

Information on Form T3MJ, *T3 Provincial and Territorial Taxes for 2007 – 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 2007 – 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 2007 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 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 2007 – MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2007 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2007 (use the date the trust left Canada if it ceased residence in 2007), 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 2007 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2007 T3 return, only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes applicable to the trust.

If the trust has to pay minimum tax, complete Schedule 12, *Minimum Tax*, and include it with the trust's return.

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

Part 1 – Allocating income to multiple jurisdictions

Enter the total net income from line 50 of the trust's return.

Business income earned in the year: Total of the amounts from lines 06 to 09 of the trust's return

Excess income: line 1 minus line 2. If negative, enter "0".

	1
–	2
=	3

Complete the following allocation chart:

In Column 2: Allocate the amount from line 2 to each province and territory where the trust had a permanent establishment in 2007. See Part XXVI of the *Income Tax Regulations* if you need further instructions.

If the trust is a resident of Quebec, it must allocate to Quebec any business income earned outside Canada in the year.

In Column 3: Allocate to the trust's province or territory of residence the amount from line 3, if any.

In Column 4: If the amount from line 1 is **equal** to or **greater** than line 2, add columns 2 and 3.

If the amount on line 1 is **less than** line 2, determine the percentage of income allocated to each jurisdiction in column 2. Then, multiply the amount on line 1 by each percentage, and enter the result in column 4.

In Column 5: Determine the percentage for each jurisdiction based on the income allocated in column 4.

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

- If the trust has income allocated to Quebec (line 6915) or to Other (line 6923) in column 4, complete the applicable section of Part 2.
- If the trust has income allocated to other provinces and territories, complete Parts 3 and 4.

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

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

Enter the trust's basic federal tax from line 31 of Schedule 11. _____ | _____ **4**

Federal surtax on income the trust earned outside Canada

Complete this section **only** if the trust has income allocated to Other (line 6923) in Part 1, **and** it is not subject to minimum tax.

Enter the amount from line 4.		5
Enter the percentage of income the trust allocated to Other on line 6923 (from column 5 of the chart in Part 1).	x	%
Multiply line 5 by the percentage on line 6.	=	7
Federal surtax rate	x	48%
Multiply line 7 by the rate on line 8. Federal surtax on income earned outside Canada	=	9
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.		10
Enter the percentage of income the trust allocated to Quebec on line 6915. (from column 5 of the chart in Part 1)	x	%
Multiply line 10 by the percentage on line 11.	=	12
Rate for the refundable Quebec abatement	x	16.5%
Multiply line 12 by the rate on line 13. Refundable Quebec abatement	=	14
Enter the amount from line 14 on line 87 of the trust's return.		

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NLMJ, Newfoundland and Labrador tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$29,886 or less	more than \$29,886, but not more than \$59,772	more than \$59,772
Enter the amount from line 1.	2		2
Base amount	3 - 0 00	- 29,886 00	- 59,772 00
Line 2 minus line 3	4 =	=	=
Rate	5 x 9.64%	x 14.98%	x 17.26%
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=
Tax on base amount	7 + 0 00	+ 2,881 00	+ 7,358 00
Newfoundland and Labrador tax on taxable income (line 6 plus line 7)	8 =	=	=

Inter vivos trusts (other than grandfathered)

Newfoundland and Labrador tax on taxable income (Amount from line 1) _____ × 17.26% = _____ **9**

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

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 13012			
On the first \$200 or less	× 9.64% =		11
On the remainder	× 17.26% =	+	12
Donations and gifts tax credit (line 11 plus line 12)	13014 =		13

Residents of Newfoundland and Labrador only:

Newfoundland and Labrador dividend tax credit:

Line 24 of Schedule 8	× 21.43% =	13018 +	14
Line 31 of Schedule 8	× 25% =	13015 +	15

Newfoundland and Labrador minimum tax carryover:

Line 30 of Schedule 11	× 64.3% =	13016 +	16
Add lines 13 to 16.	=		17

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

Newfoundland and Labrador additional tax for minimum tax purposes (Amount A from Chart 3 of Schedule 12) **13002** + _____ **19**

Add lines 18 and 19. _____ **13005** = _____ **20**

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

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

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

Adjustment for residents of Newfoundland and Labrador

Newfoundland and Labrador dividend tax credit (add lines 14 and 15.) _____ **23**

Percentage of income not allocated to Newfoundland and Labrador:
100% minus percentage on line 21 _____ × _____ % **24**

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3PEMJ, Prince Edward Island tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$31,369 or less	more than \$31,369, but not more than \$62,739	more than \$62,739
Enter the amount from line 1.	2		
Base amount	3	31,369 00	62,739 00
Line 2 minus line 3	4		
Rate	5	13.8%	16.7%
Multiply the amount on line 4 by the rate on line 5.	6		
Tax on base amount	7	3,074 00	7,403 00
Prince Edward Island tax on taxable income (line 6 plus line 7)	8		

Inter vivos trusts (other than grandfathered)

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

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

Donations and gifts tax credit

Total donations and gifts:

Line 17 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)		13114 =	13

Residents of Prince Edward Island only:

Prince Edward Island dividend tax credit:

Line 24 of Schedule 8	× 33.83% =	13118 +	14
Line 31 of Schedule 8	× 32.5% =	13115 +	15
Prince Edward Island minimum tax carryover:			
Line 30 of Schedule 11	× 57.5% =	13116 +	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 purposes (Amount D from Chart 3 of Schedule 12) **13102** + _____ **19**

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

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

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

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

Adjustment for residents of Prince Edward Island

Prince Edward Island dividend tax credit (add lines 14 and 15.) _____ **23**

Percentage of income not allocated to Prince Edward Island:
100% minus percentage on line 21 _____ × % **24**

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NSMJ, Nova Scotia tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$29,590 or less	more than \$29,590, but not more than \$59,180	more than \$59,180, but not more than \$93,000	more than \$93,000
Enter the amount from line 1.	2			2
Base amount	3	– 29,590 00	– 59,180 00	– 93,000 00
Line 2 minus line 3	4	=	=	=
Rate	5	x 8.79%	x 14.95%	x 17.5%
Multiply the amount on line 4 by the rate on line 5.	6	=	=	=
Tax on base amount	7	+ 0 00	+ 2,601 00	+ 7,025 00
Nova Scotia tax on taxable income (line 6 plus line 7)	8	=	=	=

Inter vivos trusts (other than grandfathered)

Nova Scotia tax on taxable income (Amount from line 1) _____ × 17.5% = _____ **9**

Nova Scotia tax on taxable income (line 8 or line 9) _____ **13201** _____ **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 13212			
On the first \$200 or less		x 8.79% =	11
On the remainder		x 17.5% =	12
Donations and gifts tax credit (line 11 plus line 12)		13214 =	13

Residents of Nova Scotia only:

Nova Scotia dividend tax credit:

Line 24 of Schedule 8		x 28.5% =	13218 +	14
Line 31 of Schedule 8		x 38.5% =	13215 +	15

Nova Scotia minimum tax carryover:

Line 30 of Schedule 11		x 57.5% =	13216 +	16
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Add lines 13 to 16. _____ = _____ **17**

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

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

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

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

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

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

Adjustment for residents of Nova Scotia

Nova Scotia dividend tax credit (add lines 14 and 15.) _____ **23**

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

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NSMJ, Nova Scotia tax (continued)

Enter the amount from line 26 on the previous page.

26

Nova Scotia surtax

Amount from line 26				27	
Base amount	-	10,000	00	28	
Line 27 minus line 28. If negative, enter "0".	=			29	
Rate	x	10%		30	
Multiply line 29 by the rate on line 30.	=			▶	13210
Add lines 26 and 31.					+ = 31
					= 32

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T2036.				13230	•			33
Total Nova Scotia political contributions				13241	•			34
Nova Scotia allowable political contribution tax credit:								
Line 34 × 75 % = maximum \$750				13240	■	+		35
Add lines 33 and 35.						=		▶
Line 32 minus line 36. If negative, enter "0".								- = 36
								Nova Scotia tax
								13260 = 37

Enter the amount from line 37 on line 3 in Part 4 of this form.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NBMJ, New Brunswick tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$34,186 or less	more than \$34,186, but not more than \$68,374	more than \$68,374, but not more than \$111,161	more than \$111,161
Enter the amount from line 1.	2			2
Base amount	3	34,186 00	68,374 00	111,161 00
Line 2 minus line 3	4	=	=	=
Rate	5	10.12%	15.48%	17.95%
Multiply the amount on line 4 by the rate on line 5.	6	=	=	=
Tax on base amount	7	0 00	3,460 00	8,752 00
New Brunswick tax on taxable income (line 6 plus line 7)	8	=	=	=

Inter vivos trusts (other than grandfathered)

New Brunswick tax on taxable income (Amount from line 1) _____ $\times 17.95\% =$ _____ **9**

New Brunswick tax on taxable income (line 8 or line 9) _____ **13301** _____ **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11	13312				
On the first \$200 or less		$\times 10.12\% =$			11
On the remainder		$\times 17.95\% =$	+		12
Donations and gifts tax credit (line 11 plus line 12)					13

Residents of New Brunswick only:

New Brunswick dividend tax credit:

Line 24 of Schedule 8		$\times 38.67\% =$	13318	+		14
Line 31 of Schedule 8		$\times 26.5\% =$	13315	+		15

New Brunswick minimum tax carryover:

Line 30 of Schedule 11		$\times 57\% =$	13316	+		16
Add lines 13 to 16.			=			17

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

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

Add lines 18 and 19. _____ **13305** _____ **20**

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

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

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

Adjustment for residents of New Brunswick

New Brunswick dividend tax credit (add lines 14 and 15.) _____ **23**

Percentage of income not allocated to New Brunswick:

100% minus percentage on line 21 _____ \times _____ % **24**

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

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

Residents of New Brunswick only:

Enter the provincial foreign tax credit from Form T2036. _____ **13330** _____ **27**

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3ONMJ, Ontario tax (continued)

Enter the amount from line 26 on the previous page. _____ 26

Ontario surtax

(Line 26 _____)	minus \$4,100) × 20% (if negative, enter "0") =	_____	27		
(Line 26 _____)	minus \$5,172) × 36% (if negative, enter "0") =	+	_____	28	
Add lines 27 and 28.		=	_____	▶	13410 + _____ 29
Add lines 26 and 29.					= _____ 30

Residents of Ontario only: Enter the provincial foreign tax credit from Form T2036. _____ 13430 • - _____ 31
 Line 30 minus line 31. If negative, enter "0". **Ontario tax** 13460 = _____ 32

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 26 on the previous page.

Adjustment for residents of Manitoba

Manitoba dividend tax credit (add lines 14 and 15 on the previous page.)

Percentage of income not allocated to Manitoba:

100% **minus** percentage on line 25 on the previous page

Multiply line 27 by the percentage on line 28.

Line 26 minus line 29 (if negative, enter "0"); **or**
if the trust **was not a resident of Manitoba**, enter the amount from line 26.

**Adjusted Manitoba
income tax**

26

27

28

29

30

Manitoba allowable political contribution tax credit:

Enter the credit calculated in the chart below.

(maximum \$650) 14140

31

Residents of Manitoba only:

Enter the provincial foreign tax credit from Form T2036.

14080 +

32

Add lines 31 and 32.

Line 30 minus line 33. If negative, enter "0".

Manitoba tax 14170

33
34

Enter the amount from line 34 on line 6 in Part 4 of this form.

Chart for line 31 – Manitoba allowable political contribution tax credit

Total Manitoba political contributions made in 2007

14141

35

Determine the amount to enter on line 31 as follows:

- if the trust's contributions (on line 35) are **more than \$1,275**, enter \$650 on line 31; or
- if the trust's contributions are **\$1,275 or less**, use the amount on line 35 to determine which **one** of the following columns to complete.

		If line 35 is \$400 or less	If line 35 is more than \$400, but not more than \$750	If line 35 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 35.	36				36
Contribution base	37	– 0 00	– 400 00	– 750 00	37
Line 36 minus line 37	38	=	=	=	38
Credit rate	39	x 75%	x 50%	x 33.33%	39
Multiply line 38 by line 39.	40	=	=	=	40
Base credit	41	+ 0 00	+ 300 00	+ 475 00	41
Allowable credit – line 40 plus line 41	42	=	=	=	42

Enter this amount on line 31.

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

Co-operative education tax credit

A trust can claim this credit if it paid salaries or wages to an employee for a qualifying work placement in 2007 for work performed, or to a graduate for a period of qualifying employment that ended in 2007.

On line 91 of the trust's return, enter the total credits shown on all your Slips T2CETC (MAN.), *Co-operative Education Tax Credit*. Include your Slips T2CETC (MAN.) with the trust's return.

Odour-control tax credit

A trust can claim this credit if, in 2007, it was carrying on the business of farming in Manitoba and it incurred eligible odour-control expenditures.

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3SKMJ, Saskatchewan tax (continued)

Enter the amount from line 28 on the previous page.

Residents of Saskatchewan only:

Enter the provincial foreign tax credit from Form T2036. 14290 • 29

Enter the trust's unused Saskatchewan royalty tax rebate from line 27 of the trust's 2006 Form T82, *Saskatchewan Royalty Tax Rebate*. 14310 • + 30

Saskatchewan allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$650) 14320 ■ + 31

Add lines 29 to 31. = ▶ 32

Line 28 minus line 32. If negative, enter "0". = 33

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

For investments in venture capital corporations that are registered in Saskatchewan:

Enter the trust's tax credit from Slip T2C(SASK.) (maximum \$1,000) 34

For investments in venture capital corporations that are registered federally only:

Enter the trust's tax credit from Slip T2C(SASK.) (maximum \$525) + 35

Add lines 34 and 35. (maximum \$1,000) = ▶ 36

Line 33 minus line 36. If negative, enter "0". Saskatchewan tax 14303 • = 37

Enter the amount from line 37 on line 7 in Part 4 of this form.

Chart for line 31 – Saskatchewan allowable political contribution tax credit

Total Saskatchewan political contributions made in 2007 14321 • 38

Determine the amount to enter on line 31 as follows:

- if the trust's contributions (on line 38) are **more than \$1,275**, enter \$650 on line 31; or
- if the trust's contributions are **\$1,275 or less**, use the amount on line 38 to determine which **one** of the following columns to complete.

		If line 38 is \$400 or less	If line 38 is more than \$400, but not more than \$750	If line 38 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 38.	39				39
Contribution base	40	0 00	400 00	750 00	40
Line 39 minus line 40	41	=	=	=	41
Credit rate	42	x 75%	x 50%	x 33.33%	42
Multiply line 41 by line 42.	43	=	=	=	43
Base credit	44	0 00	300 00	475 00	44
Allowable credit – line 43 plus line 44	45	=	=	=	45
Enter this amount on line 31.					

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3ABMJ, Alberta tax (continued)

Enter the amount from line 19 on the previous page.

19

Residents of Alberta only:

Enter the provincial foreign tax credit from Form T2036.

14510 •

20

Alberta allowable political contribution tax credit

Enter the trust's Alberta political contributions made in 2007 from the official receipt called *Annual Contribution*.

14521 •

21

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

22

Enter the trust's Alberta political contributions made in 2007 from the official receipt called

Senatorial Selection Campaign Contribution.

14522 •

23

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

24

Add lines 22 and 24.

Alberta allowable political contribution tax credit

14520 • =

▶

+

25

Subtotal (add lines 20 and 25.)

=

▶

26

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

=

27

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

14440 •

28

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

Alberta tax 14540

=

29

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

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

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

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

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

		If the amount is \$200 or less	If the amount is more than \$200, but not more than \$1,100	If the amount is more than \$1,100, but not more than \$2,300	
Total Alberta political contributions from line 21 or 23	30				30
Contribution base	31	0 00	200 00	1100 00	31
Line 30 minus line 31	32	=	=	=	32
Credit rate	33	x 75%	x 50%	x 33.33%	33
Multiply line 32 by line 33.	34	=	=	=	34
Base credit	35	+ 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 from line 23 of the trust's 2006 Form T79, *Alberta Royalty Tax Rebate (Individuals)*.

x 10% =

37

Enter the amount from line 37 on line 28.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3BCMJ, British Columbia tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which one of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.	If line 1 is \$34,397 or less		If line 1 is more than \$34,397, but not more than \$68,794		If line 1 is more than \$68,794, but not more than \$78,984		If line 1 is more than \$78,984, but not more than \$95,909		If line 1 is more than \$95,909	
Line 2 minus line 3 (cannot be negative)	-	0 00	-	34,397 00	-	68,794 00	-	78,984 00	-	95,909 00
Multiply line 4 by the rate on line 5.	x	5.7%	x	8.65%	x	11.1%	x	13%	x	14.7%
Tax on income base	+	0 00	+	1,961 00	+	4,936 00	+	6,067 00	+	8,267 00
British Columbia tax on taxable income Add lines 6 and 7.	=		=		=		=		=	

Inter vivos trusts (other than grandfathered)

British Columbia tax on taxable income (Amount from line 1) _____ $\times 14.7\% =$ _____ **9**

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

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 14612				
On the first \$200 or less	x	5.7% =		11
On the remainder	x	14.7% =	+	12

Donations and gifts tax credit (line 11 plus line 12) **14614** = _____ **13**

Residents of British Columbia only:

British Columbia dividend tax credit:

Line 24 of Schedule 8	x	38.67% =	14618 +	14
Line 31 of Schedule 8	x	25.5% =	14615 +	15

British Columbia minimum tax carryover:

Line 30 of Schedule 11	x	38% =	14616 +	16
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Add lines 13 to 16. _____ = _____ **17**

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

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

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

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

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

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

Adjustment for residents of British Columbia

British Columbia dividend tax credit (add lines 14 and 15.) _____ **23**

Percentage of income not allocated to British Columbia:

100% minus percentage on line 21 _____ \times % **24**

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

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

Residents of British Columbia only: Enter the provincial foreign tax credit from Form T2036. **14610** - _____ **27**

Line 26 minus line 27 _____ = _____ **28**

Enter the British Columbia royalty and deemed income addition to tax (negative amount on line 4 of Form T81(IND)). (see instructions on next page.) **14621** + _____ **29**

Add lines 28 and 29. _____ = _____ **30**

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3BCMJ, British Columbia tax (continued)

Enter the amount from line 30 on the previous page.

Enter the provincial logging tax credit from Form FIN542 (see instructions below.)	14690 •				31
British Columbia royalty and deemed income rebate (positive amount on line 4 of Form T81(IND)) (see instructions below.)	14620 •	+			32
British Columbia allowable political contribution tax credit:					
Enter the credit calculated in the chart below. (maximum \$500)	14670 ■	+			33
Add lines 31 to 33.		=			34
Line 30 minus line 34. If negative, enter "0".					35
	British Columbia tax		14680	=	

Enter the amount from line 35 on line 9 in Part 4 of this form.

Line 29 & Line 32 – Royalty and deemed income rebate

If the trust has a royalty and deemed income rebate, it can only claim the rebate if its tax year started before 2007.

Line 31 – Logging tax credit

If the trust has logging operations in British Columbia on which British Columbia logging tax is payable for this tax year, it may be able to claim this credit. On line 31 of this form, enter the provincial credit allowable from Form FIN542, *Logging Tax Return of Income*. Include a copy of Form FIN542 with the trust's return.

Chart for line 33 – British Columbia allowable political contribution tax credit

Total British Columbia political contributions made in 2007 14671 • 36

Determine the amount to enter on line 33 as follows:

- if the trust's contributions (on line 36) are **more than \$1,150**, enter \$500 on line 33; or
- if the trust's contributions are **\$1,150 or less**, use the amount on line 36 to determine which **one** of the following columns to complete.

		If line 36 is \$100 or less	If line 36 is more than \$100, but not more than \$550	If line 36 is more than \$550, but not more than \$1,150	
Enter the trust's total contributions from line 36.	37				37
Contribution base	38	– 0 00	– 100 00	– 550 00	38
Line 37 minus line 38	39	=	=	=	39
Credit rate	40	× 75%	× 50%	× 33.33%	40
Multiply line 39 by line 40.	41	=	=	=	41
Base credit	42	+ 0 00	+ 75 00	+ 300 00	42
Allowable credit – line 41 plus line 42	43	=	=	=	43

Enter this amount on line 33.

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

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3YTMJ, Yukon tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$37,178 or less	more than \$37,178, but not more than \$74,357	more than \$74,357, but not more than \$120,887	more than \$120,887
Enter the amount from line 1.	2			2
Base amount	3	37,178	74,357	120,887
Line 2 minus line 3	4			
Rate	5	9.68%	11.44%	12.76%
Multiply the amount on line 4 by the rate on line 5.	6			
Tax on base amount	7	2,617	6,216	11,539
Yukon tax on taxable income (line 6 plus line 7)	8			

Inter vivos trusts (other than grandfathered)

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

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

Donations and gifts tax credit

Total donations and gifts:

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

Yukon 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:

Line 30 of Schedule 11		× 44% =	14816	16
Add lines 13 to 16.				17

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

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

Add lines 18 and 19. _____ **14805** = _____ **20**

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

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

Yukon surtax

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

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036. _____ **14810** **29**

Yukon allowable political contribution tax credit:

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

Add lines 29 and 30. _____ **Yukon tax** **14840** = _____ **31**

Line 28 minus line 31. If negative, enter "0". _____ **32**

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

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3YTMJ, Yukon tax (continued)

Chart for line 30 – Yukon allowable political contribution tax credit

Total Yukon political contributions made in 2007 14821 33

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

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

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

Enter this amount on line 30 on the previous page.

In addition to the credits included here, the trust may also be eligible for the following credits if it is a resident of the Yukon (include the completed forms with the trust's return):

- Mineral exploration tax credit (use Form T1199); and
- Research and development tax credit (use Form T1232).

Claim these two tax credits on line 91 of the trust's return. For the mineral exploration tax credit, enter the amount of credit from Form T1199, *Yukon Mineral Exploration Tax Credit*, on line 91. For the research and development tax credit, enter the amount of credit from Form T1232, *Yukon Research and Development Tax Credit (Individuals)*, on line 91. In both cases, specify the type of credit in the blank space provided at line 91 and include a copy of the form with the return.

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NTMJ, Northwest Territories tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$35,315 or less	more than \$35,315, but not more than \$70,631	more than \$70,631, but not more than \$114,830	more than \$114,830
Enter the amount from line 1.	2			2
Base amount	3 - 0 00	- 35,315 00	- 70,631 00	- 114,830 00 3
Line 2 minus line 3	4 =	=	=	= 4
Rate	5 x 5.9%	x 8.6%	x 12.2%	x 14.05% 5
Multiply line 4 by the rate on line 5.	6 =	=	=	= 6
Tax on base amount	7 + 0 00	+ 2,084 00	+ 5,121 00	+ 10,513 00 7
Northwest Territories tax on taxable income (line 6 plus line 7)	8 =	=	=	= 8

Inter vivos trusts (other than grandfathered)

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

Northwest Territories tax on taxable income (line 8 or line 9) _____ **14701** = _____ **10**

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 14712 ●				
On the first \$200 or less		x 5.9% =		11
On the remainder		x 14.05% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			14714 =	13

Northwest Territories dividend tax credit:

Line 24 of Schedule 8		x 37.06% =	14718 +	14
Line 31 of Schedule 8		x 30% =	14715 +	15

Northwest Territories minimum tax carryover:

Line 30 of Schedule 11		x 45% =	14716 +	16
Add lines 13 to 16.			=	17

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

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

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

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

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

Residents of Northwest Territories only:

Enter the provincial foreign tax credit from Form T2036. _____ **14710** ● _____ **23**

Northwest Territories allowable political contribution tax credit:

Enter the credit calculated in the chart on the next page. (maximum \$500) **14720** + _____ **24**

Add lines 23 and 24. _____ = _____ **25**

Line 22 minus line 25. If negative, enter "0". _____ = _____ **26**

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NTMJ, Northwest Territories tax (continued)

Enter the amount from line 26 on the previous page.

26

Risk capital investment tax credit

Labour-sponsored venture capital corporation tax credit

Cost of shares from

Slip T2C(NWT) (maximum \$100,000) **14749** **A**

Enter the amount from line A or

\$5,000, whichever is **less**.

Line A minus line B **B** × 15% = **27**

C × 30% = **28**

Community-endorsed venture capital corporation and territorial business corporation direct investment tax credits

Cost of shares from

Slip T2C(NWT) (maximum \$100,000) **14754** × 30% = **29**

Add: Unused risk capital investment tax credit from previous years **14755** + **30**

Add lines 27 to 30. = **31**

Annual limit 30,000 | 00 **32**

Amount from line 27 - **33**

Line 32 minus line 33 = **34**

Enter the amount from line 31 or 34, whichever is **less**. **Risk capital investment tax credit** **14753** - **35**

Line 26 minus 35. If negative, enter "0". **Northwest Territories tax** **14740** = **36**

Enter the amount from line 36 on line 11 in Part 4 of this form.

Unused risk capital investment tax credit

Enter the amount from line 31. **37**

Enter the amount from line 35. - **38**

Line 37 minus line 38 **Total credit available for carryover** **14756** = **39**

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

Total Northwest Territories political contributions made in 2007 **14721** **40**

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

- if the trust's contributions (on line 40) are **more than \$900**, enter \$500 on line 24; or
- if the trust's contributions are **\$900 or less**, use the amount on line 40 to determine which **one** of the following columns to complete.

	If line 40 is \$100 or less		If line 40 is more than \$100, but not more than \$900	
Enter the trust's total contributions from line 40.	41			41
Contribution base	42	= 0 00	= 100 00	42
Line 41 minus line 42	43	=	=	43
Credit rate	44	x 100%	x 50%	44
Multiply line 43 by line 44.	45	=	=	45
Base credit	46	+ 0 00	+ 100 00	46
Allowable credit – line 45 plus line 46	47	=	=	47

Enter this amount on line 24 on the previous page.

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NUMJ, Nunavut tax

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

Taxable income (line 56 of the return) _____ **1**

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$37,178 or less	more than \$37,178 , but not more than \$74,357	more than \$74,357 , but not more than \$120,887	more than \$120,887
Enter the amount from line 1.	2			2
Base amount	3 0 00	37,178 00	74,357 00	120,887 00
Line 2 minus line 3	4 =	=	=	=
Rate	5 x 4%	x 7%	x 9%	x 11.5%
Multiply line 4 by the rate on line 5.	6 =	=	=	=
Tax on base amount	7 + 0 00	+ 1,487 00	+ 4,090 00	+ 8,277 00
Nunavut tax on taxable income (line 6 plus line 7)	8 =	=	=	=

Inter vivos trusts (other than grandfathered)

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

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

Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11	13712				
On the first \$200 or less		x 4% =			11
On the remainder		x 11.5% =	+		12
Donations and gifts tax credit (line 11 plus line 12)			=		13

Nunavut dividend tax credit:

Line 24 of Schedule 8		x 20% =	13718	+		14
Line 31 of Schedule 8		x 20% =	13715	+		15

Nunavut minimum tax carryover:

Line 30 of Schedule 11		x 45% =	13716	+		16
Add lines 13 to 16.			=			17

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

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

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

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

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

Residents of Nunavut only:

Enter the provincial foreign tax credit from Form T2036. _____ **13550** **23**

Nunavut allowable political contribution tax credit:

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

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

Add lines 23 to 25. _____ = _____ **26**

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

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

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NUMJ, Nunavut tax (continued)

Chart for line 24 – Nunavut allowable political contribution tax credit

Total Nunavut political contributions made in 2007 13620 **28**

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

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

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

Enter this amount on line 24 on the previous page.

Line 25 – Unused risk capital investment tax credit

A trust can claim the following unused Nunavut tax credits:

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

The trust may not need to use the entire amount of the unused credit to reduce the territorial tax payable to zero. In this case, it can carry forward the unused amount up to seven years after the year in which the investment was made. If the trust wants to carry an amount forward, include a letter with the trust's return telling us:

- the amount of the carryforward;
- the year(s) of the original investment; and
- the year(s) to which the trust wants the amount applied.

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

Part 4 – Provincial and territorial taxes

Newfoundland and Labrador

Enter the amount from line 34 of Section T3NLMJ in Part 3.

_____ | _____ 1

Prince Edward Island

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

+ _____ | _____ 2

Nova Scotia

Enter the amount from line 37 of Section T3NSMJ in Part 3.

+ _____ | _____ 3

New Brunswick

Enter the amount from line 28 of Section T3NBMJ in Part 3.

+ _____ | _____ 4

Ontario

Enter the amount from line 32 of Section T3ONMJ in Part 3.

+ _____ | _____ 5

Manitoba

Enter the amount from line 34 of Section T3MBMJ in Part 3.

+ _____ | _____ 6

Saskatchewan

Enter the amount from line 37 of Section T3SKMJ in Part 3.

+ _____ | _____ 7

Alberta

Enter the amount from line 29 of Section T3ABMJ in Part 3.

+ _____ | _____ 8

British Columbia

Enter the amount from line 35 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 36 of Section T3NTMJ in Part 3.

+ _____ | _____ 11

Nunavut

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

+ _____ | _____ 12

Provincial and territorial taxes

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

_____ | _____ 13