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".	=		(

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			
Totals				100%



Part 2 – Federal surtax on income the trust earned outside Canada, and refundable Quebec abatement

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

Enter the trust's basic federal tax from line 31 of Schedule 11.	4	
Federal surtax on income the trust earned outside Canada		
Complete this section only if the trust has income allocated to Other (line 6923) in Part 1, and it is not subject to n	ninimum	tax.
Enter the amount from line 4.		
Enter the percentage of income the trust allocated to Other on line 6923 (from column 5 of the chart in Part 1).	×	%
Multiply line 5 by the percentage on line 6.	=	
Federal surtax rate	×	48%
Multiply line 7 by the rate on line 8. Federal surtax on income earned outside Canada	=	
Enter the amount from line 9 on line 32 of Schedule 11.		
Refundable Quebec abatement		
Complete this section only if the trust has income allocated to Quebec (line 6915) in Part 1.		
Enter the amount from line 4 or, if the trust is subject to minimum tax, the amount from line 52 of Schedule 12.		
Enter the percentage of income the trust allocated to Quebec on line 6915.		
(from column 5 of the chart in Part 1)	×	%
Multiply line 10 by the percentage on line 11.	=	
Rate for the refundable Quebec abatement	×	16.5%

Multiply line 12 by the rate on line 13.

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

Refundable Quebec abatement

Section T3NLMJ, Newfoundland and Labrador tax

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

Base amount	Taxable income (line 56 of the return)							1	i
It the amount from line 1 is: S31,278 or less S42,556 S42,	Testamentary trusts or grandfathered inter vivos trusts								
Enter the amount from line 1. Base amount 3	Use the amount on line 1 to determine which one of the following columns you have to complete.				not more than	,			
Base amount 3	If the amount from line 1 is:	\$31,2	278 or less		\$62,556	_	more than \$62,	556	
Rate S T.7%			0 00		31,278 00)	- 62,556	00 3	
Multiply the amount on line 4 by the rate on line 5. Tax on base amount Newfoundland and Labrador tax on taxable income (line 6 plus line 7) Inter vivos trusts (other than grandfathered) Newfoundland and Labrador tax on taxable income: (Amount from line 1) Newfoundland and Labrador tax on taxable income: (Amount from line 1) Newfoundland and Labrador tax on taxable income: (Ine 8 or line 9) Donations and gifts tax credit Total donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Newfoundland and Labrador and and Labrador only. Percentage of income 30 Schedule 8 paid before July 1, 2010 Line 24 amount of Schedule 8 paid before July 1, 2010 Line 24 amount of Schedule 8 paid before July 1, 2010 Line 31 of Schedule 8 Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Mewfoundland and Labrador additional tax for minimum tax purposes (Amount A from Chart 3 of Schedule 12) Add lines 18 and 19. Fercentage of income allocated to Newfoundland and Labrador (from column 5 of the chart in Part 1 of this form) Add line 20 by the percentage on line 21. If the trust was not a resident of Newfoundland and Labrador, enter the amount from line 22 on line 26.		-	7.70/	_	10.050/	4		4	
Tax on base amount			7.7%	→ +	12.65%	4		_	
Newfoundland and Labrador tax on taxable income (line 6 plus line 7) 8 = = 8 8 = 8 8			0 00		2.408 00)			
Inter vivos trusts (other than grandfathered) Newfoundland and Labrador tax on taxable income: (Amount from line 1) Newfoundland and Labrador tax on taxable income: (Iine 8 or line 9) Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 13012						1	,,,,,,		
Newfoundland and Labrador tax on taxable income: (Amount from line 1)	(line 6 plus line 7)	8 =		<u> </u>			=	8	ţ
Newfoundland and Labrador tax on taxable income: (Amount from line 1)	Inter vivos trusts (other than grandfathered)								
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11		<u> </u>		<u>x</u>	14.4% =	<u>.</u>		<u></u>	,
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11	Newfoundland and Labrador tax on taxable income (line 8 or line	ne 9)				13011 ■	I	1	10
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Non the remainder Newfoundland and Labrador dividend tax credit (isee instructions on the next page): Newfoundland and Labrador dividend tax credit (see instructions on the next page): Line 24 amount of Schedule 8 paid after June 30, 2010 Non Schedule 8 paid after June 30, 2010 Nowfoundland and Labrador dividend tax for black and the schedule 8 and 19. Nowfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Newfoundland and Labrador additional tax for minimum tax purposes Non tax 14.4% = 11 13014 = 12 13014 = 12 13014 = 12 13019 + 14 14 13018 + 14 14 13018 + 14 14 15 15 Newfoundland and Labrador additional tax for minimum tax purposes Non tax 14.4% = 14 14 15 15 Newfoundland and Labrador additional tax for minimum tax purposes Non tax 14.4% = 13014 = 13 13014 = 12 13014 = 12 13014 = 12 13014 = 12 13014 = 12 13014 = 12 14 13018 + 14 14 15 15 Newfoundland and L								· ·	Ŭ
On the first \$200 or less On the remainder V 14.4% = + 12 Donations and gifts tax credit (line 11 plus line 12) 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 before July 1, 2010 X 36% = 13019	Total donations and gifts:	1							
On the remainder X		+- ×	7 7% =		1	11			
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 before July 1, 2010 Line 24 amount of Schedule 8 paid after June 30, 2010 X 36% = 13018 + 14A Line 31 of Schedule 8 Newfoundland and Labrador minimum tax carryover: Line 30 of Schedule 11 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 from Chart 3 of Schedule 12) Percentage of income allocated to Newfoundland and Labrador (from column 5 of the chart in Part 1 of this form) Multiply line 20 by the percentage on line 21.				+		_			
Newfoundland and Labrador dividend tax credit (see instructions on the next page): Line 24 amount of Schedule 8 paid before July 1, 2010 Line 24 amount of Schedule 8 paid after June 30, 2010 Line 31 of Schedule 8 Line 31 of Schedule 8 Newfoundland and Labrador minimum tax carryover: Line 30 of Schedule 11 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 from Chart 3 of Schedule 12) Percentage of income allocated to Newfoundland and Labrador (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 Labrador, enter the amount from line 22 on line 26.	Donations and gifts tax credit (line 11 plus line 12)			13014 ■ =		13			
Line 24 amount of Schedule 8 paid before July 1, 2010 Line 24 amount of Schedule 8 paid after June 30, 2010 Line 31 of Schedule 8 Newfoundland and Labrador minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Newfoundland and Labrador additional tax for minimum tax purposes Add lines 18 and 19. Percentage of income allocated to Newfoundland and Labrador (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 Labrador, enter the amount from line 22 on line 26.									
Line 24 amount of Schedule 8 paid after June 30, 2010 Line 31 of Schedule 8 Newfoundland and Labrador minimum tax carryover: Line 30 of Schedule 11 X 51.3% = 13016 + 16 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Newfoundland and Labrador additional tax for minimum tax purposes Add lines 18 and 19. Percentage of income allocated to Newfoundland and Labrador (from column 5 of the chart in Part 1 of this form) Multiply line 20 by the percentage on line 21.	·				í				
Line 31 of Schedule 8						_			
Newfoundland and Labrador minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Newfoundland and Labrador additional tax for minimum tax purposes Add lines 18 and 19. Percentage of income allocated to Newfoundland and Labrador (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 Labrador, enter the amount from line 22 on line 26.	- <u></u>					_			
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 from Chart 3 of Schedule 12) Add lines 18 and 19. Percentage of income allocated to Newfoundland and Labrador (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 Labrador, enter the amount from line 22 on line 26.	Newfoundland and Labrador	<u> </u>	25% =	13015		_ 15			
Line 10 minus line 17. If negative, enter "0". Newfoundland and Labrador additional tax for minimum tax purposes (Amount A from Chart 3 of Schedule 12) Add lines 18 and 19. Percentage of income allocated to Newfoundland and Labrador (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 Labrador, enter the amount from line 22 on line 26.	Line 30 of Schedule 11	×	51.3% =	13016 ■ +		16			
Newfoundland and Labrador additional tax for minimum tax purposes Add lines 18 and 19. Percentage of income allocated to Newfoundland and Labrador (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 Labrador, enter the amount from line 22 on line 26.	Add lines 13 to 16.			=		_ ▶		1	17
Add lines 18 and 19. Percentage of income allocated to Newfoundland and Labrador (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 Labrador , enter the amount from line 22 on line 26.	<u> </u>						=	_	8
Percentage of income allocated to Newfoundland and Labrador (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 Labrador , enter the amount from line 22 on line 26.	···		(Amount A	A from Chart 3 c	of Schedule 12)	13002 ■	+		19
(from column 5 of the chart in Part 1 of this form) × % 2 Multiply line 20 by the percentage on line 21. = 2 If the trust was not a resident of Newfoundland and Labrador, enter the amount from line 22 on line 26.						13005 ■	=	2	20
If the trust was not a resident of Newfoundland and Labrador , enter the amount from line 22 on line 26.	(from column 5 of the chart in Part 1 of this form)	r				_	× %	<u>6</u> 2	21
	Multiply line 20 by the percentage on line 21.					_		2	22
Adjustment for an eldoute of Norde and London dead London	If the trust was not a resident of Newfoundland and Labrado	or , enter th	e amount fr	om line 22 o	n line 26.				
Newfoundland and Labrador dividend tax credit (add lines 14, 14A and 15) 23	Adjustment for residents of Newfoundland and Labrador Newfoundland and Labrador dividend tax credit (add lines 14,	14A and 15	5)			23			
Percentage of income not allocated to Newfoundland and Labrador: 100% minus percentage on line 21 X 9 24		ador:		×	%	24			
Multiply line 23 by the percentage on line 24.	Multiply line 23 by the percentage on line 24.			_ =		_ ▶		2	25
Line 22 minus line 25 (if negative, enter "0"); or if the trust was not a resident of Newfoundland and Labrador, enter the amount from line 22. Adjusted Newfoundland and Labrador income tax = 2	if the trust was not a resident of Newfoundland and Labrado	or,	A d				=	2	26

Section T3NLMJ, Newfoundland and Labrador tax (continued)

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

Section T3PEMJ, Prince Edward Island tax

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

					-		=
Testamentary trusts or grandfathered inter vivos trusts							
Use the amount on line 1 to determine which one of the following columns you have to complete.			more than \$31 ,				
If the amount from line 1 is:	\$31,984 or l	ess	but not more t \$63,969	han 	more the	an \$63,969	<u>.</u>
Enter the amount from line 1.	2						2
Base amount	3 –	0 00 -	- 31,984	00	- 6	63,969 00	0 3
Line 2 minus line 3	4 =		=		=		4
Rate	_ 5 × 9.8			%	×	16.7%	5
Multiply the amount on line 4 by the rate on line 5.	_ 6 =		=		=		6
Tax on base amount	7 +	0 00 -	F 3,134	00	+	7,548 00	0 7
Prince Edward Island tax on taxable income (line 6 plus line 7)	8 =	=	=		=		8
Inter vivos trusts (other than grandfathered)							
Prince Edward Island tax on taxable income: (Amount from I	ine 1)		× 16.7	<u>% =</u>			_ 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 13112 •							
On the first \$200 or less	× 9.8% =			11			
On the remainder	× 16.7% =	+		12			
Donations and gifts tax credit (line 11 plus line 12)		3114 ■ =		13			
Residents of Prince Edward Island only:							
Prince Edward Island dividend tax credit:	_						
Line 24 of Schedule 8	<u>× 34.36% =</u>	3118 🛮 +		14			
Line 31 of Schedule 8	<u>× 10.5% =</u>	3115 🗖 🛨		15			
Prince Edward Island minimum tax carryover:	-						
Line 30 of Schedule 11	<u>× 57.5% =</u>	3116 🗖 🛨		16			
Add lines 13 to 16.	_	=			_		17
Line 10 minus line 17. If negative, enter "0".					_		_ 18
Prince Edward Island additional tax for minimum tax purpose	s (Amount D f	rom Chart 3 o	of Schedule 1				19
Add lines 18 and 19.				13105			_ 20
Percentage of income allocated to Prince Edward Island (from	m column 5 of the cl	nart in Part 1	of this form)		×	<u>%</u>	_ 2
Multiply line 20 by the percentage on line 21.					=		_ 2
If the trust was not a resident of Prince Edward Island, ent	er the amount from	line 22 on line	e 26.				
Adjustment for residents of Prince Edward Island			1				
Prince Edward Island dividend tax credit (add lines 14 and 15	5)			23			
Percentage of income not allocated to Prince Edward Island:		×	%	24			
100% minus percentage on line 21							
		=			_		2

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				I	27				
Base amount		_	12,500		28				
Line 27 minus line 28. If negative, enter "0".		=	,		29				
Rate		×	10%	/o	30				
Multiply line 29 by the rate on line 30.		=			31				
Multiply line 31 by the percentage on line 21.		×	9		•	13110 ■	+		32
Add lines 26 and 32.							=		33
Residents of Prince Edward Island only: Enter the provincial foreign tax credit from Form T2036, or Territorial Foreign Tax Credit.		30 •			34				
Prince Edward Island allowable political contribution Enter the credit calculated in the chart below.	n tax credit: (maximum \$500) 131	40 = +			35				
Add lines 34 and 35.		=							36
Line 33 minus line 36. If negative, enter "0".		Prince E	dward I	sland	tax	13160 ■			37
— Chart for line 35 – Prince Edward Island allowable	e political contributio	n tax cred	it ——						
Total Prince Edward Island political contributions made	<u></u>	n tax cred	it ——		38				
— Chart for line 35 – Prince Edward Island allowable	<u></u>		it	<u> </u>	38				
Chart for line 35 – Prince Edward Island allowable Total Prince Edward Island political contributions made	e in 2010 131 n \$1,150, enter \$500 one amount on line 38	41 •			38				
Total Prince Edward Island political contributions made Determine the amount to enter on line 35 as follows: if the trust's contributions (on line 38) are more than if the trust's contributions are \$1,150 or less, use the	e in 2010 131 n \$1,150, enter \$500 one amount on line 38	41 • n line 35; c		but n	e ot	than	ne 38 is n \$550, bu e than \$1	ıt not	

Section T3NSMJ, Nova Scotia tax

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

Taxable income (line 56 of the return)											_		¹
Testamentary trusts or grandfather Use the amount on line 1 to determine whi				olumns	you have	to co	mple	te.						
If the amount from line 1 is:	\$29,5	90 or les	s	but r	than \$29 , not more th \$59,180			re than \$59, 1 t not more th \$93,000		1	e than \$93, 0 not more th \$150,000		more than \$15	0,000
Enter the amount from line 1.						1	I					l		
Base amount	_	0	00	 	29,590	00	 	59,180	00	_	93,000	00	- 150,000	00 0
Line 2 minus line 3	=	-	00	=	23,330	00	╁_	55,100	00	=	33,000	00	=	3 00
Rate	×	8.79%		×	14.95%	<u> </u>	×	16.67%		×	17.5%		× 21	%
Multiply line 4 by line 5	=	0.7370		=	17.337	Ī	=	10.07 /	,	=	17.57	, 	=	70
Tax on base amount	+	0	00	+	2,601	00	+	7,025	ΛΛ	+	12,662	00	+ 22,63	7 00
Nova Scotia tax on taxable income (line 6 plus line 7)	=	0	00	=	2,001		=	7,023	00	=	12,002	00	=	7 00
Inter vivos trusts (other than grandfa Nova Scotia tax on taxable income: Nova Scotia tax on taxable income (lin	: (A	mount f	rom	line 1)	<u> </u>			<u> </u>	<	2	<u>1% =</u> 13201	=		9 10
Nova Scotia tax off taxable income (iii	16 0 01 11116	; 3)									1020			''
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line Residents of Nova Scotia only: Nova Scotia dividend tax credit:		e 12)		<u>×</u>	21%	=		+			_ 11 _ 12 _ 13			
Line 24 of Schedule 8			+		28.96%			+			_ 14			
Line 31 of Schedule 8				_ <u>×</u>	38.5%	=	13213	+			15			
Nova Scotia minimum tax carryover: Line 30 of Schedule 11			1	.,	57.5%	_	12216	+		ı	16			
Add lines 13 to 16.				_ ^	37.370	_	13210	=			_ 16 _	_	_	17
Line 10 minus line 17. If negative, ent	er "0"						-				_	=	=	
Nova Scotia additional tax for minimul		oses			(Amou	ınt B	from	Chart 3 of	Sch	edule	12) 13202	1	_	'\ 19
Add lines 18 and 19.	των ρωιρ				(/				-		13205		+	— ··
Percentage of income allocated to No	va Scotia	(from co	lum	n 5 of	the chart	in P	art 1	of this form	1)			×		
Multiply line 20 by the percentage on									,			=	1	
If the trust was not a resident of Nov		enter th	e an	nount f	rom line	22 o	n line	e 26.				_		
Adjustment for residents of Nova S	cotia													
Nova Scotia dividend tax credit (add li		d 15)									23			
Percentage of income not allocated to Nova S			rcen	tage on	line 21		=	×		<u></u> %	_ 24			
Multiply line 23 by the percentage on							-	=		7,5	-	_	-	2
Line 22 minus line 25 (if negative, entif the trust was not a resident of Nov	er "0"); or						-	Adjuste	d N	ova S	cotia	_		

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:				
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.				<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.

Multiply the amount on line 4 by the rate on line 5. 6 Tax on base amount 7 Tax on base amount 8 Tax on base amount 8 Tax on base amount 9 Tax on base amoun	
Enter the amount from line 1. 2	
3	18,427
3	
In a 2 minus line 3	
Alate Al	27 00
Second base amount Telegrative and the second Telegrative amount	
ax on base amount 7	.3%
Lew Brunswick tax on taxable Lew Brunswick tax on taxable income (Amount from line 1) Lew Brunswick tax on taxable income (Amount from line 1) Lew Brunswick tax on taxable income (Line 8 or line 9) Lisson	
Inter vivos trusts (other than grandfathered) Lew Brunswick tax on taxable income: (Amount from line 1) Lew Brunswick tax on taxable income: (Income grandfathered) Lew Brunswick tax on taxable income: (Income grandfathered) Line 17A of Schedule 11 On the first \$200 or less	00 80
Sew Brunswick tax on taxable income: (Amount from line 1)	
New Brunswick tax on taxable income (line 8 or line 9) State Contact	ĺ
Donations and gifts tax credit Fotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder On the remainder In 12 Donations and gifts tax credit (line 11 plus line 12) Residents of New Brunswick only: New Brunswick dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Line 31 of Schedule 8 New Brunswick minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. In 16 In 17 If negative, enter "0". New Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Residents of New Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Residents 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) Percentage of income not allocated to New Brunswick. New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick. New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick. New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick. New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick. New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick. New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick. Adjusted New Brunswick income tax Percentage of income not allocated to New Brunswick income tax Percentage of income not allocated to New Brunswick. In 23 Vercentage of income not allocated to New Brunswick. In 24 Vercentage of income not allocated to New Brunswick. In 25 Vercentage of income not allocated to New Brunswick. In 25 Vercentage of income not allocated to New Brunswick. In 25 Vercentage of income not allocated to New Brunswick. In 25 Vercentage of income no	
Donations and gifts tax credit Contact Co	1
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder No t	
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder No t	
Line 17A of Schedule 11 On the first \$200 or less On the remainder On the remainder It is 17,95% =	
On the first \$200 or less On the remainder X 17.95% = 13314 = 13 Iterations and gifts tax credit (line 11 plus line 12) Iterations and gifts tax credit (line 12) Iterations and g	
On the remainder On the remainder Onations and gifts tax credit (line 11 plus line 12) esidents of New Brunswick only: ew Brunswick dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 11 Every Brunswick minimum tax carryover: Line 30 of Schedule 11 Line 31 of Schedule 11 Add lines 13 to 16. Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Every Brunswick addit	
Residents of New Brunswick dividend tax credit: Line 24 of Schedule 8	
Residents of New Brunswick only: Line 24 of Schedule 8	
Line 24 of Schedule 8 Line 31 of Schedule 8 Line 31 of Schedule 8 Line 30 of Schedule 8 Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". New Brunswick additional tax for minimum tax purposes Add lines 18 and 19. Percentage of income allocated to New Brunswick (from column 5 of the chart in Part 1 of this form) Addiustment for residents 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) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Now Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Adjusted New Brunswick income tax Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. Ince 26 minus line 27 (if negative, enter "0"); or if the trust	
Line 24 of Schedule 8 Line 31 of Schedule 8 Line 31 of Schedule 8 Line 30 of Schedule 8 Add lines 13 to 16. Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". New Brunswick additional tax for minimum tax purposes Add lines 18 and 19. Percentage of income allocated to New Brunswick (from column 5 of the chart in Part 1 of this form) Adultiply line 20 by the percentage on line 21. Adjustment for residents of New Brunswick New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: Oo% minus percentage on line 21 Adjustment for residents of New Brunswick: Oo% minus percentage on line 21 Adjustment specified to the specified specified in the	
Line 31 of Schedule 8 X 26.5% =	
lew Brunswick minimum tax carryover: Line 30 of Schedule 11 x 57% = 1316 + 16 add lines 13 to 16.	
Line 30 of Schedule 11 x 57% = 13316 + 16 add lines 13 to 16. ine 10 minus line 17. If negative, enter "0". Elew Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) Percentage of income allocated to New Brunswick (from column 5 of the chart in Part 1 of this form) X Multiply line 20 by the percentage on line 21. 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 Bew Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: 00% minus percentage on line 21 Adjusted New Brunswick income tax Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. 13316	
Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0". Lew Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) 13302	
ine 10 minus line 17. If negative, enter "0". Idew Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) 13302	1
lew Brunswick additional tax for minimum tax purposes (Amount C from Chart 3 of Schedule 12) 13302	
Add lines 18 and 19. Percentage of income allocated to New Brunswick (from column 5 of the chart in Part 1 of this form) *** ** ** ** ** ** ** ** **	-
Percentage of income allocated to New Brunswick (from column 5 of the chart in Part 1 of this form) **Indultiply line 20 by the percentage on line 21.** **In the trust was not a resident of New Brunswick, enter the amount from line 22 on line 28. **Indultiply line 20 by the percentage on line 21.** **Indultiply line 23 by the percentage on line 24.** **Indultiply line 25 (if negative, enter "0") **Adjusted New Brunswick income tax* **Residents of New Brunswick only: **Inter the provincial foreign tax credit from Form T2036, **Provincial or Territorial Foreign Tax Credit.** **Inter the provincial foreign tax credit from Form T2036, **Provincial or Territorial Foreign Tax Credit.** **Inter the growing line 27 (if negative, enter "0"); or if the trust*	
### Industrial Industr	
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) Percentage of income not allocated to New Brunswick: 00% minus percentage on line 21 Adjusted New Brunswick income tax Residents of New Brunswick only: Inter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. 13330 • — Inter 26 minus line 27 (if negative, enter "0"); or if the trust	%
Adjustment for residents of New Brunswick New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: 00% minus percentage on line 21 Multiply line 23 by the percentage on line 24. Inne 22 minus line 25 (if negative, enter "0") Adjusted New Brunswick income tax Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. 13330 • - Line 26 minus line 27 (if negative, enter "0"); or if the trust	
New Brunswick dividend tax credit (add lines 14 and 15) Percentage of income not allocated to New Brunswick: 00% minus percentage on line 21	
Percentage of income not allocated to New Brunswick: 00% minus percentage on line 21	
Multiply line 23 by the percentage on line 24. Multiply line 23 by the percentage on line 24. Multiply line 25 (if negative, enter "0") Adjusted New Brunswick income tax Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. Inc. 26 minus line 27 (if negative, enter "0"); or if the trust	
Multiply line 23 by the percentage on line 24. = Adjusted New Brunswick income tax = Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. 13330 • — Line 26 minus line 27 (if negative, enter "0"); or if the trust	
Adjusted New Brunswick income tax = Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. Incomparison of the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit.	1
Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036, Provincial or Territorial Foreign Tax Credit. ine 26 minus line 27 (if negative, enter "0"); or if the trust	+
inter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit.</i> ine 26 minus line 27 (if negative, enter "0"); or if the trust	
inter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit.</i> ine 26 minus line 27 (if negative, enter "0"); or if the trust	
ine 26 minus line 27 (if negative, enter "0"); or if the trust	1
	$+\!\!\!-$
vas not a resident of New Brunswick, enter the amount from line 22. New Brunswick tax 13340 ■ =	

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	1
Testamentary trusts or grandfathere	d inter vivos trus	sts				_			
Use the amount on line 1 to determine	which one of the								
following columns you have to complet				more the	an \$37,106 ,				
					more than				
If the amount from line 1 is:		\$37,1	06 or less	\$7	4,214		more than \$74,2	214	
						_			
Enter the amount from line 1.		2						2	2
Base amount		3 -	0 00	- ;	37,106 00	[-	74,214		
Line 2 minus line 3		4 =		=		[=	=		4
Rate		5 ×	5.05%	×	9.15%	7	× 11.16%	5	5
Multiply the amount on line 4 by the rat	e on line 5.	6 =		=		F	=		ò
Tax on base amount	_	7 +	0 00	+	1,874 00	-	+ 5,269	00 7	7
Ontario tax on taxable income									
(line 6 plus line 7)		8 =		=		=	=		3
Inter vivos trusts (other than grandfat	hered)								
Ontario tax on taxable income:	(Amount from	m line 1)		×	11.16% =				9
	(-			=		<u> </u>	
Ontario tax on taxable income (line 8 o	r line 9)				1	3401 ■		1	10
Donations and gifts tax credit									
Total donations and gifts:		i							
Line 17A of Schedule 11 134	112 •				1				
On the first \$200 or less		×	5.05% =			_ 11			
On the remainder		×	11.16% =	+		_ 12			
Donations and gifts tax credit (line 1	1 plus line 12)			13414 = =		_ 13			
Residents of Ontario only:									
Ontario dividend tax credit:		İ	00.050/		ī				
Line 24 of Schedule 8		<u>×</u>	20.95% =	13418 = +		_ 14			
Line 31 of Schedule 8		<u>×</u>	22.5% =	13415 ■ +		_ 15			
Ontario minimum tax carryover:		Ī	00.070/		1	40			
Line 30 of Schedule 11		×	33.67% =	13416 👤 +		16		Ι.	
Add lines 13 to 16.	- IIOII			=			<u>-</u>		17
Line 10 minus line 17. If negative, ente			/ A	om Chart 3 of S	tabadula 10)			_	18
Ontario additional tax for minimum tax	purposes		(Amount E m	om Chart 3 of S		3402 ■ -	<u>-</u> =		19
Add lines 18 and 19.	aria (fram aalumn	E of the ob	artin Dart 1 of	this form	<u></u>	0 100			20
Percentage of income allocated to Ont	· · · · · · · · · · · · · · · · · · ·	5 of the ch	art in Part 1 or	triis iorm)		_	× %		21
Multiply line 20 by the percentage on li	116 2 1.					_	<u>-</u>	4	22
If the trust was not a resident of Onta	rio enter the amo	unt from lir	ne 22 on line 26	3					
in the trust was not a resident of onta	rio, criter the arms	dist ironi iii	ic 22 on line 20	J.					
Adjustment for residents of Ontario									
Ontario dividend tax credit (add lines 1	4 and 15)				1	23			
Percentage of income not allocated to	•					-			
100% minus percentage on line 21	Citario.			×	%	24			
Multiply line 23 by the percentage on li	ne 24.					•	_		25
Line 22 minus line 25 (if negative, ente		st			I	-		_ •	
was not a resident of Ontario, enter t			А	djusted Ontar	io income tax	<u> </u>	=	2	26
						=			

Section T3ONMJ, Ontario tax (continued)

Ontario surtax		1		
(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:			
	eign tax credit from Form T2036, <i>Provincial or Territorial Fore</i>	ign Tax Credit.	13430 • -	31
Line 30 minus line 31. I	f negative, enter "0".	Ontario tax	13460 ■ =	32

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

Section T3MBMJ, Manitoba tax

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

Taxable income (line 56 of the return)							
Testamentary trusts or grandfathered inter vivos tr							
Use the amount on line 1 to determine which one of th	ie						
following columns you have to complete.			more than \$31,	000,			
			but not more th	nan			
If the amount from line 1 is:		\$31,000 or less	\$67,000		mor	e than \$67, 0	000
Enter the amount from line 1.	2						2
Base amount	3 -	0 00	- 31,000	00	_	67,000	
Line 2 minus line 3	4 =		=		=	0.,000	4
Rate	5 ×	10.8%	× 12.75%	 	×	17.4%	
Multiply the amount on line 4 by the rate on line 5.	6 =		=	Ť 	=	171170	6
Tax on base amount	7 +	0 00	+ 3,348	00	+	7,938	
Manitoba tax on taxable income	· · —		3,040			,,000	<u> </u>
(line 6 plus line 7)	8 =		=		_		8
	- L						
Inter vivos trusts (other than grandfathered)							
Manitoba tax on taxable income: (Amount	t from lin	ne 1)	x 17	7.4% =			9
Manitoba tax on taxable income (line 8 or line 9)				14021			10
				14021	1		10
Donations and gifts tax credit				14021 1			10
Donations and gifts tax credit Total donations and gifts:	1			14021 1	<u> </u>		10
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 14012 •							10
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less		× 10.8%		11	1		10
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder		× 10.8% × 17.4%	+	11 12			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)				11			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) Family tax benefit			+	11 12			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) Family tax benefit \$2,065 minus [9% × (Line 50 of the return)]		× 17.4%	+ 14014 = =	11 12 13			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) Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") =			+ 14014 = =	11 12			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) Family tax benefit \$2,065 minus [9% × (Line 50 of the return)] (if negative, enter "0") = Residents of Manitoba only:		× 17.4%	+ 14014 = =	11 12 13			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) 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%	+ 14014 = = 0 = 14120 = +	11 12 13			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) 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% × 36%	+ 14014 = = 5 = 14120 = + 5 = 14018 = +	11 12 13 14			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) 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%	+ 14014 = = 5 = 14120 = + 5 = 14018 = +	11 12 13			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) 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% × 36% × 12.5%	+ 14014 = = + + + + + + + + + + + + + + + + +	11 12 13 14 14			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) 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% × 36%	+ 14014 = = + + + + + + + + + + + + + + + + +	11 12 13 14	_		
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) 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)		× 17.4% × 10.8% × 36% × 12.5%	+ 14014 = + + + + + + + + + + + + + + + + + +	11 12 13 14 14	<u>-</u>		18
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) 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% × 36% × 12.5%	+ 14014 = + + + + + + + + + + + + + + + + + +	11 12 13 14 14	<u>-</u>		
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) 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)		× 17.4% × 10.8% × 36% × 12.5% × 50%	+ 14014 = + + + + + + + + + + + + + + + + + +	11 12 13 14 15 16			18 19
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) 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% × 36% × 12.5% × 50%	+ 14014 = + + + + + + + + + + + + + + + + + +	11 12 13 14 15 16	<u>-</u> =		18 19 20
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) 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".	umn 5 of	× 17.4% × 10.8% × 36% × 12.5% × 50% (Amount G f	+ 14014 = + + + + + + + + + + + + + + + + + +	11 12 13 14 15 16 17 17 18 18 12) 14002	<u>-</u> =	9/	18 19 20 21

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

Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 23 on the previous page.				23
Adjustment for residents of Manitoba Manitoba dividend tax credit (add lines 15 and 16 on the previous pa	ge)	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.		>	· <u>-</u>	26
Line 23 minus line 26 (if negative, enter "0"); or if the trust was not a resident of Manitoba , enter the amount from l	Adjı ine 23.	usted Manitoba income tax	=	27
Manitoba allowable political contribution tax credit: Enter the credit calculated in the chart below. (m	aximum \$650) 14140 ■	28		
Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036, <i>Provincial on</i>	r Tarritarial			
Foreign Tax Credit.	14080 ● +	29		
Add lines 28 and 29.	=	▶	-	30
Line 27 minus line 30. If negative, enter "0".		Manitoba tax 1417	0 ■	31
Enter the amount from line 31 on line 6 in Part 4 of this form. Chart for line 28 – Manitoba allowable political contribution to	ax credit —————			
Chart for line 28 – Manitoba allowable political contribution to	ax credit	32		
Total Manitoba political contributions made in 2010 Determine the amount to enter on line 28 as follows:	14141 •	32		
Chart for line 28 – Manitoba allowable political contribution to	14141 • ter \$650 on line 28; or	32		
Total Manitoba political contributions made in 2010 Determine the amount to enter on line 28 as follows: if the trust's contributions (on line 32) are more than \$1,275, en if the trust's contributions are \$1,275 or less, use the amount or to determine which one of the following columns to complete.	ter \$650 on line 28; or a line 32 If line fline 32 is	e 32 is more	If line 32 is more than \$750, but not more than \$1,275	

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 journeyperson 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.

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.

ie										
				more	than \$40,354 ,					
					not more than					
	\$40,3	54 or less			\$115,297	_	more	e than \$115	,297	_
_						7				1
_ 2						_	<u> </u>		ـــــ	2
		0 00			40,354 00	_	<u> </u>	115,297	00	3
						_			<u> </u>	4
	-	11%		_	13%	4	-	15%	<u>6</u>	5
					1 100 00				 	6
_ ′	+	0 00		+	4,439 00	4	+	14,182	00	7
8	=			=			=			8
from li	ne 1)			×	15%	=				9
			•			_				:
	111 / 1					14201			₩	_ 1
ax cred	ait (see ir	nstructions o	n the n	ext pag	<u>e)</u>	14204	<u> </u>		₩	_ 1
						_			<u></u>	_ 1
i										
	- ~	11%			I	12				
				+		_				
	- ~	1070 =	14214	_		_				
						0				
I	×	36% =	14218	A +	1	16				
						_				
	- ~	3070 =	11210			- ''				
Ī	¥	50% =	14216	A +	I I	18				
	- ~	0070 =	14210	<u> </u>		- 10	_		1	1
			_			_	_		+-	- 2
:S		Amount H fr	om Ch	art 3 of	Schedule 12	14202	1+		+	2
-	<u> </u>					_			t	- 2
n colur	nn 5 of th	ne chart in P	art 1 of	this for	m)		×	0,	<u></u>	- 2
						_	=		T	- 2
						_	=			: 2
er the a	ımount fr	om line 24 o	n line 2	28.						
7)						25				
<i>'</i>			_			_				
			_	×	%	26			1	
			_	=		_ ▶	_		Щ	_ 2
1	t from li	4 =		A =		A	14201	##	The column of the chart in Part 1 of this form) State of the chart in Part 1 of this form) State of the amount from line 24 on line 28. State of the chart in Part 1 of this form) State of the chart in Part 1 of this form) State of the chart in Part 1 of this form) State of the chart in Part 1 of this form) State of the chart in Part 1 of this form) State of the chart in Part 1 of this form) State of the chart in Part 25 State of the chart in Part 25 State of the chart in Part 3 of Schedule 12 State of the chart in Part 1 of this form) State of the chart in Part 1 of this	##

Section T3SKMJ, Saskatchewan tax (continued)

Enter the amount from line 28 on the previous page.				28
Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> .	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))) <mark>14320 ■</mark> +	31		ī
Add lines 29 to 31.	<u> </u>	▶		32
Line 28 minus line 32. If negative, enter "0".				33
Labour-sponsored venture capital corporations tax credit (for reside Enter the amount from Slip T2C(SASK.); see line 34 instructions below. Line 33 minus line 34. If negative, enter "0".		143	03 • —	34
Enter the amount from line 35 on line 7 in Part 4 of this form.	Saskatu	hewan tax 148		35
Line 11 – Saskatchewan farm and small business capital gains tax If the trust has a Saskatchewan farm and small business capital gains tax Form T3SK(CG), Saskatchewan Farm and Small Business Capital Gain with the trust's return.	ax credit, enter on line 1			

Total Saskatchewan political contributions made in 2	2010		14321 •	36
Determine the amount to enter on line 31 as follows	:			
• if the trust's contributions are \$1,275 or less, use	rmine the amount to enter on line 31 as follows: he trust's contributions (on line 36) are more than \$1,275, ethe trust's contributions are \$1,275 or less, use the amount of determine which one of the following columns to complete. The trust's total contributions from line 36. Tibution base 37 minus line 38 Tit rate 40	unt on line 36	31; or	
		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. Contribution base		- 0 00	- 400 00	- 750 00 37
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	=	=	=

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

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

Section T3ABMJ, Alberta tax

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

X 10% =	on taxable income	14401 ■ =	
× 10% =	:	3	
<u>× 10% =</u>	;	3	
<u>× 10% =</u>		3	
× 10% =	;	3	
× 12.75% =	+	4	
× 21% =	+	5	
	ı		
14414 ■	= {	5 A	
	1		
		o .	
32 73% - 1//18 -	+ •	7	
17.570 =	·	•	
35% = 14416 ■	+ ,	0	
		_	1
		_	
(Amount I from Chai	rt 3 of Schadula 12)	14402 = +	
(Amount Filom Chai	1 3 01 3chedule 12)		
art in Dart 1 of this form	۵)		 %
arrin Farri Oruns Iom	1)		/0
		=	
	× 21% =	× 21% = +	× 21% = + 5 14414 ■ = 5A 6 32.73% = 14418 ■ + 7 17.5% = 14415 ■ + 8 35% = 14416 ■ + 9 =

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 T2030 Foreign Tax Credit.	6, <i>Provinci</i>	al or Territorial	14510 •	20	
Alberta allowable political contribution tax credit				-	
Enter the trust's Alberta political contributions made in 2010 from the official receipt called <i>Annual Contribution</i> . 14521	•	21			
Credit calculated for line 22 – maximum \$1,000 (see chart below)		22			
Enter the trust's Alberta political contributions made in 2010 from the official receipt called <i>Senatorial Selection Campaign Contribution</i> .	•	23			
Credit calculated for line 24 – maximum \$1,000 (see chart below)		24			
Add lines 22 and 24. Alberta allowable political contribution tax credit 14520	=	>	+	_ 25	
Subtotal (add lines 20 and 25)			=	_ •	26
Line 19 minus line 26. If negative, enter "0".				_ =	27
Alberta royalty tax rebate (see chart for line 28 below)				4440 ● -	28
Line 27 minus line 28. If negative, enter "0".			Alberta tax		— 29
Enter the amount from line 29 on line 8 in Part 4 of this	s form		Alberta tax	1010 -	= - •
 Determine the amount to enter on line 22 or 24 as feet if the trust's contributions (on line 21 or 23) are not if the trust's contributions are \$2,300 or less, use to determine which one of the following columns 	nore than to	nt on line 21 or 23	O on line 22 or 24; or If the amount is	If the amount is	
		If the amount is \$200 or less	more than \$200, but not more than \$1,100	more than \$1,100, but not more than \$2,300	-
Total Alberta political contributions					,
from line 21 or 23	_ 30	- 0.00	000 00	1 100 00	30
Contribution base Line 30 minus line 31	_ 31 32	- 0 00 =	<u>- 200 00 </u>	- 1,100 00 =	31 32
Credit rate	_ 33	× 75%	× 50%	× 33.33%	33
Multiply line 32 by line 33.	_ 34	=	=	=	34
Base credit		+ 0 00	+ 150 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.					

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.

Use the amount on line 1 to determine which one of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column. Line 2 minus line 3 (cannot be negative) Multiply the amount on line 4 by the rate on line 5. Tax on income base British Columbia tax on taxable income Add lines 6 and 7. Inter vivos trusts (other than grandfathere British Columbia tax on taxable income: British Columbia tax on taxable income: British Columbia tax on taxable income (line) 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) Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum Add lines 18 and 19. Percentage of income allocated to British Columbia price on line 2	5.06% 0 ed) : (Amou	00 6 00	than no	ne 1 is mon \$35,859, bt more that \$71,719 35,859 7.7% 1,814	00 00 00 5.00	than \$ not \$ - = X = + = - - - - - - - - - - - - -	71,719 10.5% 4,575	00 00 ×	+ + =		but n 00		99,987 14.7% 7,859	00
Line 2 minus line 3 (cannot be negative) Multiply the amount on line 4 by the rate on line 5. Tax on income base British Columbia tax on taxable income Add lines 6 and 7. Inter vivos trusts (other than grandfathere British Columbia tax on taxable income: British Columbia tax on taxable income: British Columbia tax on taxable income (line) 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) Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum Add lines 18 and 19. Percentage of income allocated to British Columbia base in the second	5.06% 0 ed) : (Amou	oo nt fro	= × = +	7.7% 1,814	5.00	= × = + = 20% =	10.5% 4,575		= X = + = =	12.29% 5,690 4.7% =	601 ■	× = +	14.7%	6
Multiply the amount on line 4 by the rate on line 5. Tax on income base + British Columbia tax on taxable income Add lines 6 and 7. Inter vivos trusts (other than grandfathere British Columbia tax on taxable income: British Columbia tax on taxable income: British Columbia tax on taxable income: British Columbia tax on taxable income (line) 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) Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum Add lines 18 and 19. Percentage of income allocated to British Columbia base income in	5.06% 0 ed) : (Amou	oo nt fro	= × = +	7.7% 1,814	5.00	= × = + = 20% =	10.5% 4,575		= X = + = =	12.29% 5,690 4.7% =	601 ■	× = +	14.7%	6
Aultiply the amount on line 4 by the rate on line 5. Fax on income base	ed) : (Amou	00	= +	1,814 + 1)	5.00	= + + = = = = = = = = = = = = = = = = =	4,575	000 <u>×</u>	= +	5,690 4.7% =	00	+		
ax on income base + critish Columbia tax on taxable income delines 6 and 7. Inter vivos trusts (other than grandfathere tritish Columbia tax on taxable income deritish Columbia and gifts tax credit deritish Columbia and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 plus desidents of British Columbia only: Conations and gifts tax credit (line 11 plus desidents of British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Control of Schedule 11 Conditions 13 to 16. Control of Schedule 11 Control of Schedule	ed) : (Amou	00	+	1,814 + 1)	5.00	+ = = 5% = = 5% =	4,575	000 <u>×</u>	+	5,690 4.7% =	00	+		
Add lines 6 and 7. Inter vivos trusts (other than grandfathere is ritish Columbia tax on taxable income is ritish Columbia tax on taxable income is ritish Columbia tax on taxable income (line is ritish Columbia tax on taxable income (line is ritish Columbia tax on taxable income (line is ritish Columbia and gifts tax credit is con the first \$200 or less On the remainder is ritish Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" or ritish Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia on taxable income is ritish Columbia additional tax for minimum add lines 18 and 19.	ed) : (Amou ne 8 or line	nt fro	=	<u>×</u>	5.06	= 		<u>×</u>	=	4.7% = 146	601 =		7,859	00
Inter vivos trusts (other than grandfathere stritish Columbia tax on taxable income stritish Columbia tax on taxable income (line) Onations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Onations and gifts tax credit (line 11 plus) Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia of the stritish Columbia of the stritish Columbia and the stritish Columbia of the stritish Columbia and the strit	: (Amou		<u>!</u>	×		5% = 7% =		+	<u></u>	146	11	=		
Pritish Columbia tax on taxable income: British Columbia tax on taxable income: British Columbia tax on taxable income: British Columbia tax on taxable income (line) British Columbia tax on taxable income (line) 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 plutates) British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia of tax of the price o	: (Amou		<u>!</u>	×		5% = 7% =		+	<u></u>	146	11	<u>=</u>		
British Columbia tax on taxable income: British Columbia tax on taxable income (line) British Columbia tax on taxable income (line) British Columbia tax on taxable income (line) British Columbia and gifts tax credit British Columbia tax on taxable income (line) British Columbia tax credit (line 11 plus) British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. British Columbia additional tax for minimum add lines 18 and 19. British Columbia on taxable income income allocated to British Columbia additional tax for minimum add lines 18 and 19.	: (Amou		om line	×		7 % =		+		146	11	<u>=</u>		<u>L</u>
British Columbia tax on taxable income: British Columbia tax on taxable income (line) Bronations and gifts tax credit Brotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Bronations and gifts tax credit (line 11 plus) British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia on tax on taxable income.	: (Amou		om line	×		7 % =		+	: 1	146	11	<u>—</u> L		
Onations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 plus) Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia on tax of the columbia and the c	ne 8 or line			×		7 % =		+		146	11	<u> </u>		
Conations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 plutates) Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia on the state of the series of the ser	I	9)				7 % =	-	+			11			
Conations and gifts tax credit Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 plutates) Conations and gifts tax credit	I					7 % =		+			11			
Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 plutates of British Columbia only: Cortish Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Critish Columbia minimum tax carryover: Line 30 of Schedule 11 Codd lines 13 to 16. Cortish Columbia additional tax for minimum and lines 18 and 19. Corecentage of income allocated to British Columbia of Schedule 18						7 % =	-	+		_				
Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 plus desidents of British Columbia only: Coritish Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Coritish Columbia minimum tax carryover: Line 30 of Schedule 11 Columbia dividend tax credit: Line 31 of Schedule 8 Coritish Columbia additional tax for minimum and lines 13 to 16. Correctage of income allocated to British Columbia additional tax for minimum and lines 18 and 19. Correctage of income allocated to British Columbia additional tax for minimum and lines 18 and 19.						7 % =	14614	+						
On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 plustesidents of British Columbia only: Critish Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Critish Columbia minimum tax carryover: Line 30 of Schedule 11 Codd lines 13 to 16. Critish Columbia additional tax for minimum add lines 18 and 19. Cercentage of income allocated to British Columbia additional tax for minimum and the service of the service						7 % =	14614	+						
On the remainder conations and gifts tax credit (line 11 plutesidents of British Columbia only: critish Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 ritish Columbia minimum tax carryover: Line 30 of Schedule 11 dd lines 13 to 16. critish Columbia additional tax for minimum add lines 18 and 19. recentage of income allocated to British Columbia additional tax for minimum and the service of the service	us line 12)					7 % =	14614	+						
Ponations and gifts tax credit (line 11 plus Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia additional tax for minimum and the series of the seri	us line 12)			×	14.7		14614	+			12			
Residents of British Columbia only: British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia	us line 12)						14614 = -							
British Columbia dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia additional tax for minimum add lines 18 and 19.							14614	=			13			
Line 24 of Schedule 8 Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia														
Line 31 of Schedule 8 British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia														
British Columbia minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British Columbia additional tax for minimum add lines 18 and 19.				×	35.44	l% =	14618 ■	+			14			
Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum Add lines 18 and 19. Percentage of income allocated to British C				×	17	7 % =	14615 ■	+			15			
add lines 13 to 16. Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimum add lines 18 and 19. Percentage of income allocated to British C														
Line 10 minus line 17. If negative, enter "0" British Columbia additional tax for minimun Add lines 18 and 19. Percentage of income allocated to British C			\perp	×	33.7	7 % =	14616 ■	+			16			
British Columbia additional tax for minimun Add lines 18 and 19. Percentage of income allocated to British C							_ =	=						
odd lines 18 and 19. Percentage of income allocated to British C	".											=		
Percentage of income allocated to British C	n tax purpo	oses		(Am	ount	J from	Chart 3	of So	chedu	le 12) 146	602 ■	+		
										146	605 ■	=		
Multiply line 20 by the percentage on line 2		from	colum	n 5 of the	chai	t in Pai	rt 1 of thi	is for	rm)			×	%	<u>,</u>
	21.													<u> </u>
f the trust was not a resident of British C	columbia,	entei	r the ai	mount tro	m lin	e 22 or	n line 28.							
N. B. C.														
Adjustment for residents of British Colu		145/								1				
ritish Columbia dividend tax credit (add lir											23			
ercentage of income not allocated to Britis 00% minus percentage on line 21	sh Columb	oia:						_		0/	0.4			
fultiply line 23 by the percentage on line 2	 γ						_	× =		<u> </u>	24	_		I
ine 22 minus line 25. If negative, enter "0"				Λ.	dinet	od Brit			io inc	ome tax				
ino 22 minus inte 23. ii negative, enter 0	•			A	ajuSi	eu Dill	usii CUII	uiiiD	ıa III(JIIIE LAX				
Residents of British Columbia only:														
inter the provincial foreign tax credit from														
ine 26 minus line 27 (if negative, enter "0"	Form T203	36, <i>P</i>	Provinci	ial or Teri	ritoria	l Forei	ign Tax C	Credi	t.	146	610 •	I –		I

Section T3BCMJ, British Columbia tax (continued)

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.

Enter the amount from line 28 on the previous page	9.			28
Enter the provincial logging tax credit from Form FIN 542, Logging Tax Return of Income.	(see instructions below) 1	4690 ●	29	
British Columbia allowable political contribution	n tax credit:			
Enter the credit calculated in the chart below.	(maximum \$500) 1	4670 ■ +	30	
Add lines 29 and 30.		=	<u> </u>	31
Line 28 minus line 31. If negative, enter "0".		British Colum	bia tax 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 claim this credit. On line 29 above, enter the number of the columbia credit.	nbia on which British Columbia l	logging tax is pay	able for this tax year, it may	be able

Chart for line 30 – British Columbia allowable politi	cal cont	tribution tax cı	edit —						
Total British Columbia political contributions made in 2	010		14671	•			33		
Determine the amount to enter on line 30 as follows:									
• if the trust's contributions (on line 33) are more tha	n \$1,150), enter \$500 or	line 30	; or					
• if the trust's contributions are \$1,150 or less, use the determine which one of the following columns to co		nt on line 33 to							
		If line 33 is \$100 or les	-	than \$1	33 is mo 00, but than \$5	not	thar	ne 33 is m n \$550, but re than \$1,	t not
Enter the trust's total contributions from line 33.	34								
Contribution base	35	_ c	00	_	100	00	_	550	00
Line 34 minus line 35	36	=		=			=		
Credit rate	37	× 75°	%	×	50%		×	33.33%	6
Multiply line 36 by line 37.	38	=		=					
Base credit	39	+ C	00	+	75	00	+	300	00
Allowable credit (line 38 plus line 39)	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 i	nter	vivos truete									
Use the amount on line 1 to determine w											
following columns you have to complete.	IICII	one or the		mara than \$40	070	m 0 r	than CO1 (244			
·				more than \$40 , but not more t			than \$81, 9 not more th	-			
If the amount from line 1 is:		\$40,970 or le	SS	\$81,941	iidii		\$127,021	iuii	mor	e than \$127	,021
		·								-	
Enter the amount from line 1.	2										
Base amount	3	- 0	00	- 40,970	00	_	81,941	00	_	127,021	00
ine 2 minus line 3	4	=		=		=			=		
Rate	5	× 7.04%	6	× 9.689	%	×	11.449	6	×	12.76%	6
Multiply the amount on line 4 by the rate on line 5.	6	=		=		=			=		
Гах on base amount	7	+ 0	00	+ 2,884	1 00	+	6,850	00	+	12,007	00
Yukon tax on taxable income											
line 6 plus line 7)	8	=		=		=			=		
nter vivos trusts (other than grandfather			4.		1		40 700/				ı
/ukon tax on taxable income:	- ((Amount from lir	ne 1)			<u>×</u>	12.76%	=			
/ukan tay an tayahla ingama (lina 0 ar lin	- O\							4 4004 -	•		ı
Yukon tax on taxable income (line 8 or line	3 9)							14801			
Donations and gifts tax credit											
otal donations and gifts:											
Line 17A of Schedule 11 14812											
On the first \$200 or less			×	7.04% =			1	11			
On the remainder			×	12.76% =		+		— ;; 12			
Donations and gifts tax credit (line 11 p	lus li	ne 12)	-		14814 ■	=		— 13			
/ukon dividend tax credit:		,						_			
Line 24 of Schedule 8			×	35.44% =	14818 ■	+		14			
Line 31 of Schedule 8			×	22.24% =	14815 ■	+		 15			
Yukon minimum tax carryover:		<u> </u>				-	•				
Line 30 of Schedule 11			×	44% =	14816 ■	+		16			
Add lines 13 to 16.		•				=		_ ▶	_		
ine 10 minus line 17. If negative, enter "C)".				-				=		
ukon additional tax for minimum tax purp	oses	5		(Amount M from	Chart 3	of Sch	edule 12)	14802	+		
Add lines 18 and 19.								14805] =		
Percentage of income allocated to Yukon		n column 5 of th	e cha					_	×	9	6
Multiply line 20 by the percentage on line	21.			Adjı	usted Y	ukon i	ncome ta	<u>X</u>	=		
Yukon surtax							1				
Amount from line 22						0.000	23				
Base amount	"O"					6,000					
Line 23 minus line 24. If negative, enter Rate	0.					5°	25 % 26				
Multiply line 25 by the rate on line 26.					^	5	70 20	14790	1 _		ı
Add lines 22 and 27.								14790	4 <u>-</u>		
		fausieus tavy sus s	dia for a sa	- Farra T0000				-	_		
Residents of Yukon only : Enter the territ Provincial or Territorial Foreign Tax Credit		toreign tax cred	it tron		810 •		1	29			
		rodit:		<u>E</u>	OIU C			_ 29			
/ukon allowable political contribution t Enter the credit calculated in the chart on			(m	aximum \$500) 14	l820.■ ⁻	_	1	30			
	a 15 1	ioni page.	(111)	aximum \$500) E	:02U =			_ 30	_		I
Add lines 29 and 30											1
Add lines 29 and 30. Line 28 minus line 31. If negative, enter "C)".				_		ukon tax	14840	1=		

Section T3YTMJ, Yukon tax (continued)

Total Yukon political contributions made in 2010		14821 •			33					
Determine the amount to enter on line 30 (on the pa	revious	page) as	s follows:							
• if the trust's contributions (on line 33) are more	than \$1,	150 , en	ter \$500 (on line	30; or					
 if the trust's contributions are \$1,150 or less, us to determine which one of the following columns 			n line 33							
			ine 33 is 00 or less		than \$	33 is mo 100, but than \$5	not	than	ne 33 is mo \$550, but e than \$1,	not
Enter the trust's total contributions from line 33.	34			\neg						
Contribution base	 35	_	0 (00	-	100	00	_	550	00
Line 34 minus line 35		=			=			=		
Credit rate	37	×	75%		×	50%		×	33.33%	,
Multiply line 36 by line 37.		=			=			=		
Base credit		+	0 (00	+	75	00	+	300	00
Allowable credit (line 38 plus line 39)	40	=			=			=		

Yukon Research and Development Tax Credit
On line 91 of the trust's return, enter the amount of credit from Form T1232, Yukon Research and Development Tax Credit (Individuals). Include a copy of Form T1232 with the return.

Section T3NTMJ, Northwest Territories tax

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

Testamentary trusts or grandfathered in Use the amount on line 1 to determine who belowing columns you have to complete. The amount from line 1 is: Enter the amount from line 1.												
the amount from line 1 is:												
					more than \$27	7 106		than \$74 9	21/			
					more than \$37,106, more than \$74,214, but not more than but not more than							
Enter the amount from line 1.	\$37,106 or less				\$74,214	\$120,656			mor	e than \$120 ,	,656	
Enter the amount from line 1.					<u> </u>							
	2											
Base amount	3	_	0	00	- 37,106	6 00	_	74,214	00	_	120,656	00
ine 2 minus line 3	4	=			=		=			=		
Rate	5	×	5.9%	6	× 8.6°	5%	×	12.2%	6	×	14.05%	6
fultiply the amount on line 4 by the rate on line 5.	6	=			=		=			=		
ax on base amount	7	+	0	00	+ 2,189	9 00	+	5,381	00	+	11,046	00
lorthwest Territories tax on taxable												
ncome (line 6 plus line 7)	8	=			=		=			=		
nter vivos trusts (other than grandfather	red)											
lorthwest Territories tax on taxable income:		(Amount fro	m lir	ne 1)			×	14.05% :	=			
									_			
Iorthwest Territories tax on taxable incon	ne (lii	na 8 or lina	Q١						14701	1		
Oonations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less	.			×	5.9% =				11			
otal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less	•						+		11			
otal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder				×××	5.9% = 14.05% =	14714 ■	+		11 12			
otal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less						14714 ■			11			
Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 p					14.05% =		=		11 12			-
Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 p				×	14.05% = 37.06% =	14714 ■ 14718 ■ 14715 ■	+		11 12 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 p Northwest Territories dividend tax credit: Line 24 of Schedule 8	olus li			×	14.05% = 37.06% =	14718 ■	+		11 12 13			
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 p Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8	olus li			×	14.05% = 37.06% =	14718 ■	+++		11 12 13			
Total donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 planthwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Iorthwest Territories minimum tax carryon	olus li			<u>×</u> <u>×</u> <u>×</u>	14.05% = 37.06% = 30% =	14718 ■ 14715 ■	+++		11 12 13 14 15			
Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 planthwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryon Line 30 of Schedule 11	ver:			<u>×</u> <u>×</u> <u>×</u>	14.05% = 37.06% = 30% =	14718 ■ 14715 ■	= + +		11 12 13 14 15	<u> </u>		
Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 p Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryon Line 30 of Schedule 11 Add lines 13 to 16.	ver:	ne 12)		<u>×</u> <u>×</u> <u>×</u>	14.05% = 37.06% = 30% =	14718 ■ 14715 ■ 14716 ■	+ + +	edule 12)	11 13 14 15 16	<u>-</u>		
Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 p Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryon Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "Control of Schedule 11"	ver:	ne 12)		<u>×</u> <u>×</u> <u>×</u>	14.05% = 37.06% = 30% = 45% =	14718 ■ 14715 ■ 14716 ■	+ + +	edule 12)	11 13 14 15 16	<u>-</u>		
Cotal donations and gifts: Line 17A of Schedule 11 On the first \$200 or less On the remainder Conations and gifts tax credit (line 11 p Northwest Territories dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Northwest Territories minimum tax carryon Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter "Colorthwest Territories additional tax for minus line 17 of Schedule 12.	ver:	ne 12)	oses	<u>×</u> <u>×</u> <u>×</u> <u>×</u>	14.05% = 37.06% = 30% = 45% =	14718 ■ 14715 ■ 14716 ■	+ + + =	,	11 13 14 15 16 147021	<u>-</u>	9/	6

Section T3NTMJ, Northwest Territories tax (continued)

30 - 0 00 - 100 00	otal Northwest Territories political contributions made in				721 •			_ 28
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 more than \$100, but not more than \$900 Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the trust's total contributions from line 28. Contribution base Inter the	Determine the amount to enter on line 24 on the previous	s page as	tollows	:				
to determine which one of the following columns to complete. If line 28 is some than \$100, but not more than \$900 Inter the trust's total contributions from line 28. Contribution base in 29 minus line 30	if the trust's contributions (on line 28) are more than \$	900 , enter	\$500	on line 24;	or			
30 - 0 00 - 100 00	· · · · · · · · · · · · · · · · · · ·		lf I			than \$	100, but	not
ine 29 minus line 30 iredit rate 32 × 100% fultiply line 31 by line 32. ase credit 31 =	Enter the trust's total contributions from line 28.	29						
32 × 100%	Contribution base	30	_	0 (00	_	100	00
Solution	ne 29 minus line 30	31	=			=		
ase credit	redit rate	32	×	100%		×	50%	, 0
	Multiply line 31 by line 32.	_ 33	=			=		
llowable credit (line 33 plus line 34) 35 = = 3	ase credit	_	+	0 (00	+	100	00
	llowable credit (line 33 plus line 34)	_ 35	=			=		

Line 25 – Unused risk capital investment tax cred	it ————		
Unused risk capital investment tax credit from previous	s 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	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.

Testamentary trusts or grandfathere	d in	ter vivos trusts	S										
Use the amount on line 1 to determine	whic	ch one of the											
following columns you have to complet	te.			r	more than \$39,0	065 ,	more	than \$78 ,	130,				
					but not more th	nan		not more th	nan				
If the amount from line 1 is:	-	\$39,065 or les	SS	_	\$78,130			\$127,021		moi	re than \$127	,021	_
Enter the amount from line 1.	_			Г									٦.
	_ 2				00.005	00		70.400	00		107.001	00	1 2
Base amount Line 2 minus line 3	- 3 - 4	= 0	00		39,065	00	=	78,130	00	=	127,021	00	┥ `
	_		\vdash	>		,	X			×	44.50	,	؛ ا
Rate	- 5	× 4%	1		1 /	0	=	9%	0	-	11.5%	⁄o T	5
Multiply the amount on line 4 by the rate on line 5.	- 6						+	4.007			0.007	00	1
Tax on base amount	. 7	+ 0	00	+	l 1,563	00	+	4,297	00	+	8,697	00	- 7
Nunavut tax on taxable income (line 6 plus line 7)	8	=		=	=		=			=] {
		-1\											
Inter vivos trusts (other than grandfat Nunavut tax on taxable income:	nere	•	n lin -	. 1)		I	V	11.5%	<u>. </u>			l	
Nunavut tax on taxable income:		(Amount fror	n iine)			<u>×</u>	11.5%	<u> </u>				= (
N		0)										ı	
Nunavut tax on taxable income (line 8	OI III	ie 9)							13701	Ц			_ '
	712 •	1											
Line 17A of Schedule 11 137 On the first \$200 or less	712 •			×	4% =				11				
Line 17A of Schedule 11 On the first \$200 or less On the remainder				×××	4% = 11.5% =	107/1	+		12	2			
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1						13714	_			2			
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit:				×	11.5% =		-		12 13	2			
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8				×	11.5% =	13718	= +		12 13 14	2 3 1			
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8				×	11.5% =		= +		12 13	2 3 1			
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover:				<u>×</u> <u>×</u> <u>×</u>	11.5% = 20% = 20% =	13718 13715	= + +		12 13 14 15	2 3 1			
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11				×	11.5% =	13718	+ + +		12 13 14	2 3 1		I	
On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16.	1 plu	us line 12)		<u>×</u> <u>×</u> <u>×</u>	11.5% = 20% = 20% =	13718 13715	= + +		12 13 14 15	2 3 1			_ 1
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente	1 plu	us line 12)		x x x	11.5% = 20% = 20% = 45% =	13718 13715 13716	+ + + =	shedule 1	12 13 14 15 16	- - =			_ 1
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente	1 plu	us line 12)		x x x	11.5% = 20% = 20% =	13718 13715 13716	+ + + =	chedule 1	12 13 14 15 16 16				_ 1
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19.	1 plu er "0" k pur	us line 12)		× × × × (11.5% = 20% = 20% = 45% =	13718 13715 13716 — m Char	+ + + = =	chedule 1	12 13 14 15 16		0		- - - - 2
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun	1 plu er "0" k pur	us line 12) rposes t (from column 5		× × × × (11.5% = 20% = 20% = 45% =	13718 13715 13716 m Char	+ + + + =		12 13 14 15 16 2) 13702 13705		9/	6	- - 1 - 2
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun	1 plu er "0" k pur	us line 12) rposes t (from column 5	5 of th	× × × × (11.5% = 20% = 20% = 45% =	13718 13715 13716 m Char	+ + + + =	chedule 1:	12 13 14 15 16 2) 13702 13705		9	6	- - - - 2
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun Multiply line 20 by the percentage on line	1 plu er "0" k pur	us line 12) rposes t (from column 5	5 of th	× × × × (11.5% = 20% = 20% = 45% =	13718 13715 13716 m Char	+ + + + =		12 13 14 15 16 2) 13702 13705		9	6	- - 1 - 2
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun Multiply line 20 by the percentage on line Residents of Nunavut only:	er "0" k pur navui	us line 12) poses t (from column 5		× × × × x ne cha	11.5% = 20% = 20% = 45% = (Amount K froint in Part 1 of the Adjustical Ad	13718 13715 13716 m Char	+ + + + =		12 13 14 15 16 2) 13702 13705		9	6	- - - - 4
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun Multiply line 20 by the percentage on line Residents of Nunavut only: Enter the territorial foreign tax credit from the series of the series	er "0" k pur navui	us line 12) poses t (from column 5		× × × × x ne cha	11.5% = 20% = 20% = 45% = (Amount K froint in Part 1 of the Adjustical Ad	13718 13715 13716 m Char this forr	+ + + + =		12 13 14 15 16 2) 13702 13705	- = + = × = =	9/	6	- - - - 4
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, enter Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nunavut line 20 by the percentage on line Residents of Nunavut only: Enter the territorial foreign tax credit from Foreign Tax Credit.	1 plu er "0" k pur navut ne 2	us line 12) poses t (from column 5 1.		× × × × x ne cha	11.5% = 20% = 20% = 45% = (Amount K froint in Part 1 of the Adjustical Ad	13718 13715 13716 m Char	+ + + + =		12 13 14 15 16 2) 13702 13705	- = + = × = =	9/	6	- - - - 4
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun Multiply line 20 by the percentage on line Residents of Nunavut only: Enter the territorial foreign tax credit fro Foreign Tax Credit. Nunavut allowable political contribu	1 plu er "0" x pur navui ne 2	us line 12) poses t (from column 5 1. form T2036, Pro tax credit:		× x x (ne chair	11.5% = 20% = 20% = 45% = (Amount K from the part 1 of t	13718 13715 13716 m Char this form sted N	+ + + =		12 13 14 15 16 2) 13702 13705 ax		9	6	- - 1 - 2
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun Multiply line 20 by the percentage on limited in the chart interesting the credit calculated in the chart	er "0" k pur navui ne 2	us line 12) poses t (from column 5 1. form T2036, Pro tax credit: ne next page.	ovinc	× × × × / / / / / / / / / /	11.5% = 20% = 20% = 45% = (Amount K from the part 1 of t	13718 13715 13716 m Char this form sted N	+ + + + + + + + + + + + + + + + + + +		12 13 14 15 16 2) 13702 13705 ax		9	6	- - 1 - 2
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun Multiply line 20 by the percentage on lin Residents of Nunavut only: Enter the territorial foreign tax credit fro Foreign Tax Credit. Nunavut allowable political contribu Enter the credit calculated in the chart Unused risk capital investment tax credit	er "0" k pur navui ne 2	us line 12) poses t (from column 5 1. form T2036, Pro tax credit: ne next page.	ovinc	× × × × / / / / / / / / / /	11.5% = 20% = 20% = 45% = (Amount K from the part 1 of t	13718 13715 13716 m Char this form sted N	+ + + =		12 13 14 15 16 2) 13702 13705 ax		9	6	
Line 17A of Schedule 11 On the first \$200 or less On the remainder Donations and gifts tax credit (line 1 Nunavut dividend tax credit: Line 24 of Schedule 8 Line 31 of Schedule 8 Nunavut minimum tax carryover: Line 30 of Schedule 11 Add lines 13 to 16. Line 10 minus line 17. If negative, ente Nunavut additional tax for minimum tax Add lines 18 and 19. Percentage of income allocated to Nun Multiply line 20 by the percentage on li Residents of Nunavut only: Enter the territorial foreign tax credit fro Foreign Tax Credit. Nunavut allowable political contribu Enter the credit calculated in the chart	1 plu er "0" k pur navui ne 2	us line 12) The poses It (from column 5 The poses It (from column 5 The poses The	ovinc	× × × × / / / / / / / / / /	11.5% = 20% = 20% = 45% = (Amount K from the part 1 of t	13718 13715 13716 m Char this form sted N	+ + + =		12 13 14 15 16 2) 13702 13705 ax	- = + = × = = = = = = = = = = = = = = = =	?	6	- - - - 4

Section T3NUMJ, Nunavut tax (continued)

Total Nunavut political contributions made in 2010		13620 •			28		
Determine the amount to enter on line 24 on the previous	ous page a	s follow	s:				
• if the trust's contributions (on line 28) are more than	1 \$900 , ent	er \$500	on line	24; or			
• if the trust's contributions are \$900 or less, use the to determine which one of the following columns to		line 28	3				
			ine 28 is 00 or less		than \$	28 is more 3100, but no than \$900	ot
Enter the trust's total contributions from line 28.	29						29
Contribution base	30	_	0	00	_	100 0	30
Line 29 minus line 30	31	=			=		31
Credit rate	32	×	100%	,	×	50%	32
Multiply line 31 by line 32.	33	=			=		33
Base credit		+	0	00	+	100 0	34
Allowable credit (line 33 plus line 34)	35	=			=		35

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.	+	ĺ	2
Enter the difficult from this or or coolien for the first or	· ·		_
Nova Scotia			
Enter the amount from line 31 of Section T3NSMJ in Part 3.	+		3
New Book and de			
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
Manitaka			
Manitoba Enter the amount from line 31 of Section T3MBMJ in Part 3.	+		6
Saskatchewan		1	
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		1	
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.	_	1	11
Effective amount normalities 27 of Section 15N1M5 in Fact 5.			••
Nunavut			
Enter the amount from line 27 of Section T3NUMJ in Part 3.	+		12
Provincial and territorial taxes			
Add lines 1 to 12. Enter this amount on line 82 of the T3 return.	=		13