# Information on Form T3MJ, T3 Provincial and Territorial Taxes for 2011 – 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 2011 – 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 2011 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 2011 – MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2011 if either of the following applies:

- the trust resided in a province or territory on December 31, 2011 (use the date the trust left Canada if it ceased to be a resident in 2011), 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 2011 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2011 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 (amount cannot be negative) | _ | 2 |
| Income other than business income: line 1 minus line 2. If negative enter "0".             | = | 3 |

#### Complete the following allocation chart:

- **Step 1**: In column 2, allocate the amount from line 2 to each province and territory where the trust had a permanent establishment in 2011. 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: In column 3, 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 percentage in column 5. Multiply the amount on line 1 by the percentage of income allocated to each jurisdiction in column 5. 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 | minimum | 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 <b>only if</b> 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.  | =       |      |

Refundable Quebec abatement

16.5%

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

Rate for the refundable Quebec abatement

Multiply line 12 by the rate on line 13.

### Section T3NLMJ, Newfoundland and Labrador tax

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

| Taxable income (line 56 of the return)   |         |                         |                                      |            |           |          |
|--|---------|-------------------------|--------------------------------------|------------|-----------|----------|
| Testamentary trusts or grandfathered inter vivos trusts  |         |                         |                                      |            |           |          |
| Use the amount on line 1 to determine which <b>one</b> of the                                    |         |                         |                                      |            |           |          |
| following columns you have to complete.  |         |                         | more than <b>\$31,9</b>              | 04.        |           |          |
|  |         |                         | but not more the                     | -          |           |          |
| If the amount from line 1 is:  |         | <b>\$31,904</b> or less | \$63,807                             |            | more than | \$63,807 |
|  |         |                         |                                      |            |           |          |
| Enter the amount from line 1.  | _ 2     |                         |                                      |            |           |          |
| Base amount  | _ 3     | - 0 00                  | - 31,904                             | 00         | - 63,8    | 807 00   |
| Line 2 minus line 3  | _ 4     | =                       | =                                    |            | =         |          |
| Rate   | 5       | × 7.7%                  | × 12.5%                              |            |           | 3.3%     |
| Multiply the amount on line 4 by the rate on line 5.   | _ 6     | =                       | =                                    |            | =         |          |
| Tax on base amount   | _ 7     | + 0 00                  | + 2,457                              | 00         | + 6,      | 444 00   |
| Newfoundland and Labrador tax on taxable income (line 6 plus line 7)                             | 8       | =                       | =                                    |            | =         |          |
| Inter vivos trusts (other than grandfathered)  |         |                         |                                      |            |           |          |
| Newfoundland and Labrador tax on taxable income: (Amount from                                    | line 1) |                         | × 13.3%                              | ń =        |           |          |
|  |         |                         |                                      | <u> </u>   |           |          |
| Newfoundland and Labrador tax on taxable income (line 8 c  | or line | 9)                      |                                      | 13011      | 1         |          |
|  |         | ,                       |                                      |            |           |          |
| 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   |         | × 13.3% =               | +                                    | 12         |           |          |
| Donations and gifts tax credit (line 11 plus line 12)  |         |                         | 3014 ■ =                             | 13         |           |          |
|  |         |                         |                                      |            |           |          |
| Residents of Newfoundland and Labrador only:   |         |                         |                                      |            |           |          |
| Newfoundland and Labrador dividend tax credit (see instructions on the                           | next pa | ıge)                    |                                      |            |           |          |
| Line 24 amount of Schedule 8 paid <b>before</b> July 1, 2010                                     |         | × 31.42% = 13           | <b>3019 ●</b> +                      | 14         |           |          |
| Line 24 amount of Schedule 8 paid after June 30, 2010  |         | × 37.83% = 13           | <b>3018 ●</b> +                      | 144        |           |          |
| Line 31 of Schedule 8  |         | × 25% = 18              | 015 ■ +                              | 15         |           |          |
| Newfoundland and Labrador  |         |                         |                                      |            |           |          |
| minimum tax carryover:   |         |                         |                                      |            |           |          |
| Line 30 of Schedule 11   |         | $\times$ 51.3% = 13     | 016 ■ +                              | 16         |           |          |
| Add lines 13 to 16.  |         |                         | =                                    | ▶          |           |          |
| Line 10 minus line 17. If negative, enter "0".   |         |                         |                                      |            | _         |          |
| Newfoundland and Labrador additional tax for minimum tax purposes                                |         | (Amount A fro           | om Chart 3 of Schedule 1             | 2) 13002   | +         |          |
| Add lines 18 and 19.   |         |                         |                                      | 13005      | =         |          |
| Percentage of income allocated to Newfoundland and Labra   | ador    |                         |                                      |            |           |          |
| (from column 5 of the chart in Part 1 of this form)  |         |                         |                                      |            | ×         | %        |
| Multiply line 20 by the percentage on line 21.   |         |                         |                                      |            | =         |          |
| If the trust was not a resident of Newfoundland and Labr   | ador,   | enter the amount fron   | n line 22 on line 26.                |            |           |          |
| Adjustment for residents of Newfoundland and Labrado   | r       |                         |                                      |            |           |          |
| Newfoundland and Labrador dividend tax credit (add lines 1                                       | 4, 14   | A and 15)               |                                      | 23         |           |          |
| Percentage of income not allocated to Newfoundland and L 100% <b>minus</b> percentage on line 21 | abrad   | lor:                    | × %                                  | 24         |           |          |
| Multiply line 23 by the percentage on line 24.   |         |                         | =                                    | <b>-</b> ▶ | _         |          |
| Line 22 minus line 25 (if negative, enter "0"); <b>or</b>  |         |                         |                                      |            |           | $\neg$   |
| if the trust was not a resident of Newfoundland and Labr<br>enter the amount from line 22.       | ador,   | Adju                    | sted Newfoundland<br>Labrador income |            |           |          |
|  |         |                         | Labrador IIICOIIIC                   | , tax      |           |          |

### Section T3NLMJ, Newfoundland and Labrador tax (continued)

| Enter the amount from line 26 on the previous page.  | 26 |
|--|----|
|  |    |
| Residents of Newfoundland and Labrador only:   | 1  |
| Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. | 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.

#### Lines 14 and 14A - Dividend tax credit

Enter on line 14 on the previous page, that part of the amount of the eligible dividends (from line 24 of Schedule 8) that was paid **before** July 1, 2010.

Enter on line 14A on the previous page, that part of the amount of the eligible dividends (from line 24 of Schedule 8) that was paid after June 30, 2010.

### Section T3PEMJ, Prince Edward Island tax

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

| Taxable income (line 56 of the return)   |   |   |   | <b>1</b>                                     |
|--|---|---|---|--|
| Testamentary trusts or grandfathered inter vivos trusts Use the amount on line 1 to determine which <b>one</b> of the following columns you have to complete.  If the amount from line 1 is:   | <b>\$31,984</b> or less                                   | more than <b>\$31,984</b> ,<br>but not more than<br><b>\$63,969</b> | more than <b>\$63,96</b> 9                    | <u>.                                    </u> |
| Enter the amount from line 1.  Base amount Line 2 minus line 3 Rate Multiply the amount on line 4 by the rate on line 5.  Tax on base amount  Prince Edward Island tax on taxable income (line 6 plus line 7)  Inter vivos trusts (other than grandfathered)   | 2   | - 31,984 00<br>=  | - 63,969 00<br>= X 16.7%<br>= + 7,548 00<br>= | 4<br>5<br>6                                  |
| Prince Edward Island tax on taxable income: (Amount from lin   | e 1)  | × 16.7% =   |   | = 9  |
| Prince Edward Island tax on taxable income (line 8 or line 9)  |   | 13101   |   | _ 10   |
| Donations and gifts tax credit  Total donations and gifts:  Line 17A of Schedule 11  On the first \$200 or less  On the remainder  Donations and gifts tax credit (line 11 plus line 12)  Residents of Prince Edward Island only:  Prince Edward Island dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8           | $ \begin{array}{c c}                                    $ | 11<br>12<br>13<br>13  |   |  |
| 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".  Prince Edward Island additional tax for minimum tax purposes  Add lines 18 and 19.  Percentage of income allocated to Prince Edward Island (from Multiply line 20 by the percentage on line 21.  If the trust was not a resident of Prince Edward Island, enter | (Amount D from Chart                                      | t 1 of this form)   |   | 17<br>18<br>19<br>20<br>21<br>22             |
| 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   |   | 23<br>% 24  |   |  |
| Multiply line 23 by the percentage on line 24.   | =   | <b>_</b>  | _   | _ 25   |
| Line 22 minus line 25 (if negative, enter "0"); or if the trust was not a resident of Prince Edward Island, enter the amount   |   | djusted Prince Edward<br>Island income tax                          | =   | <br>26                                       |

### Section T3PEMJ, Prince Edward Island tax (continued)

Multiply line 41 by line 42.

Allowable credit (line 43 plus line 44) Enter this amount on line 35.

Base credit

| Enter the amount from line 26 on the previous page.   |                                       |             |  |       |  | 2             |
|---|---------------------------------------|-------------|--|-------|--|---------------|
| Prince Edward Island surtax   |                                       |             |  |       |  |               |
| Amount from line 20   |                                       |             |  | 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 ■ +  | 3             |
| Add lines 26 and 32.  |                                       |             |  | -     | =  | 3             |
| Residents of Prince Edward Island only:<br>Enter the provincial foreign tax credit from Form T203<br>or Territorial Foreign Tax Credit. | 66, Provincial                        | 0 =         |  | 34    |  |               |
| Prince Edward Island allowable political contribut<br>Enter the credit calculated in the chart below.                                   |                                       | 0 ■ +       |  | 35    |  |               |
| Add lines 34 and 35.  |                                       | =           |  |       | _  | 3             |
| Line 33 minus line 36. If negative, enter "0".  |                                       | Prince      | Edward Island  | l tax | 13160 = =  | <del></del> 3 |
| Chart for line 35 – Prince Edward Island allowa  Total Prince Edward Island political contributions may                                 | <u> </u>                              |             | lit  | 38    |  |               |
| Total Prince Edward Island political contributions made Determine the amount to enter on line 35 as follows                             |                                       |             |  | 30    |  |               |
| if the trust's contributions (on line 38) are more to   |                                       | lina 25:    | or   |       |  |               |
| <ul> <li>if the trust's contributions are \$1,150 or less, use to determine which one of the following columns</li> </ul>               | e the amount on line 38               | iiile 35, t | Oi   |       |  |               |
|   | If line 38<br>is <b>\$100</b> or less | th          | If line 38 is moi<br>nan <b>\$100</b> , but r<br>more than <b>\$55</b> | not   | If line 38 is more than \$550, but not more than \$1,150 |               |
| Enter the trust's total contributions from line 38.   | 39                                    |             |  |       |  | 39            |
| Contribution base   | 40 0 (                                |             | 100 (  | 00    |  | 40            |
| Line 39 minus line 40.  |                                       |             |  |       |  |               |
|   | 41 =<br>42 × 75%                      |             |  |       |  | 41<br>42      |

43

44 +

0 00

75 00

43

44

45

300 00

### Section T3NSMJ, Nova Scotia tax

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

| Taxable income (line 56 of the return   | n)                 |                    |        |          |                                  |            |         |                                      |        |        |                                      | =   |  |              | _    |
|---|--------------------|--------------------|--------|----------|----------------------------------|------------|---------|--------------------------------------|--------|--------|--------------------------------------|-----|--|--------------|------|
| Testamentary trusts or grandfathe   | red inter          | vivos tr           | usts   |          |                                  |            |         |                                      |        |        |                                      |     |  |              |      |
| Use the amount on line 1 to determine wh  | nich <b>one</b> of | the follow         | ving c | olumns   | you have                         | to co      | mplete  | e.                                   |        |        |                                      |     |  |              |      |
|   |                    |                    |        |          | than ¢20                         | <b>500</b> |         | a than CEO                           | 100    |        | to then £03                          | 000 |  |              |      |
|   |                    |                    |        |          | than <b>\$29,</b><br>not more th |            | 1       | e than <b>\$59,</b> 1<br>not more th |        |        | e than <b>\$93,</b><br>t not more tl |     |  |              |      |
| If the amount from line 1 is:   | \$29               | , <b>590</b> or le | ss     |          | \$59,180                         |            |         | \$93,000                             |        |        | \$150,000                            |     | mor  | e than \$150 | ,000 |
| Enter the amount from line 1.   |                    |                    |        |          |                                  |            |         |                                      |        |        |                                      | Π   |  |              |      |
| Base amount   | _                  | 0                  | 00     | -        | 29,590                           | 00         | _       | 59,180                               | 00     | -      | 93,000                               | 00  | 1-   | 150,000      | 00   |
| _ine 2 minus line 3   | =                  |                    |        | =        |                                  |            | =       | ·                                    |        | =      | ·                                    |     | =  | ·            |      |
| Rate  | ×                  | 8.79%              | 6      | ×        | 14.95%                           | 6          | ×       | 16.67%                               | ,<br>0 | ×      | 17.5%                                | 6   | ×  | 219          | %    |
| Multiply line 4 by line 5   | =                  |                    |        | =        |                                  |            | =       |                                      |        | =      |                                      |     | =  |              |      |
| Tax on base amount  | +                  | 0                  | 00     | +        | 2,601                            | 00         | +       | 7,025                                | 00     | +      | 12,662                               | 00  | +  | 22,637       | 00   |
| Nova Scotia tax on taxable income (line 6 plus line 7)                            | =                  |                    |        | =        |                                  |            | =       |                                      |        | _      |                                      |     | _  |              |      |
|   |                    |                    |        |          |                                  |            |         |                                      |        |        |                                      |     |  |              |      |
| Inter vivos trusts (other than grandf   | -                  |                    |        |          |                                  |            |         | 1                                    |        |        |                                      |     |  | 1            |      |
| Nova Scotia tax on taxable income   | e: (               | Amount             | from   | line 1   | <u> </u>                         |            |         | <u> </u>                             | <      | 2      | 21% =                                | _   |  |              |      |
|   |                    |                    |        |          |                                  |            |         |                                      |        |        |                                      |     |  | 1            |      |
| Nova Scotia tax on taxable income (li   | ine 8 or lir       | ne 9)              |        |          |                                  |            |         |                                      |        |        | 1320 <sup>-</sup>                    | 1 🗆 |  |              |      |
| Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 | 3212 •             |                    |        | _        |                                  |            |         |                                      |        | 1      |                                      |     |  |              |      |
| On the first \$200 or less  |                    |                    |        | ×        |                                  |            |         |                                      |        |        | 11                                   |     |  |              |      |
| On the remainder  |                    | 4.0\               |        | _ ×      | 21%                              | _=         |         | +                                    |        |        | _ 12                                 |     |  |              |      |
| Donations and gifts tax credit (line  | 11 plus III        | ne 12)             |        |          |                                  |            | 13214   | =                                    |        |        | 13                                   |     |  |              |      |
| Residents of Nova Scotia only:  |                    |                    |        |          |                                  |            |         |                                      |        |        |                                      |     |  |              |      |
| Nova Scotia dividend tax credit:  |                    |                    | 1      |          | 00 440/                          |            |         | <b>-</b>                             |        | 1      | 4.4                                  |     |  |              |      |
| Line 24 of Schedule 8   |                    |                    |        |          | 30.44%                           |            | 13218   |                                      |        |        | 14                                   |     |  |              |      |
| Line 31 of Schedule 8   |                    |                    |        | _ ×      | 38.5%                            | _=         | 13215   | +                                    |        |        | 15                                   |     |  |              |      |
| Nova Scotia minimum tax carryover:  |                    |                    | 1      |          | <b>57 5</b> 0/                   |            |         |                                      |        | ı      | 40                                   |     |  |              |      |
| Line 30 of Schedule 11 Add lines 13 to 16.  |                    |                    |        | _ ×      | 57.5%                            | _=         | 13216   |                                      |        |        | _ <sup>16</sup>                      |     |  | 1            |      |
| Line 10 minus line 17. If negative, en  | tor "O"            |                    |        |          |                                  |            | •       | =                                    |        |        |                                      | -   |  |              |      |
|   |                    | nococ              |        |          | /Amoi                            | ınt B      | from    | Chart 3 of                           | Sch    | odulc  | e 12) <b>1320</b>                    | _   |  |              |      |
| Nova Scotia additional tax for minimu<br>Add lines 18 and 19.                     | iiii tax pui       | poses              |        |          | (AIIIOC                          | III D      | 110111  | Chart 5 0i                           | 3011   | leduie | 1320                                 |     |  |              | _    |
| Percentage of income allocated to No  | ava Scotia         | (from c            | olum   | n 5 of   | the chart                        | in D       | art 1 ( | of this form                         | ,)     |        | 15/20                                | _   | <u>-</u>                                     | <u> </u>     |      |
| Multiply line 20 by the percentage on   |                    | i (IIOIII C        | Olull  | 11 3 01  | the chart                        |            | art i t | 01 11113 10111                       | 1)     |        |                                      |     | <u>`                                    </u> |              | _    |
| viditiply line 20 by the percentage on  | IIIO Z I.          |                    |        |          |                                  |            |         |                                      |        |        |                                      | -   |  |              | _    |
| If the trust was not a resident of No   | va Scotia          | , enter th         | ne ar  | nount    | from line                        | 22 o       | n line  | 26.                                  |        |        |                                      |     |  |              |      |
| Adjustment for residents of Nova S  | Scotia             |                    |        |          |                                  |            |         |                                      |        |        |                                      |     |  |              |      |
| Nova Scotia dividend tax credit (add  |                    | nd 15)             |        |          |                                  |            |         |                                      |        |        | 23                                   |     |  |              |      |
| Percentage of income not allocated to Nova  |                    |                    | ercer  | tage on  | line 21                          |            | -       | ×                                    |        | %      | 24                                   |     |  |              |      |
|   |                    |                    |        | <u> </u> |                                  |            | -       |                                      |        |        | _ \                                  |     |  | 1            |      |
| Multiply line 23 by the percentage on   | III IC 24.         |                    |        |          |                                  |            |         | =                                    |        |        |                                      | -   |  |              |      |

### Section T3NSMJ, Nova Scotia tax (continued)

| Enter the amount from line 26 on the previous page.  |             |                 |           | 26       |
|--|-------------|-----------------|-----------|----------|
| Residents of Nova Scotia only:   |             |                 |           |          |
| Enter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> . | 13230 ■     | 27              |           |          |
| Total Nova Scotia political contributions 13241 ●  | 28          | <u> </u>        |           |          |
| Nova Scotia allowable political contribution tax credit:   | <del></del> |                 |           |          |
| Line 28 x 75% = maximum \$750  | 13240 ■ +   | 29              |           |          |
| Add lines 27 and 29.   | =           |                 | _         | 30       |
| Line 26 minus line 30. If negative, enter "0".   |             | Nova Scotia tax | 13260 ■ = | 31       |
| Enter the amount from line 31 on line 3 in Part 4 of this form.  |             |                 |           | <u> </u> |

### 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                                     | l inter vivos trusts    |  |                                       |                            |
| Use the amount on line 1 to determine                                    |                         |  |                                       |                            |
| following columns you have to complete                                   | ).                      | more than <b>\$37,150</b> ,                                  | more than <b>\$74,300</b> ,           |                            |
|  |                         | but not more than  | but not more than                     |                            |
| If the amount from line 1 is:  | <b>\$37,150</b> or less | \$74,300   | \$120,796                             | more than <b>\$120,796</b> |
|  |                         | _  |                                       |                            |
| Enter the amount from line 1.  | 2                       |  |                                       | 2                          |
| Base amount  | 3 - 0 0                 | 0 – 37,150 00  | - 74,300 00                           | - 120,796 00 <b>3</b>      |
| Line 2 minus line 3  | 4 =                     | =  |                                       | = 4                        |
| Rate   | 5 × 9.1%                | × 12.1%  | × 12.4%                               | × 14.3% <b>5</b>           |
| Multiply the amount on line 4 by the rate on line 5.                     | 6 =                     | _ =  | =                                     | = 6                        |
| Tax on base amount   | 7 + 0 0                 | 0 + 3,381 00   | + 7,876 00                            | + 13,641 00 <b>7</b>       |
| New Brunswick tax on taxable   |                         |  |                                       |                            |
| income (line 6 plus line 7)  | 8 =                     | =  | =                                     | = 8                        |
| Inter vives truets (ather then grandfath                                 | arad)                   |  |                                       |                            |
| Inter vivos trusts (other than grandfath                                 | •                       | 1  |                                       | 1                          |
| New Brunswick tax on taxable income:                                     | (Amount from line       | 1)   | <u>x</u> 14.3% =                      | 9                          |
| N 6  | u o u o)                |  |                                       |                            |
| New Brunswick tax on taxable income (                                    | line 8 or line 9)       |  | 1330                                  | 1 🗖 1                      |
| Denotions and sifts too soulit   |                         |  |                                       |                            |
| Donations and gifts tax credit   |                         |  |                                       |                            |
| Total donations and gifts:   | 12242                   |  |                                       |                            |
| Line 17A of Schedule 1   |                         |  | 1 4.                                  | 4                          |
| On the first \$200 or less   | _                       | × 9.1% =   |                                       |                            |
| On the remainde  |                         | <u>× 17.95% =</u>  | + 12<br>4                             |                            |
| Donations and gifts tax credit (line 11 Residents of New Brunswick only: | plus line 12)           | 15514  | 4□= 1:                                | 3                          |
| New Brunswick dividend tax credit:                                       |                         |  |                                       |                            |
| Line 24 of Schedule 8  |                         | × 41.27% = 13318   | 8 ■ +   14                            | 4                          |
| Line 31 of Schedule 8  |                         | $\frac{\times 41.27\%}{\times 26.5\%} = \frac{13315}{13315}$ | • • • • • • • • • • • • • • • • • • • |                            |
| New Brunswick minimum tax carryover:                                     |                         | <u> </u>   | 1                                     | •                          |
| Line 30 of Schedule 1  | i i                     | × 57% = 13316  | 6 ■ + 10                              | 6                          |
| Add lines 13 to 16.  |                         | <u> </u>   | <del></del>                           | •<br>• -                   |
| Line 10 minus line 17. If negative, enter                                | "O"                     |  |                                       | = 1                        |
| New Brunswick additional tax for minim                                   |                         | (Amount C from Cha   | art 3 of Schedule 12) 1330            |                            |
| Add lines 18 and 19.   |                         | (*   | 1330                                  |                            |
| Percentage of income allocated to New                                    | Brunswick (from colum   | n 5 of the chart in Part 1                                   | of this form)                         | × % 2                      |
| Multiply line 20 by the percentage on lin                                | •                       |  |                                       | = 2                        |
| If the trust was not a resident of New I                                 |                         | mount from line 22 on line                                   | e 28.                                 |                            |
|  |                         |  |                                       |                            |
| Adjustment for residents of New Bru                                      |                         |  | 1 -                                   | •                          |
| New Brunswick dividend tax credit (add                                   |                         |  | 2                                     | 5                          |
| Percentage of income not allocated to N                                  | lew Brunswick:          |  | 0/                                    |                            |
| 100% <b>minus</b> percentage on line 21                                  |                         |  | × % 24                                | 1                          |
| Multiply line 23 by the percentage on lin                                |                         |  | <u>=</u> <b>&gt;</b>                  | <u> </u>                   |
| Line 22 minus line 25 (if negative, enter                                | <u>"U")</u>             | Adjusted New B   | Brunswick income tax                  | 2                          |
| Decidents of New Proposition and   |                         |  |                                       |                            |
| Residents of New Brunswick only:   | F T0005 5               | ., +   | T 0 "" 4000                           |                            |
| Enter the provincial foreign tax credit fro                              |                         | ciai or Territorial Foreign                                  | Tax Credit. 1333                      | 2                          |
| Line 26 minus line 27 (if negative, enter                                |                         | ulina 22   | Now Drugowiels tour 1994              | <u> </u>                   |
| was not a resident of New Brunswick                                      |                         | ı iiile ZZ.  | New Brunswick tax 1334                | 0 = 2                      |
| Enter the amount from line 28 on line 4                                  | ın Pan 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)  |                    |                   |                |            |                           |                |          |                    | <u></u>      | 1  |
|---|--------------------|-------------------|----------------|------------|---------------------------|----------------|----------|--------------------|--------------|----|
| Testamentary trusts or grandfathered inter vivos to Use the amount on line 1 to determine which <b>one</b> of the following columns you have to complete. |                    |                   |                | mor        | e than <b>\$37,774</b> ,  |                |          |                    |              |    |
| If the amount from line 1 is:   | ;                  | <b>\$37,774</b> o | r less         | but        | not more than<br>\$75,550 |                | more     | than <b>\$75</b> , | 550          |    |
| Enter the amount from line 1.   | 2                  |                   | $\overline{-}$ |            |                           | -<br>1         |          |                    |              | 2  |
| Base amount   | - 3 -              |                   | 0 00           | <u> </u>   | 37,774 00                 | 1              | <u> </u> | 75,550             | _            | 3  |
| Line 2 minus line 3   | - 4 =              |                   |                | =          | 07,771 00                 | 1              | =        | 10,000             |              | 4  |
| Rate  | - 5 ×              | 5.0               | 05%            | ×          | 9.15%                     | 1              | ×        | 11.16%             | <del> </del> | 5  |
| Multiply the amount on line 4 by the rate on line 5.  | - 6 <del>  -</del> | 0.0               | 70             | =          | 3.1370                    | 1              | =        | 11.107             | Ť            | 6  |
| Tax on base amount  | 7 +                |                   | 0 00           | +          | 1,908 00                  | 1              | +        | 5,364              | 00           | 7  |
| Ontario tax on taxable income   | - '                |                   |                |            | 1,000 00                  | 1              | <u> </u> |                    |              | •  |
| (line 6 plus line 7)  | _ 8 =              |                   |                | =          |                           |                | =        |                    |              | 8  |
| Inter vivos trusts (other than grandfathered)   |                    |                   |                |            |                           |                |          |                    |              |    |
| Ontario tax on taxable income: (Amount  | from line          | <u> </u>          |                |            | × 11.16%                  | <u>6 =</u>     |          |                    |              | 9  |
| Ontario tax on taxable income (line 8 or line 9)  |                    |                   |                |            |                           | 13401          |          |                    |              | 10 |
| Donations and gifts tax credit  |                    |                   |                |            |                           |                |          |                    |              |    |
| Total donations and gifts:  |                    |                   |                |            |                           |                |          |                    |              |    |
| Line 17A of Schedule 11 13412 •   | 1                  |                   |                |            |                           |                |          |                    |              |    |
| On the first \$200 or less  |                    | V                 | 5.05% =        |            |                           | 11             |          |                    |              |    |
| On the remainder  |                    | ×                 | 11.16% =       | _          | <br><del> </del>          | 12             |          |                    |              |    |
| Donations and gifts tax credit (line 11 plus line 12)   |                    | ^                 | 11.10/0 -      | 13414 ■    | <u>'</u><br>=             | 13             |          |                    |              |    |
| Residents of Ontario only:  |                    |                   |                |            |                           | 13             |          |                    |              |    |
| Ontario dividend tax credit:  |                    |                   |                |            |                           |                |          |                    |              |    |
| Line 24 of Schedule 8   | 1                  | ~                 | 22.01% =       | 13418 ■    | +                         | 14             |          |                    |              |    |
| Line 31 of Schedule 8   |                    | ×                 | 22.5% =        |            | +                         | 15             |          |                    |              |    |
| Ontario minimum tax carryover:  |                    | ^                 | 22.570 =       |            | <u> </u>                  | 13             |          |                    |              |    |
| Line 30 of Schedule 11  | 1                  | ×                 | 33.67% =       | 13416 ■    | +                         | 16             |          |                    |              |    |
| Add lines 13 to 16.   |                    | ^                 | 33.01 /0 =     |            | <u>·</u><br>■             | — <u> </u>     | _        |                    | 1            | 17 |
| Line 10 minus line 17. If negative, enter "0".  |                    |                   |                |            |                           |                |          |                    | _            | 18 |
| Ontario additional tax for minimum tax purposes   |                    | (Ar               | nount F fro    | m Chart 3  | of Schedule 12            | 2) 13402       | _        |                    |              | 19 |
| Add lines 18 and 19.  |                    | (/                | nount E no     | THE CHARLE | 0.00000.0                 | 13405 <b>•</b> | =        |                    |              | 20 |
| Percentage of income allocated to Ontario (from colur   | mn 5 of th         | e chart ir        | Part 1 of t    | his form)  |                           |                | ×        | 9                  | 6            | 21 |
| Multiply line 20 by the percentage on line 21.  |                    | 0 0.10.11.1       |                |            |                           |                |          |                    | Ť            | 22 |
| If the trust was <b>not a resident of Ontario</b> , enter the a   | amount fro         | m line 22         | on line 26     | 6.         |                           |                |          |                    |              |    |
| Adjustment for residents of Ontario   |                    |                   |                |            |                           |                |          |                    |              |    |
| Ontario dividend tax credit (add lines 14 and 15)   |                    |                   |                |            |                           | 23             |          |                    |              |    |
| Percentage of income not allocated to Ontario: 100% minus percentage on line 21   |                    |                   |                | <br>:      | × %                       | 5 <b>24</b>    |          |                    |              |    |
| Multiply line 23 by the percentage on line 24.  |                    |                   |                |            | =                         | <b></b> ▶      | _        |                    |              | 25 |
| Line 22 minus line 25 (if negative, enter "0"); or if the was not a resident of Ontario, enter the amount from  |                    |                   | A              | djusted O  | ntario income             | tax            | =        |                    |              | 26 |
|   |                    |                   |                |            |                           |                |          |                    |              |    |

Section T3ONMJ, Ontario tax (continued)

| Enter the amount from       | line 26 on the previous page.                                   |              |             |                  | 26 |
|-----------------------------|---|--------------|-------------|------------------|----|
| Ontario surtax              |   |              |             |                  |    |
| (Line 26                    | minus \$4,078) × 20% (if negative, enter "0") =                 |              | 27          |                  |    |
| (Line 26                    | minus \$5,219) × 36% (if negative, enter "0") =                 | +            | 28          |                  |    |
| Add lines 27 and 28.        |   | =            | ┰           | <b>13410 ■</b> + | 29 |
| Add lines 26 and 29.        |   |              |             | =                | 30 |
|                             |   |              |             |                  |    |
| <b>Residents of Ontario</b> |   |              |             |                  |    |
| Enter the provincial for    | eign tax credit from Form T2036, Provincial or Territorial Fore | eign Tax Cre | dit.        | 13430 ■ -        | 31 |
| Line 30 minus line 31.      | If negative, enter "0".   |              | Ontario tax | 13460 ■ =        | 32 |

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

### 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.

| Use the amount on line 1 to determine which <b>one</b> of following columns you have to complete.   | tne          |           |  | more than the  |         |                                  |                       |             |
|---|--------------|-----------|--|--|---------|----------------------------------|-----------------------|-------------|
| If the amount from line 1 is:   | _            | \$31,0    | 000 or less  | \$67,0   |         | mo                               | re than <b>\$67,0</b> | 000_        |
| 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            | =         |  | =  |         | =                                |                       | <u> </u>    |
| Rate  | 5            | ×         | 10.8%  | × 12.  | 75%     | ×                                | 17.4%                 | 5           |
| Multiply the amount on line 4 by the rate on line 5.  | 6            | =         |  | =  |         | =                                |                       | 6           |
| Tax on base amount  | <sub>7</sub> | +         | 0 00   | + 3,   | 348 00  | +                                | 7,938                 | 00 <b>7</b> |
| Manitoba tax on taxable income  |              |           |  |  |         |                                  |                       |             |
| (line 6 plus line 7)  | 8            | =         |  | =  |         | <u> </u>                         |                       | 8           |
| Inter vivos trusts (other than grandfathered)   |              |           |  |  |         |                                  |                       |             |
| Manitoba tax on taxable income: (Amou   | unt fron     | n line 1) |  | ×  | 17.4% = |                                  |                       | 9           |
|   |              |           |  |  |         |                                  |                       |             |
| Manitoba tax on taxable income (line 8 or line 9)   |              |           |  |  | 14      | 021 ■                            |                       | 1           |
|   |              |           |  |  |         |                                  |                       |             |
| Donations and sifts tay arodit  |              |           |  |  |         |                                  |                       |             |
| Donations and gifts tax credit  |              |           |  |  |         |                                  |                       |             |
| Total donations and gifts:  |              | ı         |  |  |         |                                  |                       |             |
| Total donations and gifts:  Line 17A of Schedule 11 14012 •   |              |           | 40.00/   |  | 1       | 44                               |                       |             |
| Total donations and gifts:  Line 17A of Schedule 11  On the first \$200 or less   |              | <u> </u>  | × 10.8% =  |  |         | 11                               |                       |             |
| Total donations and gifts:  Line 17A of Schedule 11  On the first \$200 or less  On the remainder   | <b>.</b>     |           | × 10.8% =<br>× 17.4% =                               | +  |         | 12                               |                       |             |
| 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 line 12   | )            | <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 plus line 12 Family tax benefit  | )            |           |  | +  |         | 12                               |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)]   | )            |           | × 17.4% =  | +<br>14014 ■ =   |         | 12<br>13                         |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  | )            |           |  | +<br>14014 ■ =   |         | 12                               |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:   | )            |           | × 17.4% =  | +<br>14014 ■ =   |         | 12<br>13                         |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  | )            |           | × 17.4% =  × 10.8% =                                 | +<br>14014 ■ =<br>14120 ■ +  |         | 12<br>13                         |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8   | )            |           | × 17.4% =  × 10.8% =  × 37.83% =                     | +<br>14014 = =<br>14120 = +  |         | 12<br>13<br>14                   |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  | )            |           | × 17.4% =  × 10.8% =                                 | +<br>14014 = =<br>14120 = +  |         | 12<br>13                         |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Manitoba minimum tax carryover:  | )            |           | × 17.4% =  × 10.8% =  × 37.83% =  × 8.75% =          | +<br>14014 = =<br>14120 = +<br>14018 = +<br>14015 = +                        |         | 12<br>13<br>14<br>15<br>16       |                       |             |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Manitoba minimum tax carryover: Line 30 of Schedule 11   | )            |           | × 17.4% =  × 10.8% =  × 37.83% =                     | +<br>14014 = =<br>14120 = +<br>14018 = +<br>14015 = +                        |         | 12<br>13<br>14                   |                       | 1           |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Manitoba minimum tax carryover:  | )            |           | × 17.4% =  × 10.8% =  × 37.83% =  × 8.75% =          | +<br>14014 = =<br>14120 = +<br>14018 = +<br>14015 = +                        |         | 12<br>13<br>14<br>15<br>16       |                       | 1<br>1      |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Manitoba minimum tax carryover:  Line 30 of Schedule 11  Total credits (add lines 13 to 17)  Line 10 minus line 18. If negative, enter "0". | )            |           | × 17.4% =  × 10.8% =  × 37.83% =  × 8.75% =  × 50% = | +<br>14014 = =<br>14120 = +<br>14018 = +<br>14015 = +<br>14016 = +<br>=      |         | 12<br>13<br>14<br>15<br>16<br>17 |                       | 1           |
| 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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Manitoba minimum tax carryover:  Line 30 of Schedule 11  Total credits (add lines 13 to 17)  Line 10 minus line 18. If negative, enter "0". | )            |           | × 17.4% =  × 10.8% =  × 37.83% =  × 8.75% =  × 50% = | +<br>14014 = =<br>14120 = +<br>14018 = +<br>14015 = +                        | ,       | 12<br>13<br>14<br>15<br>16<br>17 |                       | 1<br>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 line 12  Family tax benefit  \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =  Residents of Manitoba only:  Manitoba dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Manitoba minimum tax carryover:  Line 30 of Schedule 11  Total credits (add lines 13 to 17)  Line 10 minus line 18. If negative, enter "0". |              |           | × 17.4% =  × 10.8% =  × 37.83% =  × 8.75% =  × 50% = | + 14014 = =  14120 = +  14018 = +  14015 = +  14016 = +  =  m Chart 3 of Sch | ,       | 12<br>13<br>14<br>15<br>16<br>17 | 9/                    | 1<br>2<br>2 |

Section T3MBMJ, Manitoba tax (continued)

| Enter the amount from line 23 on the previous page.  |                          |   |  | 23                                     |
|--|--------------------------|---|--|--|
| Adjustment for residents of Manitoba<br>Manitoba dividend tax credit (add lines 15 and 16 on the p   | previous page)           |   | 24   |  |
| Percentage of income not allocated to Manitoba: 100% <b>minus</b> percentage on line 22 on the previous page   |                          | × %   | 25   |  |
| 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) 14140    | <b>.</b>  | 28   |  |
| Residents of Manitoba only:  |                          |   |  |  |
| Enter the provincial foreign tax credit from Form T2036, <i>P Foreign Tax Credit</i> .   | rovincial or Territorial | +   | 29   |  |
| Add lines 28 and 29.   |                          | =   | <b>-</b>   | 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 for  | m.                       |   |  | <del></del>                            |
| Total Manitoba political contributions made in 2011  Determine the amount to enter on line 28 as follows:  • if the trust's contributions (on line 32) are more than 1   | 14141 •                  | ,   | 32   |  |
| if the trust's contributions are \$1,275 or less, use the to determine which one of the following columns to compare the state of the following columns to compare the following columns to contributions. | amount on line 32        | If line 32 is more than <b>\$400</b> , but not more than <b>\$750</b> | If line 32 is more than \$750, but not more than \$1,275 | -                                      |
| Enter the trust's total contributions from line 32.  Contribution base  Line 33 minus line 34  Credit rate  Multiply line 35 by line 36.  Base credit  Allowable credit (line 37 plus line 38)  Enter this amount on line 28.  | 33                       | - 400 00<br>=   | - 750 00<br>= X 33.33%<br>= + 475 00                     | 33<br>34<br>35<br>36<br>37<br>38<br>39 |

#### Co-op education and apprenticeship tax credit

A trust can claim this credit if it paid salaries or wages for work performed primarily in Manitoba:

- to a co-op student for a qualifying work placement in 2011 for work performed;
- to a co-op graduate or a journeyperson for a period of qualifying employment that ended in 2011; or
- to an eligible apprentice at an early or advanced level of learning in respect of a qualifying period of employment that ended in 2011.

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 2011, 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.

#### Green Energy equipment tax credit

A trust can claim this credit if, in 2011, it installed a geothermal heat pump system or specified solar heating equipment. Enter the amount of the credit on line 91 of the trust's return. For more information, go to www.gov.mb.ca/finance/tao/green.html.

### 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.

| Testamentary trusts or grandfathered inter vivos t  | rusts                              |   |  |   |                     |  |                    |                     |      |                                      |
|---|------------------------------------|---|--|---|---------------------|--|--------------------|---------------------|------|--------------------------------------|
| Use the amount on line 1 to determine which one of the  | ne                                 |   |  |   |                     |  |                    |                     |      |                                      |
| following columns you have to complete.   |                                    |   |  | more tha  | n <b>\$40,919</b> , |  |                    |                     |      |                                      |
|   |                                    |   |  |   | nore than           |  |                    |                     |      |                                      |
| If the amount from line 1 is:   |                                    | <b>\$40,919</b> or less   | 3  |   | 6,911               |  | more               | e than <b>\$116</b> | ,911 |                                      |
|   |                                    |   |  |   |                     |  |                    |                     |      | •                                    |
| Enter the amount from line 1.   | 2                                  |   |  |   |                     |  |                    |                     |      | ] 2                                  |
| Base amount   | 3  -                               | - 0   | 00   | - 40  | , 919 00            |  | _                  | 116,911             | 00   | 3                                    |
| Line 2 minus line 3   | 4 =                                | =   |  | =   |                     |  | =                  |                     |      | 4                                    |
| Rate  | 5 >                                | × 11%   |  | ×   | 13%                 |  | ×                  | 15%                 | 6    | 5                                    |
| Multiply the amount on line 4 by the rate on line 5.  | 6 =                                | =   |  | =   |                     |  | =                  |                     |      | 6                                    |
| Tax on base amount  | 7 ⊣                                | <b>⊦</b> 0  | 00   | + 4   | 1,501 00            |  | +                  | 14,380              | 00   | 7                                    |
| Saskatchewan tax on taxable income  |                                    |   |  |   |                     |  |                    |                     |      |                                      |
| (line 6 plus line 7)  | 8 =                                | =   |  | =   |                     |  | =                  |                     |      | 8                                    |
|   |                                    |   |  |   |                     |  |                    |                     |      |                                      |
| Inter vivos trusts (other than grandfathered)   |                                    |   | 1  |   |                     |  |                    |                     |      |                                      |
| Saskatchewan tax on taxable income: (Amount   | t from line                        | <u> </u>  |  | ×   | 15% =               |  |                    |                     |      | _ 9                                  |
|   |                                    |   |  |   |                     |  |                    |                     | 1    | •                                    |
| Saskatchewan tax on taxable income (line 8 or line 9)   |                                    |   |  |   |                     | 14201  |                    |                     |      | _ 1                                  |
| Saskatchewan farm and small business capital gains  | tax credit                         | (see instructio   | ns on the  | next page)  |                     | 14204 •                                      | _                  |                     | _    | _ 1                                  |
| Subtotal (line 10 minus line 11. If negative, enter "0".)   |                                    |   |  |   |                     | -  |                    |                     |      | _ 1:                                 |
| Donations and sifts toy and lit   |                                    |   |  |   |                     |  |                    |                     |      |                                      |
| Donations and gifts tax credit  |                                    |   |  |   |                     |  |                    |                     |      |                                      |
|   |                                    |   |  |   |                     |  |                    |                     |      |                                      |
| Total donations and gifts:  | 1                                  |   |  |   |                     |  |                    |                     |      |                                      |
| Line 17A of Schedule 11 14212 •   |                                    | 440   | ,  |   | 1                   | 40   |                    |                     |      |                                      |
| Line 17A of Schedule 11 14212 • On the first \$200 or less  |                                    | × 119   |  |   |                     | 13   |                    |                     |      |                                      |
| Line 17A of Schedule 11  On the first \$200 or less  On the remainder   |                                    | × 11%<br>× 15%  | <u></u> <u> </u>   | +   |                     | 14   |                    |                     |      |                                      |
| Line 17A of Schedule 11  On the first \$200 or less  On the remainder  Donations and gifts tax credit (line 13 plus line 14)  |                                    |   | <u></u> <u> </u>   | +   |                     | •  |                    |                     |      |                                      |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  |                                    |   | <u></u> <u> </u>   |   |                     | 14   |                    |                     |      |                                      |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  Saskatchewan dividend tax credit:   |                                    | × 15%   | √ <sub>0</sub> =<br>1421   | 14 = =  |                     | 14<br>15                                     |                    |                     |      |                                      |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  Saskatchewan dividend tax credit: Line 24 of Schedule 8   | ±<br>+                             | × 15%   | (o = 1421<br>(o = 1421   | 14 <b>=</b> =   |                     | 15   |                    |                     |      |                                      |
| Line 17A of Schedule 11 On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only: Saskatchewan dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8   |                                    | × 15%   | (o = 1421<br>(o = 1421   | 14 = =  |                     | 14<br>15                                     |                    |                     |      |                                      |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  Saskatchewan dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Saskatchewan minimum tax carryover:  |                                    | × 15%  × 37.83% × 25%   | $\frac{6}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6}$  | 14 = =<br>18 = +<br>15 = +                                      |                     | 14<br>15<br>16<br>17                         |                    |                     |      |                                      |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  Saskatchewan dividend tax credit:  Line 24 of Schedule 8  Line 31 of Schedule 8  Saskatchewan minimum tax carryover:  Line 30 of Schedule 11  |                                    | × 15%   | $\frac{6}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6}$  | 14 = =<br>18 = +<br>15 = +                                      |                     | 15   |                    |                     | I    | 11                                   |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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.   |                                    | × 15%  × 37.83% × 25%   | $\frac{6}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6}$  | 14 = =<br>18 = +<br>15 = +                                      |                     | 14<br>15<br>16<br>17                         | <u>-</u>           |                     |      | - 1!<br>- 20                         |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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".   |                                    | <ul> <li>× 15%</li> <li>× 37.83%</li> <li>× 25%</li> <li>× 50%</li> </ul> | $\frac{6}{6} = \frac{142^4}{6} = 14$ | 14 = =<br>18 = +<br>15 = +<br>16 = +<br>=                       | hadula 12)          | 14<br>15<br>16<br>17<br>18                   | <u>-</u><br>=<br>+ |                     |      | _ 2                                  |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose  | <br> <br> <br> <br> <br> <br> <br> | <ul> <li>× 15%</li> <li>× 37.83%</li> <li>× 25%</li> <li>× 50%</li> </ul> | $\frac{6}{6} = 142^{\circ}$ $\frac{6}{6} = 142^{\circ}$ $\frac{6}{6} = 142^{\circ}$  | 14 = =<br>18 = +<br>15 = +                                      | hedule 12)          | 14<br>15<br>16<br>17<br>18                   | +                  |                     |      | _<br>                                |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.   |                                    | × 37.839 × 259 × 509  | $\frac{6}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6}$  | 14 = =<br>18 = +<br>15 = +<br>=<br>Chart 3 of Sc                | hedule 12)          | 14<br>15<br>16<br>17<br>18                   | +                  | 9                   |      | _<br>_ 2<br>_ 2                      |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan (from the first tax for minimum tax purpose for the first tax for minimum tax for |                                    | × 37.839 × 259 × 509  | $\frac{6}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6} = \frac{1421}{6}$  | 14 = =<br>18 = +<br>15 = +<br>=<br>Chart 3 of Sc                | hedule 12)          | 14<br>15<br>16<br>17<br>18                   | +                  | 9                   | 6    | 2<br>2<br>2<br>2                     |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan (from Multiply line 22 by the percentage on line 23.  | m columr                           | × 37.839 × 259 × 509  (Amount   | 6 = 1421<br>6 = 1421<br>6 = 1421<br>H from 0   | 14 = =  | hedule 12)          | 14<br>15<br>16<br>17<br>18                   | +<br>=<br>×        | 9                   | 6    | 2<br>2<br>2<br>2                     |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan (from Multiply line 22 by the percentage on line 23.  If the trust was not a resident of Saskatchewan, enter the same tax purpose the trust was not a resident of Saskatchewan, enterties.  | m columr                           | × 37.839 × 259 × 509  (Amount   | 6 = 1421<br>6 = 1421<br>6 = 1421<br>H from 0   | 14 = =  | hedule 12)          | 14<br>15<br>16<br>17<br>18                   | +<br>=<br>×        | 9                   | 6    | 2<br>2<br>2<br>2                     |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan (from Multiply line 22 by the percentage on line 23.  If the trust was not a resident of Saskatchewan, enter Adjustment for residents of Saskatchewan   | m column                           | × 37.839 × 259 × 509  (Amount   | 6 = 1421<br>6 = 1421<br>6 = 1421<br>H from 0   | 14 = =  | hedule 12)          | 14<br>15<br>16<br>17<br>18<br>14202          | +<br>=<br>×        | 9                   | 6    | 2<br>2<br>2<br>2                     |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan (from Multiply line 22 by the percentage on line 23.  If the trust was not a resident of Saskatchewan, enter the same tax purpose the trust was not a resident of Saskatchewan, enterties.  | m column                           | × 37.839 × 259 × 509  (Amount   | 6 = 1421<br>6 = 1421<br>6 = 1421<br>H from 0   | 14 = =  | hedule 12)          | 14<br>15<br>16<br>17<br>18                   | +<br>=<br>×        | 9,                  | 6    | 2<br>2<br>2<br>2                     |
| Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan, enter Multiply line 22 by the percentage on line 23.  If the trust was not a resident of Saskatchewan  Saskatchewan dividend tax credit (add lines 16 and 1)  Percentage of income not allocated to Saskatchewan:  | m columner the am                  | × 37.839 × 259 × 509  (Amount   | 6 = 1421<br>6 = 1421<br>6 = 1421<br>H from 0   | 14 = =  18 = +  15 = +  16 = +  =  Chart 3 of Sc  of this form) |                     | 14<br>15<br>16<br>17<br>18<br>14202<br>14205 | +<br>=<br>×        | 9                   | 6    | 2<br>2<br>2<br>2                     |
| Line 17A of Schedule 11  On the first \$200 or less On the remainder  Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan (from Multiply line 22 by the percentage on line 23.  If the trust was not a resident of Saskatchewan.  Saskatchewan dividend tax credit (add lines 16 and 1)  Percentage of income not allocated to Saskatchewan:  100% minus percentage on line 23.   | m columner the am                  | × 37.839 × 259 × 509  (Amount   | 6 = 1421<br>6 = 1421<br>6 = 1421<br>H from 0   | 14  = =   | hedule 12)          | 14<br>15<br>16<br>17<br>18<br>14202          | +<br>=<br>×        | 9                   | 6    | -<br>2<br>-<br>2<br>-<br>2<br>-<br>2 |
| Donations and gifts tax credit (line 13 plus line 14)  Residents of Saskatchewan only:  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 purpose Add lines 20 and 21.  Percentage of income allocated to Saskatchewan, enter Multiply line 22 by the percentage on line 23.  If the trust was not a resident of Saskatchewan  Saskatchewan dividend tax credit (add lines 16 and 1)  Percentage of income not allocated to Saskatchewan:  | m columner the am                  | × 37.839 × 259 × 509  (Amount   | 6 = 1421<br>6 = 1421<br>6 = 1421<br>H from 0   | 14 = =  18 = +  15 = +  16 = +  =  Chart 3 of Sc  of this form) |                     | 14<br>15<br>16<br>17<br>18<br>14202<br>14205 | +<br>=<br>×        | 9                   | 6    | 2<br>2<br>2<br>2                     |

#### Section T3SKMJ, Saskatchewan tax (continued)

| Enter the amount from line 28 on the previous page.   |                        |                   |          | 28 |
|---|------------------------|-------------------|----------|----|
| Residents of Saskatchewan only:<br>Enter the provincial foreign tax credit from Form T2036, <i>Provin Territorial Foreign Tax Credit.</i> | cial or<br>14290 ■     | 29                |          |    |
| Enter the Saskatchewan unused royalty tax rebate.   | 14310 • +              | 30                |          |    |
|   | kimum \$650) 14320 ■ + | 31                |          | 1  |
| Add lines 29 to 31.   | <del>=</del>           | ▶                 |          | 32 |
| Line 28 minus line 32. If negative, enter "0".  |                        |                   | =        | 33 |
| Labour-sponsored venture capital corporations tax credit (  |                        |                   |          | ı  |
| Enter the amount from Slip T2C(SASK.); see line 34 instruction  |                        | 14303             |          | 34 |
| Line 33 minus line 34. If negative, enter "0".  | Saska                  | tchewan tax 14330 | <b>=</b> | 35 |
| Enter the amount from line 35 on line 7 in Part 4 of this form.   |                        |                   |          |    |

#### Line 11 - Saskatchewan farm and small business capital gains tax credit

If the trust has a Saskatchewan farm and small business capital gains tax credit, enter on line 11 on the previous page, the amount from Form T3SK(CG), Saskatchewan Farm and Small Business Capital Gains Tax Credit (Trusts). Complete and include Form T3SK(CG) with the trust's return.

#### Chart for line 31 – Saskatchewan allowable political contribution tax credit -14321 • Total Saskatchewan political contributions made in 2011 36 Determine the amount to enter on line 31 as follows: • if the trust's contributions (on line 36) are more than \$1,275, enter \$650 on line 31; or • if the trust's contributions are \$1,275 or less, use the amount on line 36 to determine which one of the following columns to complete. If line 36 is more If line 36 is more If line 36 is than **\$400**, but not than \$750, but not **\$400** or less more than \$750 more than \$1,275 Enter the trust's total contributions from line 36. 37 37 0 00 400 00 750 00 Contribution base 38 38 Line 37 minus line 38 39 39 75% 50% 33.33% Credit rate 40 40 Multiply line 39 by line 40. 41 41 0 00 300 00 475 00 Base credit 42 42 Allowable credit (line 41 plus line 42) 43 43 Enter this amount on line 31.

#### 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 Incentives, 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.

|  |  |               |                |               |                                |          | 1               |
|--|--|---------------|----------------|---------------|--------------------------------|----------|-----------------|
| Alberta income tax rate  |  |               |                |               | ×                              | 10%      | 14              |
| Multiply line 1 by line 1A.  |  | Alberta       | tax on taxab   | le income 144 | 01 □ =                         |          | 2               |
| Donations and gifts tax credit   |  |               |                |               |                                |          |                 |
| Total donations and gifts:   |  |               |                |               |                                |          |                 |
| Line 17A of Schedule 11 14412 •  | A  |               |                |               |                                |          |                 |
| Line A or \$200, whichever is <b>less</b>  | <del>                                     </del> | 10% =         |                | 3             |                                |          |                 |
| Line A minus line B =  | c  |               |                |               |                                |          |                 |
| Amount of unclaimed donations and gifts made   |  |               |                |               |                                |          |                 |
| prior to January 1, 2007, included in the amount   | 1  |               |                |               |                                |          |                 |
| on line A. 14413 •   | D  |               |                |               |                                |          |                 |
| Amount from line B or line D, whichever is less  | <u> </u>   |               |                | 1             |                                |          |                 |
| Line D minus line E =  | F <u>× 12.7</u>                                  | <u>75% =</u>  | +              | 4             |                                |          |                 |
| Amount from line C   | G  |               |                |               |                                |          |                 |
| Amount from line F -   | — й  |               |                |               |                                |          |                 |
| Line G minus line H =  | <del>                                     </del> | 21% =         | +              | 5             |                                |          |                 |
|  | <u> </u>   | _170 —        | •              |               |                                |          |                 |
| Donations and gifts tax credit (add lines 3, 4, and 5)   |  | 1441          | 4 ■ =          | 5A            |                                |          |                 |
|  |  |               |                |               |                                |          |                 |
| Donations and gifts tax credit (amount from line 5A)   |  |               |                | 6             |                                |          |                 |
|  |  |               |                |               |                                |          |                 |
| Residents of Alberta only:   |  |               |                |               |                                |          |                 |
| Alberta dividend tax credit:   | I  |               |                | 1 _           |                                |          |                 |
| Line 24 of Schedule 8  | × 34.39%   |               | 8 🛮 +          | 7             |                                |          |                 |
| Line 31 of Schedule 8  | × 17.5%  | 6 = 1441      | 5 🗖 🕂          | 8             |                                |          |                 |
| Alberta minimum tax carryover:   | 1  |               | 0              |               |                                |          |                 |
| Line 30 of Schedule 11   | <u>× 35%</u>                                     | 6 = 1441      | 6 <b>-</b> +   |               |                                | 1        |                 |
| Add lines 6 to 9.  |  |               | =              |               |                                |          | $-\frac{10}{1}$ |
| Line 2 minus line 10. If negative, enter "0".  | (4   |               | 0              | 1 - 40) 144   | =<br>02 ■ +                    |          | _ 11            |
| Alberta additional tax for minimum tax purposes  | (Amo   | unt i trom    | Chart 3 of Sch | ,             | 02 <b>-</b> +<br>05 <b>-</b> = |          | _ 12            |
| Add lines 11 and 12.   | (1) 1 (1) 15                                     | . 4 . 6 (1.1. | •              | .44           |                                | 0/       | _ 13            |
| Percentage of income allocated to Alberta (from column 5   | of the chart in Pa                               | rt 1 of this  | form)          |               | ×                              | <u>%</u> | _ 14            |
| Multiply line 13 by the percentage on line 14.   | nt fram line 45 an                               | line 40       |                |               | =                              |          | 15              |
| f the trust was <b>not</b> a <b>resident of Alberta</b> , enter the amoun                                | nt from line 15 on                               | iine 19.      |                |               |                                |          |                 |
|  |  |               |                |               |                                |          |                 |
| Adjustment for residents of Alberta  |  |               |                | 1             |                                |          |                 |
| Adjustment for residents of Alberta Alberta dividend tax credit (add lines 7 and 8)                      |  |               |                | 16            |                                |          |                 |
| Alberta dividend tax credit (add lines 7 and 8)  | is percentage on                                 | ine 14        | ×              | 16<br>% 17    |                                |          |                 |
| Alberta dividend tax credit (add lines 7 and 8) Percentage of income not allocated to Alberta: 100% minu | us percentage on                                 | ine 14        | ×<br>=         | 16<br>17<br>▶ | _                              |          | 18              |
| Alberta dividend tax credit (add lines 7 and 8)  | ıs percentage on                                 | ine 14        | =              |               |                                | +        | 18              |

### Section T3ABMJ, Alberta tax (continued)

| Enter the amount from line 19 on the previous page.  |                              |  |   |           |  | 19               |
|--|------------------------------|--|---|-----------|--|------------------|
| Residents of Alberta only:   |                              |  |   |           |  |                  |
| Enter the provincial foreign tax credit from Form T2036, <i>I Foreign Tax Credit</i> .   | Provinci                     |  | 4510 ■  | 20        |  |                  |
| Alberta allowable political contribution tax credit  |                              |  |   |           |  |                  |
| Enter the trust's Alberta political contributions made in 2011 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 2011 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   | =                            | <b>&gt;</b>  | +   | 25        | ı  | 00               |
| Subtotal (add lines 20 and 25)   |                              |  | =   |           |  | $-^{26}_{27}$    |
| Line 19 minus line 26. If negative, enter "0".   |                              |  |   |           |  | 21               |
| Alberta royalty tax rebate (see chart for line 28 below)   |                              |  |   | 14440 •   | I_   | 28               |
| Line 27 minus line 28. If negative, enter "0".   |                              |  | Alberta ta  |           | =  | — <del>2</del> 9 |
| Enter the amount from line 29 on line 8 in Part 4 of this fo   | orm                          |  | 7 liborta ta  | · 11010 L | <u> </u>   |                  |
| Complete this calculation for <b>each</b> type of Alberta polit  Determine the amount to enter on line 22 or 24 as follo  if the trust's contributions (on line 21 or 23) are <b>mor</b> if the trust's contributions are \$2,300 or less, use the to determine which <b>one</b> of the following columns to | ows:<br>re than s<br>ne amou | <b>\$2,300</b> , enter \$1,000 onto on line 21 or 23 | on line 22 or 24; or  |           |  |                  |
| to determine which one of the following columns to   | comple                       | If the amount is \$200 or less                       | If the amount is more than \$200, but not more than \$1,100 | mo        | f the amount is<br>ore than \$1,100,<br>but not more<br>than \$2,300 |                  |
| Total Alberta political contributions from line 21 or 23   | 30                           |  |   | 1 [       |  | 30               |
| Contribution base  | 31                           | - 0 00   | _ 200 00  | ] E       | 1,100 00   | 31               |
| Line 30 minus line 31  | 32                           | =  | =   | ] =       |  | 32               |
| Credit rate  | 33                           | × 75%  | × 50%   | <u> </u>  | 33.33%   | 33               |
| Multiply line 32 by line 33.   | 34                           | =  | =   | <b>│</b>  |  | 34               |
| Base credit  | 35                           | + 0 00   | + 150 00  | <b>│</b>  | 600 00   | 35               |
| Allowable credit (line 34 plus line 35)  | 36                           | =  | =   | ] =       |  | 36               |
| 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.   |                              | <u>x 1</u>   | 0% =  | ;         | 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 vivos                 | trust        | s       |   |          |         |  |          |          |  |              |              |              |         | =           |
|--|--------------------------------|--------------|---------|---|----------|---------|--|----------|----------|--|--------------|--------------|--------------|---------|-------------|
| Use the amount on line 1 to determine which <b>one</b> of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.   | If line 1 is<br>\$36,146 or le | ss           | tha     | line 1 is mo<br>n <b>\$36,146</b> ,<br>ot more tha<br><b>\$72,293</b> | but      | thar    | ine 1 is mon<br>\$72,293,<br>of more tha<br>\$83,001 | but      | tha      | line 1 is mo<br>n <b>\$83,001</b> ,<br>ot more tha<br><b>\$100,787</b> | but          |              | line 1 is mo |         |             |
| Line 2 minus line 3  | _ 0                            | 00           | _       | 36,146  | 00       | _       | 72,293   | 00       | _        | 83,001   | 00           | <del> </del> | 100,787      | 00      | - 2         |
| (cannot be negative)   | = 0                            | 00           | =       | 30,140  | 00       | =       | 12,293   | 00       | <u>-</u> | 03,001   | 00           | =            | 100,767      | 00      | $\exists z$ |
| (100 - | × 5.06%                        | <br>′o       | ×       | 7.7%  | <u> </u> | ×       | 10.5%  | <br>′0   | ×        | 12.29%   | <br>′o       | ×            | 14.79        | <u></u> | ١,          |
| Multiply the amount on line 4 by the rate on line 5.   | =                              |              | =       | ,   |          | =       | 10.07  |          | =        | 12.207   | Ì            | =            | /            | Ť       | ٦`          |
| Tax on income base   | + 0                            | 00           | +       | 1,829   | 00       | +       | 4,612  | 00       | +        | 5,736  | 00           | +            | 7,922        | 00      | 7           |
| British Columbia tax on taxable income Add lines 6 and 7.  | =                              |              | =       |   |          | =       |  |          | =        |  |              | =            |              |         | ]           |
| Inter vivos trusts (other than grandfa<br>British Columbia tax on taxable inc  | •                              | nt fro       | m line  | e 1)  |          |         |  | <u>×</u> | : 1      | 4.7% =   |              |              |              |         | _ <b>(</b>  |
| British Columbia tax on taxable incom  | e (line 8 or line              | 9)           |         |   |          |         |  |          |          | 140  | 601 <b>=</b> |              |              |         | _ 1         |
| Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11  | 1642 a                         |              | I       |   |          |         |  |          |          |  |              |              |              |         |             |
| On the first \$200 or less   | 1612 <b>•</b>                  |              | +       |   | E 0      | 6% =    |  |          |          | 1  | 11           |              |              |         |             |
| On the remainder   |                                |              | -       | <u> </u>  |          | 7% =    | -  | +        |          |  | 12           |              |              |         |             |
| Donations and gifts tax credit (line   | 11 plus line 12)               |              |         |   | 17.      | 70 =    |  | <u>-</u> |          |  | 13           |              |              |         |             |
| Residents of British Columbia only   |                                |              |         |   |          |         |  |          |          |  |              |              |              |         |             |
| British Columbia dividend tax credit:  |                                |              |         |   |          |         |  |          |          |  |              |              |              |         |             |
| Line 24 of Schedule 8  |                                |              |         | ×   | 35.4     | 4% =    | 14618 ■  | +        |          |  | 14           |              |              |         |             |
| Line 31 of Schedule 8  |                                |              |         | ×   | 1        | 7% =    | 14615 ■  | +        |          |  | 15           |              |              |         |             |
| British Columbia minimum tax carryov   | er:                            |              |         |   |          |         |  |          |          |  |              |              |              |         |             |
| Line 30 of Schedule 11   |                                |              |         | <u>×</u>  | 33.      | 7% =    | 14616 ■  | +        |          |  | 16           |              |              | 1       |             |
| Add lines 13 to 16.  |                                |              |         |   |          |         |  |          |          |  |              |              |              |         | _ 1         |
| Line 10 minus line 17. If negative, ente   |                                |              |         | / A   |          | 1 6     | - 01   | - ( 0    | -11-     | .l- 40)  |              |              |              |         | - 1         |
| British Columbia additional tax for min  | imum tax purpo                 | ses          |         | (AIII   | ount     | JIIOII  | n Chart 3  | 01 5     | cneat    |  | 602 <b>-</b> |              |              |         | - 1         |
| Add lines 18 and 19.  Percentage of income allocated to Bri  | tish Columbia (f               | from         | colum   | on 5 of the   | cha      | rt in P | art 1 of th  | ie fo    | rm)      | 14   | 605 =        | ×            | 0            | ⊥<br>%  | - 2         |
| Multiply line 20 by the percentage on  |                                | 10111        | COIGII  | 111 0 01 1110   | Cita     |         | art i oi tii   | 13 10    | ,        |  |              | =            |              | T       | - 2         |
| If the trust was <b>not a resident of Briti</b>  |                                | onto         | r the s | amount fro  | m lir    | 22 (    | n line 28  |          |          |  |              |              |              |         |             |
|  |                                | Citto        | 1110    | arriodrit iro   |          | 10 22 0 | JII III 10 20  |          |          |  |              |              |              |         |             |
| Adjustment for residents of British  |                                |              |         |   |          |         |  |          |          |  |              |              |              |         |             |
| British Columbia dividend tax credit (a  |                                |              |         |   |          |         |  |          |          |  | 23           |              |              |         |             |
| Percentage of income not allocated to  | British Columb                 | ia:          |         |   |          |         |  | .,       |          | 0/   |              |              |              |         |             |
| 100% <b>minus</b> percentage on line 21  | lino 24                        |              |         |   |          |         |  | <u>×</u> |          | <u>%</u>   | 24           | _            |              | ı       |             |
| Multiply line 23 by the percentage on Line 22 minus line 25. If negative, enter  |                                |              |         |   |          |         |  | =        |          |  |              | _            |              |         | - 2         |
| Line 22 minus line 25. If negative, enti-  | БI U.                          |              |         | A   | djus     | ted Bi  | <u>ritish Col</u>                                    | umb      | oia ind  | come tax   |              | _            |              |         | _ 2         |
| Residents of British Columbia only<br>Enter the provincial foreign tax credit f  |                                | 36, <i>P</i> | rovina  | cial or Teri  | ritoria  | al Fore | eign Tax (   | Cred     | it.      | 140  | 610 =        | _            |              |         | _ 2         |
| Line 26 minus line 27 (if negative, entering the trust was not a resident of Brit  | er "0"); <b>or</b>             | onto         | r tha a | amount fro  | ım lir   | na 22   |  |          |          |  |              | _            |              |         | 2           |

#### 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 tax c                                    | redit:                  |               |          |           |          |         |
| Enter the credit calculated in the chart below.  | (maximum \$500)         | 14670 ■ +     |          | 30        |          |         |
| Add lines 29 and 30.   |                         | =             |          | _         |          | 31      |
| Line 28 minus line 31. If negative, enter "0".   |                         | British Colun | nbia tax | 14680 ■ = |          | _<br>32 |
| Enter the amount from line 32 on line 9 in Part 4 of this for                              | m.                      |               |          |           | <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 FIN 542, go to www.sbr.gov.bc.ca/documents\_library/forms/0542FILL.pdf.

| — Chart for line 30 – British Columbia allowable politica  | ıl con | tribution tax cre                  | edit —  |  |       |          |  |              |    |
|--|--------|------------------------------------|---------|--|-------|----------|--|--------------|----|
| Total British Columbia political contributions made in 2017  | 1      |                                    | 14671 • |  |       | 33       |  |              |    |
| Determine the amount to enter on line 30 as follows:   |        |                                    |         |  |       |          |  |              |    |
| • if the trust's contributions (on line 33) are more than \$   | 1,150  | , enter \$500 on li                | ine 30; | or   |       |          |  |              |    |
| <ul> <li>if the trust's contributions are \$1,150 or less, use the a<br/>determine which one of the following columns to comp</li> </ul> |        | nt on line 33 to                   |         |  |       |          |  |              |    |
|  |        | If line 33 is <b>\$100</b> or less |         | If line 33 is m<br>than <b>\$100</b> , bu<br>more than <b>\$</b> | t not |          | If line 33 is m<br>than <b>\$550</b> , but<br>more than <b>\$1</b> , | not          |    |
| Enter the trust's total contributions from line 33.  | 34     |                                    |         |  |       |          |  |              | 34 |
| Contribution base  | 35     | - 0 0                              | 00      | _ 100  | 00    | Ŀ        | - 550  | 00           | 35 |
| Line 34 minus line 35  | 36     | =                                  |         | =  |       | Ŀ        | =  |              | 36 |
| Credit rate  | 37     | × 75%                              | _       | × 509  | %     | <u> </u> | × 33.33%   | ó            | 37 |
| Multiply line 36 by line 37.   | 38     | =                                  |         | =  |       | ļ:       | =  | $\sqcup$     | 38 |
| Base credit  | 39     | + 0 (                              | 00      | + 75   | 00    | Ŀ        | + 300  | 00           | 39 |
| Allowable credit (line 38 plus line 39)  | 40     | =                                  |         | =  |       | Ŀ        | <u> </u>   | $oxed{oxed}$ | 40 |
| Enter this amount on line 30.  |        |                                    |         |  |       |          |  |              |    |

#### **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 wh following columns you have to complete.   | iicn  | one or the            |                |                        |           |                      |               |                  |          |                     |      |      |
| Tollowing columns you have to complete.  |       |                       |                | more than \$4          |           | more than            |               |                  |          |                     |      |      |
| If the amount from line 1 is:  |       | <b>\$41,544</b> or le | 200            | but not mor<br>\$83,08 |           | but not mo<br>\$128, |               | n                | more     | e than <b>\$128</b> | 800  |      |
|  |       | <b>541,544</b> OF R   |                | φου,υο                 |           | <b>\$120</b> ,       | 000           |                  | HIOIE    | 5 HIAH <b>\$120</b> | ,000 | -    |
| Enter the amount from line 1.  | 2     |                       |                |                        |           |                      |               |                  |          |                     |      | 2    |
| Base amount  | 3     | - (                   | 00             | - 41.5                 | 44 00     | - 83.                | 088           | 00               | <u> </u> | 128,800             | 00   | 3    |
| Line 2 minus line 3  | 4     | =                     |                | =                      | 11 00     | =                    | 1             |                  | =        |                     | 100  | 4    |
| Rate   | 5     | × 7.04                | %              | × 9.6                  | 88%       | × 11                 | .44%          |                  | ×        | 12.76%              | %    | 5    |
| Multiply the amount on line 4 by the rate on line 5.   | 6     | =                     |                | =                      |           | =                    |               |                  | =        |                     |      | 6    |
| Tax on base amount   | 7     | + (                   | 00             | + 2,9                  | 25 00     | + 6,                 | 946           | 00               | +        | 12,176              | 00   | 7    |
| Yukon tax on taxable income (line 6 plus line 7)   | 8     | =                     |                | =                      |           | =                    |               |                  | =        |                     |      | 8    |
| ,  |       |                       |                |                        |           |                      |               |                  |          |                     |      |      |
| Inter vivos trusts (other than grandfathere  | ed)   |                       |                |                        |           |                      |               |                  |          |                     |      |      |
| Yukon tax on taxable income:   | (     | Amount from li        | ne 1)          |                        |           | × 12.7               | <b>'</b> 6% = |                  |          |                     |      | 9    |
|  |       |                       |                |                        |           |                      |               |                  |          |                     |      | -    |
| Yukon tax on taxable income (line 8 or line  | 9)    |                       |                |                        |           |                      |               | 14801 ■          |          |                     |      | _ 10 |
|  |       |                       |                |                        |           |                      |               |                  |          |                     |      |      |
| Donations and gifts tax credit   |       |                       |                |                        |           |                      |               |                  |          |                     |      |      |
| Total donations and gifts:   |       | 1                     |                |                        |           |                      |               |                  |          |                     |      |      |
| Line 17A of Schedule 11 14812  | 1     |                       | -              |                        |           |                      |               |                  |          |                     |      |      |
| On the first \$200 or less   |       |                       | <u> ×</u>      | 7.04% =                |           |                      |               | _ 11             |          |                     |      |      |
| On the remainder   |       | 10)                   | <u> </u>       | 12.76% =               |           | +                    |               | _ 12             |          |                     |      |      |
| <b>Donations and gifts tax credit</b> (line 11 pl Yukon dividend tax credit:   | us II | ne 12)                |                |                        | 14814 ■   | =                    |               | _ 13             |          |                     |      |      |
| Line 24 of Schedule 8  |       | 1                     | .,             | 51.85% =               | 14818 ■   | lт                   | 1             | 14               |          |                     |      |      |
| Line 31 of Schedule 8  |       |                       | - <del>x</del> | 22.57% =               | 14815 ■   |                      |               | - 1 <del>1</del> |          |                     |      |      |
| Yukon minimum tax carryover:   |       |                       | - ^            | 22.31 /6 =             | 14013 =   | <u> </u>             |               | _ '              |          |                     |      |      |
| Line 30 of Schedule 11   |       | 1                     | ×              | 44% =                  | 14816 ■   | l <sub>+</sub>       | 1             | 16               |          |                     |      |      |
| Add lines 13 to 16.  | _     |                       | - ^            | 4470 =                 | 14010 =   | <u>'</u>             |               | -                | _        |                     | 1    | 17   |
| Line 10 minus line 17. If negative, enter "0"  | ·     |                       |                |                        | _         |                      |               |                  | _        |                     | †    | - 18 |
| Yukon additional tax for minimum tax purp  |       |                       |                | (Amount M fro          | m Chart 3 | 3 of Schedule        | 12)           | 14802 ■          | +        |                     | 1    | 19   |
| Add lines 18 and 19.   |       |                       |                |                        |           |                      |               | 14805 ■          | =        |                     |      | 20   |
| Percentage of income allocated to Yukon (  | fron  | column 5 of the       | ne cha         | rt in Part 1 of th     | is form)  |                      |               |                  | ×        | 9                   | 6    |      |
| Multiply line 20 by the percentage on line 2   | 21.   |                       |                | A                      | djusted Y | ukon incom           | e tax         |                  | =        |                     |      | 22   |
|  |       |                       |                |                        |           |                      |               |                  |          |                     |      |      |
| Yukon surtax   |       |                       |                |                        |           |                      |               |                  |          |                     |      |      |
| Amount from line 22  |       |                       |                |                        |           |                      | 23            |                  |          |                     |      |      |
| Base amount  |       |                       |                |                        |           | 6,000 00             | 24            |                  |          |                     |      |      |
| Line 23 minus line 24. If negative, enter  | 0".   |                       |                |                        | =         |                      | 25            |                  |          |                     |      |      |
| Rate   |       |                       |                |                        | ×         | 5%                   | 26            |                  | 1.       |                     | 1    |      |
| Multiply line 25 by the rate on line 26.   |       |                       |                |                        | =         |                      |               | 14790 ■          |          |                     | ┼    | - 27 |
| Add lines 22 and 27.  Residents of Yukon only: Enter the territory of the control | orial | foreign tax cre       | dit fron       | n Form T2036,          | was       |                      |               | 20               |          |                     |      | _ 28 |
| Provincial or Territorial Foreign Tax Credit.  |       |                       |                |                        | 14810 ■   |                      |               | 29               |          |                     |      |      |
|  | ах с  | edit:                 |                |                        |           |                      | 1             |                  |          |                     |      |      |
| Yukon allowable political contribution to  |       | ovt naga              | /              | avimum ¢EAA\           | 14820     |                      |               | -311             |          |                     |      |      |
| Enter the credit calculated in the chart on the Add lines 29 and 30.   |       | ext page.             | (m             | aximum \$500)          | 14820 🔳 🕂 | -<br>=               | +-            | 30<br>►          | _        |                     | I    | 31   |

### Section T3YTMJ, Yukon tax (continued)

| — Chart for line 30 – Yukon allowable political con  | tributi | on tax credit ——                   |   |  |
|--|---------|------------------------------------|---|--|
| Total Yukon political contributions made in 2011   |         | 14821 •                            | 33  |  |
| Determine the amount to enter on line 30 (on the pre-  | vious p | page) as follows:                  |   |  |
| • if the trust's contributions (on line 33) are more that  |         |                                    | ine 30; or  |  |
| <ul> <li>if the trust's contributions are \$1,150 or less, use<br/>to determine which one of the following columns to</li> </ul> |         |                                    |   |  |
|  |         | If line 33 is <b>\$100</b> or less | If line 33 is more than <b>\$100</b> , but not more than <b>\$550</b> | If line 33 is more than \$550, but not more than \$1,150 |
| Enter the trust's total contributions from line 33.  | 34      |                                    |   | 34   |
| Contribution base  | 35      | - 0 00                             | - 100 00  | - 550 00 <b>35</b>                                       |
| Line 34 minus line 35  | 36      | =                                  | =   | = 36   |
| Credit rate  | 37      | × 75%                              | × 50%   | × 33.33% <b>37</b>                                       |
| Multiply line 36 by line 37.   | 38      | =                                  | =   | = 38   |
| Base credit  | 39      | + 0 00                             | + 75 00   | + 300 00 <b>39</b>                                       |
| Allowable credit (line 38 plus line 39)  | 40      | =                                  | =   | = 40   |
| Enter this amount on line 30 on the previous page.   |         |                                    |   |  |

#### 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 in   | nter vivos trusts   |   |  |  |                |               |
|---|---|---|--|--|----------------|---------------|
| Use the amount on line 1 to determine wh following columns you have to complete.  | ich <b>one</b> of the   | more than \$3   | •  | than <b>\$75,253</b> ,   |                |               |
| If the amount from line 1 is:   | <b>\$37,626</b> or less   | but not more<br>\$75,253  |  | not more than<br>\$122,345   | more than \$12 | 22,345        |
| Enter the amount from line 1.   | 2   |   |  |  |                | $\overline{}$ |
| Base amount   | 3 - 0 (   | 00 - 37,62  | 26 00 -  | 75,253 00  | - 122,34       | 5 00          |
| Line 2 minus line 3   | 4 =   | <u> </u>  | =  |  | =              |               |
| Rate  | 5 × 5.9%  | × 8.6   | 6% ×   | 12.2%  | × 14.05        | 5%            |
| Multiply the amount on line 4 by the rate on line 5.  | 6 =   | <b>│</b>  |  |  | =              |               |
| Tax on base amount  | 7 + 0 0   | 00 + 2,22   | 20 00 +  | 5,456 00   | + 11,20        | 1 00          |
| Northwest Territories tax on taxable income (line 6 plus line 7)  | 8 =   | =   | =  |  | =              |               |
| Inter vivos trusts (other than grandfather  | ed)   |   |  |  |                |               |
| Northwest Territories tax on taxable income:  | (Amount from line   | <u> </u>  | ×  | 14.05% =   |                |               |
|   |   |   |  |  |                |               |
| Northwest Territories tax on taxable incom  | e (line 8 or line 9)  |   |  | 14701 ■  |                |               |
|   |   |   |  |  |                |               |
| Donations and gifts tax credit  |   |   |  |  |                |               |
| Total donations and gifts:  | <u></u>   |   |  |  |                |               |
|   |   |   |  |  |                |               |
| Line 17A of Schedule 11 14712   | •   |   |  |  |                |               |
| Line 17A of Schedule 11 14712 On the first \$200 or less  |   | × 5.9% =  |  | 11   |                |               |
| On the first \$200 or less On the remainder   |   | × 5.9% =<br>× 14.05% =  | +  | 12   |                |               |
| On the first \$200 or less On the remainder   |   |   | +<br>14714 <b>=</b> =  |  |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only   | lus line 12)  |   |  | 12   |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only   | lus line 12)  | x 14.05% =  |  | 12   |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only   | lus line 12)  |   |  | 12   |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8  | lus line 12)  | x 14.05% =  | 14714 ■ =  | 12   |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8  | lus line 12)  | × 14.05% =  × 39.5488% =  | 14714 ■ =<br>14718 ■ +   | 12 13  |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11   | lus line 12)  | × 14.05% =  × 39.5488% =  | 14714 ■ =<br>14718 ■ +   | 12 13  |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11   | lus line 12)  | <ul> <li>x 14.05% =</li> <li>x 39.5488% =</li> <li>x 30% =</li> </ul>   | 14714 = =<br>14718 = +<br>14715 = +  | 12<br>13<br>14<br>15   |                |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11 Add lines 13 to 16.   | dus line 12) 7:  //er:  | <ul> <li>x 14.05% =</li> <li>x 39.5488% =</li> <li>x 30% =</li> </ul>   | 14714 = =<br>14718 = +<br>14715 = +  | 12<br>13<br>14<br>15   | <u>-</u>       |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0  | dus line 12) 7:  //er:  | <ul> <li>x 14.05% =</li> <li>x 39.5488% =</li> <li>x 30% =</li> <li>x 45% =</li> </ul>  | 14714 = =<br>14718 = +<br>14715 = +<br>14716 = +<br>=  | 12<br>13<br>14<br>15   | _              |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11  Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0 Northwest Territories additional tax for minus and the remainder of t | dus line 12) 7:  //er:  | <ul> <li>x 14.05% =</li> <li>x 39.5488% =</li> <li>x 30% =</li> <li>x 45% =</li> </ul>  | 14714 = =<br>14718 = +<br>14715 = +<br>14716 = +<br>=  | 12<br>13<br>14<br>15<br>16   | +              |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0 Northwest Territories additional tax for min Add lines 18 and 19.  | ver:  | x 39.5488% =<br>x 30% =<br>x 45% =  | 14714 = =  14718 = +  14715 = +  14716 = +  =  m Chart 3 of Sch  | 12<br>13<br>14<br>15<br>16<br>16<br>edule 12) 14702  | +              |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl  Residents of Northwest Territories only  Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8  Northwest Territories minimum tax carryov Line 30 of Schedule 11  Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0  Northwest Territories additional tax for min  Add lines 18 and 19.  Percentage of income allocated to Northwest   | ver: inimum tax purposes est Territories (from co   | x 39.5488% =<br>x 30% =<br>x 45% =  | 14714 = =  14718 = +  14715 = +  14716 = +  = m Chart 3 of Sch   | 12<br>13<br>14<br>15<br>16<br>16<br>edule 12) 14702 14705 14705  | +              |               |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl  Residents of Northwest Territories only  Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8  Northwest Territories minimum tax carryov Line 30 of Schedule 11  Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0  Northwest Territories additional tax for min  Add lines 18 and 19.  Percentage of income allocated to Northwest   | ver: inimum tax purposes est Territories (from co   | <ul> <li>x 14.05% =</li> <li>x 39.5488% =</li> <li>x 30% =</li> <li>x 45% =</li> <li>(Amount L from the chart the ch</li></ul>            | 14714 = =  14718 = +  14715 = +  14716 = +  = m Chart 3 of Sch   | 12<br>13<br>14<br>15<br>16<br>16<br>edule 12) 14702 14705 14705  | +<br>=<br>×    | %             |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0 Northwest Territories additional tax for min Add lines 18 and 19. Percentage of income allocated to Northw Multiply line 20 by the percentage on line 2  | lus line 12)  r:  ver:  imum tax purposes  est Territories (from contents)                                      | <ul> <li>x 14.05% =</li> <li>x 39.5488% =</li> <li>x 30% =</li> <li>x 45% =</li> <li>(Amount L from the chart the ch</li></ul>            | 14714 = =  14718 = +  14715 = +  14716 = +  = m Chart 3 of Sch   | 12<br>13<br>14<br>15<br>16<br>16<br>edule 12) 14702 14705 14705  | +<br>=<br>×    | %             |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pi Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0 Northwest Territories additional tax for min Add lines 18 and 19. Percentage of income allocated to Northw Multiply line 20 by the percentage on line 2  Residents of Northwest Territories only Enter the territorial foreign tax credit from   | lus line 12)  r:  //er:  //imum tax purposes  est Territories (from content)  21.                               | x 39.5488% = x 30% =<br>x 45% =<br>(Amount L from the chart Adjusted Northween the chart Northween | 14714 = =  14718 = +  14715 = +  14716 = +  = m Chart 3 of Sch   | 12<br>13<br>14<br>15<br>16<br>16<br>edule 12) 14702 14705 14705 1  | +<br>=<br>×    | %             |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pi Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryov Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0 Northwest Territories additional tax for min Add lines 18 and 19. Percentage of income allocated to Northw Multiply line 20 by the percentage on line 2  Residents of Northwest Territories only Enter the territorial foreign tax credit from   | lus line 12)  r:  //er:  //imum tax purposes  est Territories (from content)  21.                               | x 39.5488% = x 30% =<br>x 45% =<br>(Amount L from the chart Adjusted Northween the chart Northween | 14714 = =  14718 = +  14715 = +  14716 = +  = m Chart 3 of Sch   | 12<br>13<br>14<br>15<br>16<br>16<br>edule 12) 14702 14705 14705 1  | +<br>=<br>×    | %             |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl  Residents of Northwest Territories only  Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8  Northwest Territories minimum tax carryov Line 30 of Schedule 11  Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0  Northwest Territories additional tax for min  Add lines 18 and 19.  Percentage of income allocated to Northw  Multiply line 20 by the percentage on line 2  Residents of Northwest Territories only  Enter the territorial foreign tax credit from 1  Foreign Tax Credit.   | ver:  inimum tax purposes  est Territories (from contents)  r:  Form T2036, Provincia                           | x   14.05% =  | 14714 = =  14718 = +  14715 = +  14716 = +  =  m Chart 3 of Sch  in Part 1 of this  est Territories in | 12<br>13<br>14<br>15<br>16<br>16<br>14705<br>form)<br>ncome tax  | +<br>=<br>×    | %             |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl  Residents of Northwest Territories only  Northwest Territories dividend tax credit:  Line 24 of Schedule 8 Line 31 of Schedule 8  Northwest Territories minimum tax carryov Line 30 of Schedule 11  Add lines 13 to 16.  Line 10 minus line 17. If negative, enter "0  Northwest Territories additional tax for min  Add lines 18 and 19.  Percentage of income allocated to Northw  Multiply line 20 by the percentage on line 2  Residents of Northwest Territories only  Enter the territorial foreign tax credit from Foreign Tax Credit.  Northwest Territories allowable political   | ver:  inimum tax purposes  est Territories (from contents)  r: Form T2036, Provinciant contribution tax creates | x   14.05% =  | 14714 = =  14718 = +  14715 = +  14716 = +  =  m Chart 3 of Sch  in Part 1 of this est Territories in  | 12<br>13<br>14<br>15<br>16<br>16<br>14705<br>form)<br>ncome tax  | +<br>=<br>×    | %             |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl  Residents of Northwest Territories only  Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8  Northwest Territories minimum tax carryov Line 30 of Schedule 11  Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0  Northwest Territories additional tax for min  Add lines 18 and 19.  Percentage of income allocated to Northw  Multiply line 20 by the percentage on line 2  Residents of Northwest Territories only  Enter the territorial foreign tax credit from Foreign Tax Credit.  Northwest Territories allowable political  Enter the credit calculated in the chart on the  | r:  ver:  mimum tax purposes  est Territories (from contribution tax creates the next page.                     | x   14.05% =  | 14714 = =  14718 = +  14715 = +  14716 = +  =  m Chart 3 of Sch  in Part 1 of this est Territories in  | 12<br>13<br>14<br>15<br>16<br>16<br>14702 = 14705 = 1470 | +<br>=<br>×    | %             |
| On the first \$200 or less On the remainder  Donations and gifts tax credit (line 11 pl Residents of Northwest Territories only Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryon  | r:  ver:  mimum tax purposes  est Territories (from contribution tax creates the next page.                     | x   14.05% =  | 14714 = =  14718 = +  14715 = +  14716 = +  =  m Chart 3 of Sch  in Part 1 of this est Territories in  | 12 13 14 15 16 16 14705 16rm) 15 16 12 12 12 12 12 12 12 12 12 12 12 12 12   | +<br>=<br>×    | %             |

### Section T3NTMJ, Northwest Territories tax (continued)

| — Chart for line 24 – Northwest Territories allowable poli   | iticai co        | intribution tax cre                   | eart ———           |  |      |    |  |
|--|------------------|---------------------------------------|--------------------|--|------|----|--|
| Total Northwest Territories political contributions made in 20   | 011              | 1472                                  | 1 ●                |  | _ 28 |    |  |
| Determine the amount to enter on line 24 on the previous pa  | age as f         | ollows:                               |                    |  |      |    |  |
| • if the trust's contributions (on line 28) are more than \$90   | <b>0</b> , enter | \$500 on line 24; o                   | r                  |  |      |    |  |
| <ul> <li>if the trust's contributions are \$900 or less, use the amount to determine which one of the following columns to comp</li> </ul> | ,                |                                       | If line 28 is more |  |      |    |  |
|  |                  | If line 28 is<br><b>\$100</b> or less |                    | <b>\$100</b> , but<br>re than <b>\$9</b> |      |    |  |
| Enter the trust's total contributions from line 28.  | 29               |                                       | 1 [                |  |      | 29 |  |
| Contribution base  | 30               | - 0 00                                |                    | 100                                      | 00   | 30 |  |
| Line 29 minus line 30  | 31               | =                                     | =                  |  |      | 31 |  |
| Credit rate  | 32               | × 100%                                | ×                  | 50%                                      | 0    | 32 |  |
| Multiply line 31 by line 32.   | 33               | =                                     | 7 =                |  |      | 33 |  |
| Base credit  | 34               | + 0 00                                | ) +                | 100                                      | 00   | 34 |  |
| Allowable credit (line 33 plus line 34)  | 35               | =                                     | 7 =                |  |      | 35 |  |
| Enter this amount on line 24 on the previous page.   | •                |                                       |                    |  |      |    |  |

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

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.

| <b>Taxable income</b> (line 56 of the return)        |        |                       |        |            |  |           |                        |              |                     |         |    | 1  |
|--|--------|-----------------------|--------|------------|--|-----------|------------------------|--------------|---------------------|---------|----|----|
| Testamentary trusts or grandfathere                  | d inf  | ter vivos trusts      | 5      |            |  |           |                        |              |                     |         |    |    |
| Use the amount on line 1 to determine                | whic   | ch <b>one</b> of the  |        |            |  |           |                        |              |                     |         |    |    |
| following columns you have to complete               |        |                       |        |            | mara than \$20 (                                 | 240       | mara than              | ¢70.004      |                     |         |    |    |
|  |        |                       |        |            | more than <b>\$39,612</b> ,<br>but not more than |           | more than<br>but not m |              |                     |         |    |    |
| If the amount from line 1 is: \$39,612 or less       |        |                       |        | \$79,224   | iai i  | \$128     |                        | mo           | more than \$128,800 |         |    |    |
|  |        |                       |        | _          |  |           |                        | <del>'</del> |                     |         |    |    |
| Enter the amount from line 1.                        | 2      |                       |        | Γ          |  |           |                        |              |                     |         |    | 2  |
| Base amount  | 3      | - 0                   | 00     | -          | - 39,612   | 00        | - 79                   | ,224 00      | _                   | 128,800 | 00 | 3  |
| Line 2 minus line 3                                  | 4      | =                     |        | -          | =  |           | =                      |              | =                   |         |    | 4  |
| Rate   | 5      | × 4%                  | ,<br>D |            | × 7%   |           | ×                      | 9%           | ×                   | 11.5%   | ó  | 5  |
| Multiply the amount on line 4 by the rate on line 5. | 6      | =                     |        | Ī          | =  |           | =                      |              | =                   |         |    | 6  |
| Tax on base amount                                   | 7      | + 0                   | 00     | [-         | + 1,584  | 00        | + 4                    | ,357 00      | +                   | 8,819   | 00 | 7  |
| Nunavut tax on taxable income (line 6 plus line 7)   | 8      |                       |        |            | _  |           |                        |              |                     |         |    | 8  |
| (into a pida into 1)                                 | U      | =                     |        | Ŀ          | =  |           |                        |              | <u> </u>            |         |    | J  |
| Inter vivos trusts (other than grandfath             | nere   | d)                    |        |            |  |           |                        |              |                     |         |    |    |
| Nunavut tax on taxable income:                       | .0.0   | (Amount fron          | n line | 1)         |  |           | ×                      | 11.5% =      |                     | Ī       |    | 9  |
| Turiur uz tax orr taxabio moomo.                     |        | (/ imodification      |        | <u>'''</u> |  |           |                        |              |                     |         |    | :  |
| Nunavut tax on taxable income (line 8 c              | or lin | e 9)                  |        |            |  |           |                        | 1370         | 1 🗖                 | 1       |    | 10 |
|  |        | ,                     |        |            |  |           |                        |              |                     |         |    |    |
| Donations and gifts tax credit                       |        |                       |        |            |  |           |                        |              |                     |         |    |    |
| Total donations and gifts:                           |        |                       |        |            |  |           |                        |              |                     |         |    |    |
| Line 17A of Schedule 11 137                          | 12 •   |                       |        |            |  |           |                        |              |                     |         |    |    |
| On the first \$200 or less                           |        |                       |        | ×          | 4% =   |           |                        | 1            | 1                   |         |    |    |
| On the remainder                                     |        |                       |        | ×          | 11.5% =  |           | +                      | 1:           | 2                   |         |    |    |
| Donations and gifts tax credit (line 11              | l plu  | is line 12)           |        |            |  | 13714 ■   | =                      | 1:           | 3                   |         |    |    |
| Nunavut dividend tax credit:                         |        |                       |        |            |  |           |                        | <u> </u>     |                     |         |    |    |
| Line 24 of Schedule 8                                |        |                       |        | ×          | 20% =  | 13718 ■   | +                      | 1-1-         | 4                   |         |    |    |
| Line 31 of Schedule 8                                |        |                       |        | ×          | 20% =  | 13715     | +                      | 1:           | 5                   |         |    |    |
| Nunavut minimum tax carryover:                       |        |                       |        |            |  |           |                        |              |                     |         |    |    |
| Line 30 of Schedule 11                               |        |                       |        | ×          | 45% =  | 13716     | +                      | 1            | 6                   |         |    |    |
| Add lines 13 to 16.                                  |        |                       |        |            | _  |           | =                      |              | <u> </u>            |         |    | 17 |
| Line 10 minus line 17. If negative, enter            |        |                       |        |            |  |           |                        |              | =                   |         |    | 18 |
| Nunavut additional tax for minimum tax               | pur    | poses                 |        |            | (Amount K froi                                   | m Chart   | 3 of Sched             | ule 12) 1370 | 2 □ +               |         |    | 19 |
| Add lines 18 and 19.                                 |        |                       |        |            |  |           |                        | 1370         | 5 □ =               |         |    | 20 |
| Percentage of income allocated to Nuna               | avut   | (from column 5        | of th  | ne cha     | rt in Part 1 of t                                | this form | )                      |              | ×                   | %       | ó  | 21 |
| Multiply line 20 by the percentage on lin            | ne 2   | 1.                    |        |            | Adju   | sted Nu   | navut inco             | me tax       | =                   |         |    | 22 |
|  |        |                       |        |            |  |           |                        |              |                     |         |    |    |
| Residents of Nunavut only:                           |        |                       |        |            |  |           |                        |              |                     |         |    |    |
| Enter the territorial foreign tax credit fro         | m F    | orm T2036, <i>Pro</i> | vinci  | al or 1    | Territorial                                      |           | •                      |              |                     |         |    |    |
| Foreign Tax Credit.                                  |        |                       |        |            |  | 13550     |                        | 2            | 3                   |         |    |    |
| Nunavut allowable political contribut                |        |                       |        |            |  |           |                        |              | _                   |         |    |    |
| Enter the credit calculated in the chart of          | n th   | ne next page.         |        | (m         | aximum \$500                                     | 13610     | +                      | 2            | 4                   |         | ı  |    |
| Add lines 23 and 24.                                 |        |                       |        |            |  | _         | <del>=</del>           |              | <u> </u>            |         |    | 25 |
| Line 22 minus line 25. If negative, enter            |        |                       |        |            |  |           | Nunav                  | ut tax 1370  | 0 =                 |         |    | 26 |
| Enter the amount from line 26 on line 13             | 2 in   | Part 4 of this for    | rm.    |            |  |           |                        |              |                     |         |    |    |

### Section T3NUMJ, Nunavut tax (continued)

| Total Nunavut political contributions made in 2011   | 136               | 20 •                               | 27        | 27   |  |  |
|--|-------------------|------------------------------------|-----------|--|--|--|
| Determine the amount to enter on line 24 on the previ  | ous page as fo    | llows:                             |           |  |  |  |
| if the trust's contributions (on line 27) are more tha   | n \$900, enter \$ | \$500 on line 24; or               |           |  |  |  |
| <ul> <li>if the trust's contributions are \$900 or less, use the<br/>to determine which one of the following columns to</li> </ul> | amount on line    |                                    |           |  |  |  |
|  | _                 | If line 27 is <b>\$100</b> or less | than \$10 | 7 is more<br><b>00</b> , but not<br>han <b>\$900</b> |  |  |
| Enter the trust's total contributions from line 27.  | 28                |                                    |           |  |  |  |
| Contribution base  | 29 –              | 0 00                               | _         | 100 00   |  |  |
| Line 28 minus line 29  | 30 =              |                                    | =         |  |  |  |
| Credit rate  | 31 ×              | 100%                               | ×         | 50%  |  |  |
| Multiply line 30 by line 31.   | 32 =              |                                    | =         |  |  |  |
| Base credit  | 33 +              | 0 00                               | +         | 100 00   |  |  |
| Allowable credit (line 32 plus line 33)  | 34 =              |                                    | =         |  |  |  |

### Part 4 – Provincial and territorial taxes

| Newfoundland and Labrador   |    | I | 1  |
|---|----|---|----|
| 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 31 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 26 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 |
|   |    |   | -  |