

## Information on Form T3MJ, *T3 Provincial and Territorial Taxes for 2010 – 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 2010 – 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 2010 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 2010 MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2010 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2010 (use the date the trust left Canada if it ceased to be a resident in 2010), 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 2010 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2010 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.

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)

Income other than business income: line 1 minus line 2. If negative enter "0".

	1
-	2
=	3

### Complete the following allocation chart:

- Step 1:** Allocate the amount from line 2 to each province and territory where the trust had a permanent establishment in 2010. See Part XXVI of the *Income Tax Regulations* if you need further instructions. If the trust is a resident of Quebec, it must allocate to Quebec any business income earned outside Canada in the year.
- Step 2:** Allocate to the trust's province or territory of residence the amount from line 3, if any.
- Step 3:** If the amount on line 1 is **equal** to or **greater** than the amount on line 2, go to step 4. If the amount on line 1 is **less** than the amount on line 2, go to step 5.
- Step 4:** For each jurisdiction, add columns 2 and 3 then enter the result in column 4. To calculate the percentage of income to allocate to each jurisdiction, divide the amount in column 4 by the amount on line 1. Then multiply the result by 100. Enter this amount in column 5, and go to step 6.
- Step 5:** To calculate the percentage of income to allocate to each jurisdiction, divide the amount in column 2 by the amount on line 2. Then multiply the result by 100. Enter this amount in column 5. Multiply the amount on line 1 by the percentage of income allocated to each jurisdiction. Enter the result in column 4, and go to step 6.
- Step 6:** If the trust has income allocated to Quebec (line 6915) or to Other (line 6923) in column 4, complete the applicable section of Part 2. If the trust has income allocated to other provinces or territories, complete Parts 3 and 4.

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

## 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.	_____		_____	<b>5</b>
Enter the percentage of income the trust allocated to Other on line 6923 (from column 5 of the chart in Part 1).	_____	x	_____ %	<b>6</b>
Multiply line 5 by the percentage on line 6.	_____	=	_____	<b>7</b>
Federal surtax rate	_____	x	48%	<b>8</b>
Multiply line 7 by the rate on line 8.	_____	=	_____	<b>9</b>
<b>Federal surtax on income earned outside Canada</b>				
Enter the amount from line 9 on line 32 of Schedule 11.	_____			

### Refundable Quebec abatement

Complete this section **only if** the trust has income allocated to Quebec (line 6915) in Part 1.

Enter the amount from line 4 or, if the trust is subject to minimum tax, the amount from line 52 of Schedule 12.	_____		_____	<b>10</b>
Enter the percentage of income the trust allocated to Quebec on line 6915. (from column 5 of the chart in Part 1)	_____	x	_____ %	<b>11</b>
Multiply line 10 by the percentage on line 11.	_____	=	_____	<b>12</b>
Rate for the refundable Quebec abatement	_____	x	16.5%	<b>13</b>
Multiply line 12 by the rate on line 13.	_____	=	_____	<b>14</b>
<b>Refundable Quebec abatement</b>				
Enter the amount from line 14 on line 87 of the trust's return.	_____			

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3NLMJ, Newfoundland and Labrador tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ 1

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$31,278 or less	more than \$31,278, but not more than \$62,556	more than \$62,556
Enter the amount from line 1.	2		
Base amount	3	– 31,278 00	– 62,556 00
Line 2 minus line 3	4	=	=
Rate	5	× 7.7%	× 14.4%
Multiply the amount on line 4 by the rate on line 5.	6	=	=
Tax on base amount	7	+ 2,408 00	+ 6,365 00
<b>Newfoundland and Labrador tax on taxable income</b> (line 6 plus line 7)	8	=	=

### Inter vivos trusts (other than grandfathered)

**Newfoundland and Labrador tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 14.4% = \_\_\_\_\_ 9

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

### Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 <b>13012</b> •			
On the first \$200 or less	× 7.7% =		<b>11</b>
On the remainder	× 14.4% =	+	<b>12</b>
<b>Donations and gifts tax credit</b> (line 11 plus line 12)		<b>13014</b> =	<b>13</b>

### Residents of Newfoundland and Labrador only:

Newfoundland and Labrador dividend tax credit (see instructions on the next page):

Line 24 amount of Schedule 8 paid <b>before</b> July 1, 2010	× 31.42% =	<b>13019</b> • +	<b>14</b>
Line 24 amount of Schedule 8 paid <b>after</b> June 30, 2010	× 36% =	<b>13018</b> • +	<b>14A</b>
Line 31 of Schedule 8	× 25% =	<b>13015</b> • +	<b>15</b>

Newfoundland and Labrador minimum tax carryover:

Line 30 of Schedule 11	× 51.3% =	<b>13016</b> • +	<b>16</b>
Add lines 13 to 16.		=	<b>17</b>
Line 10 minus line 17. If negative, enter "0".		=	<b>18</b>
Newfoundland and Labrador additional tax for minimum tax purposes (Amount A from Chart 3 of Schedule 12)		<b>13002</b> • +	<b>19</b>
Add lines 18 and 19.		<b>13005</b> • =	<b>20</b>

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

\_\_\_\_\_ × \_\_\_\_\_ % **21**

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

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

### Adjustment for residents of Newfoundland and Labrador

Newfoundland and Labrador dividend tax credit (add lines 14, 14A and 15)			<b>23</b>
Percentage of income not allocated to Newfoundland and Labrador: 100% <b>minus</b> percentage on line 21	× _____ %	<b>24</b>	
Multiply line 23 by the percentage on line 24.	=	▶	<b>25</b>
Line 22 minus line 25 (if negative, enter "0"); <b>or</b> if the trust was <b>not a resident of Newfoundland and Labrador</b> , enter the amount from line 22.		<b>Adjusted Newfoundland and Labrador income tax</b>	<b>26</b>

## Part 3 – Provincial tax (Multiple jurisdictions)

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

Enter the amount from line 26 on the previous page. \_\_\_\_\_ 26

**Residents of Newfoundland and Labrador only:**

Enter the provincial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*. 13060 • – 27

Line 26 minus line 27. If negative, enter "0". Newfoundland and Labrador tax 13090 ■ = 28

Enter the amount from line 28 on line 1 in Part 4 of this form.

#### 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.

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3PEMJ, Prince Edward Island tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ **1**

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	<b>\$31,984</b> or less	more than <b>\$31,984</b> , but not more than <b>\$63,969</b>	more than <b>\$63,969</b>
Enter the amount from line 1.	<b>2</b>		<b>2</b>
Base amount	<b>3</b> - 0 00	- 31,984 00	- 63,969 00 <b>3</b>
Line 2 minus line 3	<b>4</b> =	=	= <b>4</b>
Rate	<b>5</b> × 9.8%	× 13.8%	× 16.7% <b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	= <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 3,134 00	+ 7,548 00 <b>7</b>
<b>Prince Edward Island tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	= <b>8</b>

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

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

### Residents of Prince Edward Island only:

Prince Edward Island dividend tax credit:

Line 24 of Schedule 8		× 34.36% =	<b>13118</b> ■	+		<b>14</b>
Line 31 of Schedule 8		× 10.5% =	<b>13115</b> ■	+		<b>15</b>

Prince Edward Island minimum tax carryover:

Line 30 of Schedule 11		× 57.5% =	<b>13116</b> ■	+		<b>16</b>
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Add lines 13 to 16.

Line 10 minus line 17. If negative, enter "0". \_\_\_\_\_ = \_\_\_\_\_ **17**

Prince Edward Island additional tax for minimum tax purposes (Amount D from Chart 3 of Schedule 12) **13102** ■ + \_\_\_\_\_ = \_\_\_\_\_ **18**

Add lines 18 and 19. \_\_\_\_\_ = \_\_\_\_\_ **19**

Percentage of income allocated to Prince Edward Island (from column 5 of the chart in Part 1 of this form) \_\_\_\_\_ × % = \_\_\_\_\_ **20**

Multiply line 20 by the percentage on line 21. \_\_\_\_\_ = \_\_\_\_\_ **21**

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

### Adjustment for residents of Prince Edward Island

Prince Edward Island dividend tax credit (add lines 14 and 15) \_\_\_\_\_ = \_\_\_\_\_ **23**

Percentage of income not allocated to Prince Edward Island:

100% **minus** percentage on line 21 \_\_\_\_\_ × % = \_\_\_\_\_ **24**

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

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

## Part 3 – Provincial tax (Multiple jurisdictions)

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

Enter the amount from line 26 on the previous page.

26

#### Prince Edward Island surtax

Amount from line 20				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
Add lines 26 and 32.	+			32
	=			33

#### Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*.

13130 • 34

#### Prince Edward Island allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$500)

13140 + 35

Add lines 34 and 35.

= 36

Line 33 minus line 36. If negative, enter "0".

▶ - 36  
Prince Edward Island tax 13160 = 37

Enter the amount from line 37 on line 2 in Part 4 of this form.

#### Chart for line 35 – Prince Edward Island allowable political contribution tax credit

Total Prince Edward Island political contributions made in 2010 13141 • 38

Determine the amount to enter on line 35 as follows:

- if the trust's contributions (on line 38) are **more than \$1,150**, enter \$500 on line 35; or
- if the trust's contributions are **\$1,150 or less**, use the amount on line 38 to determine which **one** of the following columns to complete.

		If line 38 is \$100 or less	If line 38 is more than \$100, but not more than \$550	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 00	- 100 00	- 550 00	40
Line 39 minus line 40	41	=	=	=	41
Credit rate	42	× 75%	× 50%	× 33.33%	42
Multiply line 41 by line 42.	43	=	=	=	43
Base credit	44	+ 0 00	+ 75 00	+ 300 00	44
Allowable credit (line 43 plus line 44)	45	=	=	=	45

Enter this amount on line 35.

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3NSMJ, Nova Scotia tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ 1

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	<b>\$29,590</b> or less	more than <b>\$29,590</b> , but not more than <b>\$59,180</b>	more than <b>\$59,180</b> , but not more than <b>\$93,000</b>	more than <b>\$93,000</b> , but not more than <b>\$150,000</b>	more than <b>\$150,000</b>
Enter the amount from line 1.					
Base amount	– 0 00	– 29,590 00	– 59,180 00	– 93,000 00	– 150,000 00
Line 2 minus line 3	=	=	=	=	=
Rate	× 8.79%	× 14.95%	× 16.67%	× 17.5%	× 21%
Multiply line 4 by line 5	=	=	=	=	=
Tax on base amount	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	+ 22,637 00
<b>Nova Scotia tax on taxable income</b> (line 6 plus line 7)	=	=	=	=	=

### Inter vivos trusts (other than grandfathered)

**Nova Scotia tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 21% = \_\_\_\_\_ 9

Nova Scotia tax on taxable income (line 8 or line 9) **13201** = \_\_\_\_\_ 10

### Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 <b>13212</b>				
On the first \$200 or less		× 8.79% =		<b>11</b>
On the remainder		× 21% =	+	<b>12</b>

**Donations and gifts tax credit** (line 11 plus line 12) **13214** = \_\_\_\_\_ 13

### Residents of Nova Scotia only:

Nova Scotia dividend tax credit:

Line 24 of Schedule 8		× 28.96% =	<b>13218</b> +	<b>14</b>
Line 31 of Schedule 8		× 38.5% =	<b>13215</b> +	<b>15</b>

Nova Scotia minimum tax carryover:

Line 30 of Schedule 11		× 57.5% =	<b>13216</b> +	<b>16</b>
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Add lines 13 to 16. \_\_\_\_\_ = \_\_\_\_\_ **17**

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

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

Add lines 18 and 19. \_\_\_\_\_ = \_\_\_\_\_ **20**

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

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

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

### Adjustment for residents of Nova Scotia

Nova Scotia dividend tax credit (add lines 14 and 15) \_\_\_\_\_ **23**

Percentage of income not allocated to Nova Scotia: 100% minus percentage on line 21 \_\_\_\_\_ × % \_\_\_\_\_ **24**

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

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



## Part 3 – Provincial tax (Multiple jurisdictions)

### 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, *Provincial or Territorial Foreign Tax Credit*.

13230 • \_\_\_\_\_ 27

Total Nova Scotia political contributions 13241 • \_\_\_\_\_ 28

#### Nova Scotia allowable political contribution tax credit:

Line 28 × 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.

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3NBMJ, New Brunswick tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ **1**

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$36,421 or less	more than \$36,421, but not more than \$72,843	more than \$72,843, but not more than \$118,427	more than \$118,427
Enter the amount from line 1.	<b>2</b>			<b>2</b>
Base amount	<b>3</b> - 0 00	- 36,421 00	- 72,843 00	- 118,427 00 <b>3</b>
Line 2 minus line 3	<b>4</b> =	=	=	= <b>4</b>
Rate	<b>5</b> × 9.3%	× 12.5%	× 13.3%	× 14.3% <b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=	= <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 3,387 00	+ 7,940 00	+ 14,003 00 <b>7</b>
<b>New Brunswick tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=	= <b>8</b>

### Inter vivos trusts (other than grandfathered)

**New Brunswick tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 14.3% = \_\_\_\_\_ **9**

New Brunswick tax on taxable income (line 8 or line 9) **13301** = \_\_\_\_\_ **10**

### Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 <b>13312</b> •				
On the first \$200 or less		× 9.3% =		<b>11</b>
On the remainder		× 17.95% =	+	<b>12</b>
<b>Donations and gifts tax credit</b> (line 11 plus line 12)			<b>13314</b> =	<b>13</b>

### Residents of New Brunswick only:

New Brunswick dividend tax credit:

Line 24 of Schedule 8		× 39.27% =	<b>13318</b> +	<b>14</b>
Line 31 of Schedule 8		× 26.5% =	<b>13315</b> +	<b>15</b>

New Brunswick minimum tax carryover:

Line 30 of Schedule 11		× 57% =	<b>13316</b> +	<b>16</b>
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Add lines 13 to 16. \_\_\_\_\_ = \_\_\_\_\_ **17**

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

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

Add lines 18 and 19. \_\_\_\_\_ **13305** = \_\_\_\_\_ **20**

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

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

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

### Adjustment for residents of New Brunswick

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

Percentage of income not allocated to New Brunswick:  
100% **minus** percentage on line 21 \_\_\_\_\_ × % \_\_\_\_\_ **24**

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

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

### Residents of New Brunswick only:

Enter the provincial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*. **13330** • - \_\_\_\_\_ **27**

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

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

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3ONMJ, Ontario tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ 1

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$37,106 or less	more than \$37,106, but not more than \$74,214	more than \$74,214
Enter the amount from line 1.	<b>2</b>		<b>2</b>
Base amount	<b>3</b> – 0 00	– 37,106 00	– 74,214 00
Line 2 minus line 3	<b>4</b> =	=	=
Rate	<b>5</b> × 5.05%	× 9.15%	× 11.16%
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=
Tax on base amount	<b>7</b> + 0 00	+ 1,874 00	+ 5,269 00
<b>Ontario tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=

### Inter vivos trusts (other than grandfathered)

**Ontario tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 11.16% = \_\_\_\_\_ 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	<b>13412</b> •		
On the first \$200 or less		× 5.05% =	<b>11</b>
On the remainder		× 11.16% =	<b>12</b>
<b>Donations and gifts tax credit</b> (line 11 plus line 12)		<b>13414</b> =	<b>13</b>

### Residents of Ontario only:

Ontario dividend tax credit:

Line 24 of Schedule 8		× 20.95% =	<b>13418</b> +	<b>14</b>
Line 31 of Schedule 8		× 22.5% =	<b>13415</b> +	<b>15</b>

Ontario minimum tax carryover:

Line 30 of Schedule 11		× 33.67% =	<b>13416</b> +	<b>16</b>
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Add lines 13 to 16. \_\_\_\_\_ = \_\_\_\_\_ **17**

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

Ontario additional tax for minimum tax purposes (Amount E from Chart 3 of Schedule 12) **13402** + \_\_\_\_\_ = \_\_\_\_\_ **19**

Add lines 18 and 19. \_\_\_\_\_ = \_\_\_\_\_ **20**

Percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form) \_\_\_\_\_ × % = \_\_\_\_\_ **21**

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

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

### Adjustment for residents of Ontario

Ontario dividend tax credit (add lines 14 and 15) \_\_\_\_\_ = \_\_\_\_\_ **23**

Percentage of income not allocated to Ontario:  
100% minus percentage on line 21 \_\_\_\_\_ × % = \_\_\_\_\_ **24**

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

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

## Part 3 – Provincial tax (Multiple jurisdictions)

### Section T3ONMJ, Ontario tax (continued)

Enter the amount from line 26 on the previous page. \_\_\_\_\_ 26

#### Ontario surtax

(Line 26 _____)	minus \$4,006) × 20% (if negative, enter "0") =	_____	27	
(Line 26 _____)	minus \$5,127) × 36% (if negative, enter "0") =	+	_____	28
Add lines 27 and 28.		=	_____	▶ 13410 + 29
Add lines 26 and 29.			_____	= 30

#### Residents of Ontario only:

Enter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> .		13430 • -	_____	31
Line 30 minus line 31. If negative, enter "0".	<b>Ontario tax</b>	13460 =	_____	32
Enter the amount from line 32 on line 5 in Part 4 of this form.			_____	



## Part 3 – Provincial tax (Multiple jurisdictions)

### Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 23 on the previous page.

23

#### Adjustment for residents of Manitoba

Manitoba dividend tax credit (add lines 15 and 16 on the previous page)

24

Percentage of income not allocated to Manitoba:

100% **minus** percentage on line 22 on the previous page

× % 25

Multiply line 24 by the percentage on line 25.

= 26

Line 23 minus line 26 (if negative, enter "0"); **or**  
if the trust **was not a resident of Manitoba**, enter the amount 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

28

#### Residents of Manitoba only:

Enter the provincial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*.

14080 +

29

Add lines 28 and 29.

= 30

Line 27 minus line 30. If negative, enter "0".

Manitoba tax 14170 = 31

Enter the amount from line 31 on line 6 in Part 4 of this form.

#### Chart for line 28 – Manitoba allowable political contribution tax credit

Total Manitoba political contributions made in 2010

14141

32

Determine the amount to enter on line 28 as follows:

- if the trust's contributions (on line 32) are **more than \$1,275**, enter \$650 on line 28; or
- if the trust's contributions are **\$1,275 or less**, use the amount on line 32 to determine which **one** of the following columns to complete.

If line 32 is  
\$400 or less

If line 32 is more  
than \$400, but not  
more than \$750

If line 32 is more  
than \$750, but not  
more than \$1,275

Enter the trust's total contributions from line 32.

33

Contribution base

34

- 0 00

- 400 00

34

- 750 00

34

Line 33 minus line 34

35

=

=

35

=

35

Credit rate

36

× 75%

× 50%

36

× 33.33%

36

Multiply line 35 by line 36.

37

=

=

37

=

37

Base credit

38

+ 0 00

+ 300 00

38

+ 475 00

38

Allowable credit (line 38 plus line 39)

39

=

=

39

=

39

Enter this amount on line 28.

#### 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 2010 for work performed;
- to a co-op graduate or a journeyman for a period of qualifying employment that ended in 2010; or
- to a qualifying apprentice for a period of qualifying employment that ended in 2010.

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 2010, 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.

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3SKMJ, Saskatchewan tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_                      1

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	<b>\$40,354</b> or less	more than <b>\$40,354</b> , but not more than <b>\$115,297</b>	more than <b>\$115,297</b>
Enter the amount from line 1.	2		2
Base amount	3	– 40,354 00	– 115,297 00
Line 2 minus line 3	4	=	=
Rate	5	× 11%	× 15%
Multiply the amount on line 4 by the rate on line 5.	6	=	=
Tax on base amount	7	+ 4,439 00	+ 14,182 00
<b>Saskatchewan tax on taxable income</b> (line 6 plus line 7)	8	=	=

### Inter vivos trusts (other than grandfathered)

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

Saskatchewan tax on taxable income (line 8 or line 9)	14201 ■	_____	10
Saskatchewan farm and small business capital gains tax credit (see instructions on the next page)	14204 •	– _____	11
Subtotal (line 10 minus line 11. If negative, enter "0".)		_____	12

### Donations and gifts tax credit

Total donations and gifts:

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

### Residents of Saskatchewan only:

Saskatchewan dividend tax credit:

Line 24 of Schedule 8		× 36% = _____	14218 ■ + _____	16
Line 31 of Schedule 8		× 30% = _____	14215 ■ + _____	17
Saskatchewan minimum tax carryover:				
Line 30 of Schedule 11		× 50% = _____	14216 ■ + _____	18

Add lines 15 to 18.

\_\_\_\_\_ = \_\_\_\_\_ 19

Line 12 minus line 19. If negative, enter "0".

\_\_\_\_\_ = \_\_\_\_\_ 20

Saskatchewan additional tax for minimum tax purposes (Amount H from Chart 3 of Schedule 12) 14202 ■ + \_\_\_\_\_ 21

Add lines 20 and 21. \_\_\_\_\_ = \_\_\_\_\_ 22

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

Multiply line 22 by the percentage on line 23. \_\_\_\_\_ = \_\_\_\_\_ 24

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

### Adjustment for residents of Saskatchewan

Saskatchewan dividend tax credit (add lines 16 and 17) \_\_\_\_\_ 25

Percentage of income not allocated to Saskatchewan:  
100% **minus** percentage on line 23

\_\_\_\_\_ × % \_\_\_\_\_ 26

Multiply line 25 by the percentage on line 26. \_\_\_\_\_ = \_\_\_\_\_ 27

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

## Part 3 – Provincial tax (Multiple jurisdictions)

### Section T3SKMJ, Saskatchewan tax (continued)

Enter the amount from line 28 on the previous page.

#### Residents of Saskatchewan only:

Enter the provincial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*.

14290 • 29

Enter the Saskatchewan unused royalty tax rebate.

14310 • + 30

#### Saskatchewan allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$650)

14320 ■ + 31

Add lines 29 to 31.

= ▶

- 32

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

=

= 33

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

Enter the amount from Slip T2C(SASK.); see line 34 instructions below.

14303 • - 34

Line 33 minus line 34. If negative, enter "0".

Saskatchewan tax 14330 ■ = 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

Total Saskatchewan political contributions made in 2010

14321 • 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 \$400 or less	If line 36 is more than \$400, but not more than \$750	If line 36 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 36.	37				37
Contribution base	38	- 0 00	- 400 00	- 750 00	38
Line 37 minus line 38	39	=	=	=	39
Credit rate	40	× 75%	× 50%	× 33.33%	40
Multiply line 39 by line 40.	41	=	=	=	41
Base credit	42	+ 0 00	+ 300 00	+ 475 00	42
Allowable credit (line 41 plus line 42)	43	=	=	=	43

Enter this amount on line 31.

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

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





# Part 3 – Provincial tax (Multiple jurisdictions)

## 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, *Provincial or Territorial Foreign Tax Credit*.

14510 •

20

### Alberta allowable political contribution tax credit

Enter the trust's Alberta political contributions made in 2010 from the official receipt called *Annual Contribution*.

14521 •

21

Credit calculated for line 22 – maximum \$1,000 (see chart below)

22

Enter the trust's Alberta political contributions made in 2010 from the official receipt called *Senatorial Selection Campaign Contribution*.

14522 •

23

Credit calculated for line 24 – maximum \$1,000 (see chart below)

24

Add lines 22 and 24.

Alberta allowable political contribution tax credit

14520 ■ =

▶

+

25

Subtotal (add lines 20 and 25)

=

▶

26

Line 19 minus line 26. If negative, enter "0".

=

27

Alberta royalty tax rebate (see chart for line 28 below)

14440 • -

28

Line 27 minus line 28. If negative, enter "0".

Alberta tax 14540 ■ =

=

29

Enter the amount from line 29 on line 8 in Part 4 of this form.

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

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

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

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

	If the amount is \$200 or less	If the amount is more than \$200, but not more than \$1,100	If the amount is more than \$1,100, but not more than \$2,300	
Total Alberta political contributions from line 21 or 23	30			30
Contribution base	31	- 200 00	- 1,100 00	31
Line 30 minus line 31	32	=	=	32
Credit rate	33	× 75%	× 33.33%	33
Multiply line 32 by line 33.	34	=	=	34
Base credit	35	+ 0 00	+ 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.

× 10% =

37

Enter the amount from line 37 on line 28.

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3BCMJ, British Columbia tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ **1**

### 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. Then, enter the amount from line 1 in the applicable column.	If line 1 is \$35,859 or less		If line 1 is more than \$35,859, but not more than \$71,719		If line 1 is more than \$71,719, but not more than \$82,342		If line 1 is more than \$82,342, but not more than \$99,987		If line 1 is more than \$99,987	
	–	0 00	–	35,859 00	–	71,719 00	–	82,342 00	–	99,987 00
Line 2 minus line 3 (cannot be negative)	=		=		=		=		=	
	×	5.06%	×	7.7%	×	10.5%	×	12.29%	×	14.7%
Multiply the amount on line 4 by the rate on line 5.	=		=		=		=		=	
Tax on income base	+	0 00	+	1,814 00	+	4,575 00	+	5,690 00	+	7,859 00
<b>British Columbia tax on taxable income</b> Add lines 6 and 7.	=		=		=		=		=	

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11	<b>14612</b>			
On the first \$200 or less		×	5.06% =	<b>11</b>
On the remainder		×	14.7% =	<b>12</b>
<b>Donations and gifts tax credit</b> (line 11 plus line 12)	<b>14614</b>	=		<b>13</b>

### Residents of British Columbia only:

British Columbia dividend tax credit:

Line 24 of Schedule 8		×	35.44% =	<b>14618</b>	+	<b>14</b>
Line 31 of Schedule 8		×	17% =	<b>14615</b>	+	<b>15</b>

British Columbia minimum tax carryover:

Line 30 of Schedule 11		×	33.7% =	<b>14616</b>	+	<b>16</b>
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Add lines 13 to 16. \_\_\_\_\_ = \_\_\_\_\_ **17**

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

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

Add lines 18 and 19. \_\_\_\_\_ = \_\_\_\_\_ **20**

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

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

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

### Adjustment for residents of British Columbia

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

Percentage of income not allocated to British Columbia:  
100% minus percentage on line 21 \_\_\_\_\_ × % \_\_\_\_\_ **24**

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

Line 22 minus line 25. If negative, enter "0". \_\_\_\_\_ **Adjusted British Columbia income tax** = \_\_\_\_\_ **26**

### Residents of British Columbia only:

Enter the provincial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*. **14610** – \_\_\_\_\_ **27**

Line 26 minus line 27 (if negative, enter "0"); or  
if the trust was **not a resident of British Columbia**, enter the amount from line 22. \_\_\_\_\_ = \_\_\_\_\_ **28**

## Part 3 – Provincial tax (Multiple jurisdictions)

### 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, <i>Logging Tax Return of Income</i> . (see instructions below)	14690 •	29
<b>British Columbia allowable political contribution tax credit:</b>		
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".	<b>British Columbia tax</b> 14680 ■ =	32
Enter the amount from line 32 on line 9 in Part 4 of this form.		

#### Line 29 – Logging tax credit

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

Include a copy of Form FIN 542 with the trust's return.

To get form FIN542, go to [www.sbr.gov.bc.ca/documents\\_library/forms/0542FILL.pdf](http://www.sbr.gov.bc.ca/documents_library/forms/0542FILL.pdf).

#### Chart for line 30 – British Columbia allowable political contribution tax credit

Total British Columbia political contributions made in 2010	14671 •	33
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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 line 30; or
- if the trust's contributions are **\$1,150 or less**, use the amount on line 33 to determine which **one** of the following columns to complete.

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

#### 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.

# Part 3 – Territorial tax (Multiple jurisdictions)

## Section T3YTMJ, Yukon tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ **1**

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$40,970 or less	more than \$40,970, but not more than \$81,941	more than \$81,941, but not more than \$127,021	more than \$127,021
Enter the amount from line 1.	<b>2</b>			<b>2</b>
Base amount	<b>3</b> - 0 00	- 40,970 00	- 81,941 00	- 127,021 00 <b>3</b>
Line 2 minus line 3	<b>4</b> =	=	=	= <b>4</b>
Rate	<b>5</b> × 7.04%	× 9.68%	× 11.44%	× 12.76% <b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=	= <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 2,884 00	+ 6,850 00	+ 12,007 00 <b>7</b>
<b>Yukon tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=	= <b>8</b>

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

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

Yukon dividend tax credit:

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

Yukon minimum tax carryover:

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

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

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

Add lines 18 and 19. **14805** = \_\_\_\_\_ **20**

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

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

### Yukon surtax

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

**Residents of Yukon only:** Enter the territorial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*. **14810** **29**

### Yukon allowable political contribution tax credit:

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

Add lines 29 and 30. \_\_\_\_\_ **31**

Line 28 minus line 31. If negative, enter "0". **Yukon tax** **14840** = \_\_\_\_\_ **32**

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

## Part 3 – Territorial tax (Multiple jurisdictions)

### Section T3YTMJ, Yukon tax (continued)

#### Chart for line 30 – Yukon allowable political contribution tax credit

Total Yukon political contributions made in 2010 14821 • 33

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

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

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

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.

# Part 3 – Territorial tax (Multiple jurisdictions)

## Section T3NTMJ, Northwest Territories tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ **1**

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$37,106 or less	more than \$37,106, but not more than \$74,214	more than \$74,214, but not more than \$120,656	more than \$120,656	
Enter the amount from line 1.	<b>2</b>				<b>2</b>
Base amount	<b>3</b> - 0 00	- 37,106 00	- 74,214 00	- 120,656 00	<b>3</b>
Line 2 minus line 3	<b>4</b> =	=	=	=	<b>4</b>
Rate	<b>5</b> × 5.9%	× 8.6%	× 12.2%	× 14.05%	<b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=	=	<b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 2,189 00	+ 5,381 00	+ 11,046 00	<b>7</b>
<b>Northwest Territories tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=	=	<b>8</b>

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

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

Northwest Territories dividend tax credit:

Line 24 of Schedule 8		× 37.06% =	<b>14718</b> ■ +		<b>14</b>
Line 31 of Schedule 8		× 30% =	<b>14715</b> ■ +		<b>15</b>

Northwest Territories minimum tax carryover:

Line 30 of Schedule 11		× 45% =	<b>14716</b> ■ +		<b>16</b>
Add lines 13 to 16.			=		<b>17</b>

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

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

Add lines 18 and 19. \_\_\_\_\_ = \_\_\_\_\_ **20**

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

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

### Residents of Northwest Territories only:

Enter the territorial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*. \_\_\_\_\_ **14710** • \_\_\_\_\_ **23**

**Northwest Territories allowable political contribution tax credit:**  
Enter the credit calculated in the chart on the next page. (maximum \$500) **14720** ■ + \_\_\_\_\_ **24**

Unused risk capital investment credit (see instructions on the next page) \_\_\_\_\_ + \_\_\_\_\_ **25**

Add lines 23 to 25. \_\_\_\_\_ = \_\_\_\_\_ **26**

Line 22 minus 26. If negative, enter "0". \_\_\_\_\_ **Northwest Territories tax** **14740** ■ = \_\_\_\_\_ **27**

Enter the amount from line 27 on line 11 in Part 4 of this form.

## Part 3 – Territorial tax (Multiple jurisdictions)

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

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

Total Northwest Territories political contributions made in 2010 14721 • 28

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

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

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

Enter this amount on line 24 on the previous page.

#### Line 25 – Unused risk capital investment tax credit

Unused risk capital investment tax credit from previous years 14755 • 1  
 Amount from line 1 or \$30,000, whichever is **less**. **Unused risk capital investment tax credit** 14753 ■ – 2

Enter the amount from line 2 on line 25 on the previous page.

#### Unused risk capital investment tax credit

Line 1 minus line 2 **Total credit available for carryforward** 14756 • = 3

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.



# Part 3 – Territorial tax (Multiple jurisdictions)

## Section T3NUMJ, Nunavut tax

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

**Taxable income** (line 56 of the return) \_\_\_\_\_ 1

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$39,065 or less	more than \$39,065, but not more than \$78,130	more than \$78,130, but not more than \$127,021	more than \$127,021
Enter the amount from line 1.	2			2
Base amount	3	– 39,065 00	– 78,130 00	– 127,021 00
Line 2 minus line 3	4	=	=	=
Rate	5	× 4%	× 7%	× 11.5%
Multiply the amount on line 4 by the rate on line 5.	6	=	=	=
Tax on base amount	7	+ 0 00	+ 1,563 00	+ 4,297 00
<b>Nunavut tax on taxable income</b> (line 6 plus line 7)	8	=	=	=

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

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

Nunavut dividend tax credit:

Line 24 of Schedule 8		× 20% =	<b>13718</b>	+	14
Line 31 of Schedule 8		× 20% =	<b>13715</b>	+	15

Nunavut minimum tax carryover:

Line 30 of Schedule 11		× 45% =	<b>13716</b>	+	16
Add lines 13 to 16.			=	▶	17

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

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

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

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

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

### Residents of Nunavut only:

Enter the territorial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*. **13550** 23

### Nunavut allowable political contribution tax credit:

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

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

Add lines 23 to 25. = ▶ 26

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

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

## Part 3 – Territorial tax (Multiple jurisdictions)

### Section T3NUMJ, Nunavut tax (continued)

#### Chart for line 24 – Nunavut allowable political contribution tax credit

Total Nunavut political contributions made in 2010 13620 • 28

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

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

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

Enter this amount on line 24 on the previous page.

#### Line 25 – Unused risk capital investment tax credit

This is the last year a trust can claim an unused risk capital investment tax credit.

A trust can claim the following **unused** Nunavut tax credits:

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

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

## Part 4 – Provincial and territorial taxes

### Newfoundland and Labrador

Enter the amount from line 28 of Section T3NLMJ in Part 3.

\_\_\_\_\_ | 1

### Prince Edward Island

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

+ \_\_\_\_\_ | 2

### Nova Scotia

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

+ \_\_\_\_\_ | 12

### Provincial and territorial taxes

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

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