vincial or ax credit:	14.05% = 37.06% = 30% = 45% = (Amount L fro n 5 of the char usted Northwo Territorial maximum \$500 age)	14714 ■ 14718 ■ 14715 ■ 14716 ■ m Chart 3 t in Part 1 est Territ 14710 •	+ + + s of Scheo of this fo ories inc	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 4 5 5 6	9	6

Section T3NTMJ, Northwest Territories tax (continued)

Unused risk capital investment tax credit

Line 1 minus line 2

Total Northwest Territories political contributions made in 2	009		4721 •			28	
Determine the amount to enter on line 24 on the previous p	age as	follows:					
• if the trust's contributions (on line 28) are more than \$90	0 , enter	\$500 on line 24	4; or				
 if the trust's contributions are \$900 or less, use the amount to determine which one of the following columns to compare the compare to the following columns to compare the /li>		ne 28,		If line	28 is mo	re	
		If line 28 is \$100 or les			00, but than \$90		
Enter the trust's total contributions from line 28.	29						•
Contribution base	30	- o	00	_	100	00 3)
Line 29 minus line 30	31	=		=		3	I
Credit rate	32	× 100%	6	×	50%	32	2
Multiply line 31 by line 32.	33	=		=		3	3
Base credit	34	+ 0	00	+	100	00 34	1
Allowable credit (line 33 plus line 34)	35	=		=		3	5
Enter this amount on line 24 on the previous page.					•		
- Line 25 – Unused risk capital investment tax credit —							
	rc				4755 ●		+
Unused risk capital investment tax credit from previous yea	.10						,

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.

Total credit available for carryforward 14756 ●

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	ed in	ter vivos trusts	;										
Use the amount on line 1 to determine													
following columns you have to complete		5110 51 11.15			mara than \$20 (220	m o #	, than \$77 (ec 4				
					more than \$38,832 , but not more than			e than \$77,6 not more th	-				
If the amount from line 1 is:		\$38,832 or les	s		\$77,664	but	\$126,264	iaii	mo	re than \$126 .	264		
	-			_	. ,			. ,					
Enter the amount from line 1.	2												2
Base amount	_ 	- 0	00	-	- 38,832	00	_	77,664	00	-	126,264	00	3
Line 2 minus line 3	4	=		-	=		=	,		=	-, -		4
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	-	+ 1,553	00	+	4,272	00	+	8,646	00	7
Nunavut tax on taxable income	-												
(line 6 plus line 7)	8	=			=		=			=			8
													•
Inter vivos trusts (other than grandfat	here	ed)											
Nunavut tax on taxable income:		(Amount from	n line	1)			×	11.5%	<u> </u>				9
Nunavut tax on taxable income (line 8	or lir	ne 9)							13701	10			10
Donations and gifts tax credit													
Total donations and gifts:													
Line 17A of Schedule 11	712 •												
On the first \$200 or less				×	4% =				1				
On the remainder				×	11.5% =		+		1:				
Donations and gifts tax credit (line 1	1 plu	us line 12)				13714	=		1	3			
Nunavut dividend tax credit:		1			000/				_	_			
Line 24 of Schedule 8				×	20% =	13718 ■			1				
Line 31 of Schedule 8				×	20% =	13715 ■	+		1	5			
Nunavut minimum tax carryover:		ı			450/					_			
Line 30 of Schedule 11				×	45% =	13716 ■			1	6			
Add lines 13 to 16.	"0"					_							17
Line 10 minus line 17. If negative, ente					/ A 1 / f	Olt	0 -1 0	-11-11	٥١				_ 18
Nunavut additional tax for minimum tax	(pur	poses			(Amount K fro	m Chart	3 01 5	cnedule 17					19
Add lines 18 and 19.		t (from ookumn F	of +b		with Dort 1 of	thic form	`		1370				_ 20
Percentage of income allocated to Nur		•	OI II	ie cha				incomet		<u>×</u>	9	<u> </u>	_ 21
Multiply line 20 by the percentage on li	ne z	1.			Auju	stea nu	navut	income t	<u>ax</u>	_			_ 22
Residents of Nunavut only:	_	. Tanaa B											
Enter the territorial foreign tax credit from Foreign Tax Credit.	om F	orm 12036, <i>Pro</i>	vinci	al or	l erritorial	13550 •			2	3			
Nunavut allowable political contribu	tion	tax credit:											
Enter the credit calculated in the chart				(m	naximum \$500) 136 <u>10 </u>	+		2	4			
Unused risk capital investment tax cred			n ne				+		2				
Add lines 23 to 25.							=		<u> </u>	-			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.				<u>-</u>						:

Section T3NUMJ, Nunavut tax (continued)

Total Nunavut political contributions made in 2009		13620 •			28				
Determine the amount to enter on line 24 on the previous	ous page a	s follow	s:						
• if the trust's contributions (on line 28) are more than	1 \$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	;						
		If line 28 is \$100 or less		If line than \$ more	t -				
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.	+		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