

## Information on Form T3MJ, *T3 Provincial and Territorial Taxes for 2008 – 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 2008 – 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 2008 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 2008 – MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2008 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2008 (use the date the trust left Canada if it ceased residence in 2008), 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 2008 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2008 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 2008. 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			
<b>Totals</b>				<b>100%</b>

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

### Refundable Quebec abatement

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

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

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3NLMJ, Newfoundland and Labrador tax

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

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

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$30,215 or less	more than \$30,215 but not more than \$60,429	more than \$60,429
Enter the amount from line 1.	<b>2</b>		<b>2</b>
Base amount	<b>3</b> - 0 00	- 30,215 00	- 60,429 00
Line 2 minus line 3	<b>4</b> =	=	=
Rate	<b>5</b> × 8.2%	× 13.3%	× 16%
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=
Tax on base amount	<b>7</b> + 0 00	+ 2,478 00	+ 6,496 00
<b>Newfoundland and Labrador tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=

### Inter vivos trusts (other than grandfathered)

**Newfoundland and Labrador tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 16% = \_\_\_\_\_ 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 <b>13012</b> •			
On the first \$200 or less	× 8.2% =		<b>11</b>
On the remainder	× 16% =	+	<b>12</b>
<b>Donations and gifts tax credit</b> (line 11 plus line 12)		<b>13014</b> =	<b>13</b>

### Residents of Newfoundland and Labrador only:

Newfoundland and Labrador dividend tax credit:

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

Newfoundland and Labrador minimum tax carryover:

Line 30 of Schedule 11	× 54.7% =	<b>13016</b> +	<b>16</b>
Add lines 13 to 16.		=	<b>17</b>

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 T3NLMJ, Newfoundland and Labrador tax (continued)

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

**Residents of Newfoundland and Labrador only:**

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

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

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

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

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

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

### Residents of Prince Edward Island only:

Prince Edward Island dividend tax credit:

Line 24 of Schedule 8	× 33.83% =	<b>13118</b>	+		<b>14</b>
Line 31 of Schedule 8	× 21.5% =	<b>13115</b>	+		<b>15</b>

Prince Edward Island minimum tax carryover:

Line 30 of Schedule 11	× 57.5% =	<b>13116</b>	+		<b>16</b>
------------------------	-----------	--------------	---	--	-----------

Add lines 13 to 16.

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

Prince Edward Island additional tax for minimum tax purposes (Amount D from Chart 3 of Schedule 12) **13102** + \_\_\_\_\_ **19**

Add lines 18 and 19. **13105** = \_\_\_\_\_ **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 T3PEMJ, Prince Edward Island tax (continued)

Enter the amount from line 26 on the previous page.

26

### Prince Edward Island surtax

Amount from line 20					27
Base amount	-	12,500	00		28
Line 27 minus line 28. If negative, enter "0".	=				29
Rate	x	10%			30
Multiply line 29 by the rate on line 30.	=				31
Multiply line 31 by the percentage on line 21.	x		%	▶	13110 ■ +
Add lines 26 and 32.	=				32
					33

### Residents of Prince Edward Island only:

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

13130 •

34

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

Enter the credit calculated in the chart below.

(maximum \$500)

13140 ■ +

35

Add lines 34 and 35.

=

36

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

▶

37

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

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

Total Prince Edward Island political contributions made in 2008

13141 •

38

Determine the amount to enter on line 35 as follows:

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

		If line 38 is \$100 or less	If line 38 is more than \$100, but not more than \$550	If line 38 is more than \$550, but not more than \$1,150		
Enter the trust's total contributions from line 38.	39				39	
Contribution base	40	-	0 00	-	100 00	40
Line 39 minus line 40	41	=		=	550 00	41
Credit rate	42	x	75%	x	33.33%	42
Multiply line 41 by line 42.	43	=		=		43
Base credit	44	+	0 00	+	75 00	44
Allowable credit – line 43 plus line 44	45	=		=	300 00	45
Enter this amount on line 35.						

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3NSMJ, Nova Scotia tax

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

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

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$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	× 8.79%	× 14.95%	× 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
<b>Nova Scotia tax on taxable income</b> (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 <b>13212</b>				
On the first \$200 or less		× 8.79% =		11
On the remainder		× 17.5% =	+	12
<b>Donations and gifts tax credit</b> (line 11 plus line 12)			<b>13214</b> =	13

### Residents of Nova Scotia only:

Nova Scotia dividend tax credit:

Line 24 of Schedule 8		× 28.5% =	<b>13218</b> +	14
Line 31 of Schedule 8		× 38.5% =	<b>13215</b> +	15

Nova Scotia minimum tax carryover:

Line 30 of Schedule 11		× 57.5% =	<b>13216</b> +	16
------------------------	--	-----------	----------------	----

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	×	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, *Provincial or Territorial Foreign Tax Credit*.

				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.				=	▶ - 36
Line 32 minus line 36. If negative, enter "0".					= 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:	\$34,836 or less	more than \$34,836, but not more than \$69,673	more than \$69,673, but not more than \$113,273	more than \$113,273
Enter the amount from line 1.	<b>2</b>			<b>2</b>
Base amount	<b>3</b> - 0 00	- 34,836 00	- 69,673 00	- 113,273 00 <b>3</b>
Line 2 minus line 3	<b>4</b> =	=	=	= <b>4</b>
Rate	<b>5</b> × 10.12%	× 15.48%	× 16.8%	× 17.95% <b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=	= <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 3,525 00	+ 8,918 00	+ 16,243 00 <b>7</b>
<b>New Brunswick tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=	= <b>8</b>

### Inter vivos trusts (other than grandfathered)

**New Brunswick tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 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 <b>13312</b> •				
On the first \$200 or less		× 10.12% =		<b>11</b>
On the remainder		× 17.95% =	+	<b>12</b>
<b>Donations and gifts tax credit</b> (line 11 plus line 12)			=	<b>13</b> <b>13314</b> ■

### Residents of New Brunswick only:

New Brunswick dividend tax credit:

Line 24 of Schedule 8		× 38.67% =	<b>13318</b> ■ +	<b>14</b>
Line 31 of Schedule 8		× 26.5% =	<b>13315</b> ■ +	<b>15</b>

New Brunswick minimum tax carryover:

Line 30 of Schedule 11		× 57% =	<b>13316</b> ■ +	<b>16</b>
------------------------	--	---------	------------------	-----------

Add lines 13 to 16. \_\_\_\_\_ = \_\_\_\_\_ **17**

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

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

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

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

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

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

### Adjustment for residents of New Brunswick

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

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

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

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

### Residents of New Brunswick only:

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

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

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

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3ONMJ, Ontario tax

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

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

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$36,020 or less	more than \$36,020, but not more than \$72,041	more than \$72,041
Enter the amount from line 1.	2		2
Base amount	3	36,020 00	72,041 00
Line 2 minus line 3	4	=	=
Rate	5	6.05%	11.16%
Multiply the amount on line 4 by the rate on line 5.	6	=	=
Tax on base amount	7	0 00	5,475 00
<b>Ontario tax on taxable income</b> (line 6 plus line 7)	8	=	=

### Inter vivos trusts (other than grandfathered)

**Ontario tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 11.16% = \_\_\_\_\_ 9

Ontario tax on taxable income (line 8 or line 9) \_\_\_\_\_ **13401** = \_\_\_\_\_ 10

### Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11	<b>13412</b> •			
On the first \$200 or less		× 6.05% =		11
On the remainder		× 11.16% =	+	12
<b>Donations and gifts tax credit</b> (line 11 plus line 12)			<b>13414</b> =	13

### Residents of Ontario only:

Ontario dividend tax credit:

Line 24 of Schedule 8		× 22.56% =	<b>13418</b> +	14
Line 31 of Schedule 8		× 25.66% =	<b>13415</b> +	15

Ontario minimum tax carryover

(line 9 of Web form Schedule 12A, Chart 2 – Ontario Minimum Tax Carryover for 2008 [Trusts]) **13416** • + \_\_\_\_\_ 16

Add lines 13 to 16. \_\_\_\_\_ = \_\_\_\_\_ 17

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

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

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

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

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

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

### Adjustment for residents of Ontario

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

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

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

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

## Part 3 – Provincial tax (Multiple jurisdictions)

### Section T3ONMJ, Ontario tax (continued)

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

#### Ontario surtax

(Line 26 _____)	minus \$4,162) × 20% (if negative, enter "0") =	_____	27	
(Line 26 _____)	minus \$5,249) × 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, *Provincial or Territorial Foreign Tax Credit*. \_\_\_\_\_ 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

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

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

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	<b>\$30,544</b> or less	more than <b>\$30,544</b> , but not more than <b>\$66,000</b>	more than <b>\$66,000</b>
Enter the amount from line 1.	2		2
Base amount	3	– 30,544 00	– 66,000 00
Line 2 minus line 3	4	=	=
Rate	5	× 10.9%	× 17.4%
Multiply the amount on line 4 by the rate on line 5.	6	=	=
Tax on base amount	7	+ 3,329 00	+ 7,850 00
<b>Manitoba tax on taxable income</b> (line 6 plus line 7)	8	=	=

### Inter vivos trusts (other than grandfathered)

**Manitoba tax on taxable income:** (Amount from line 1) \_\_\_\_\_ × 17.4% = \_\_\_\_\_ 9

Manitoba tax on taxable income (line 8 or line 9) **14021** = \_\_\_\_\_ 10

### Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 <b>14012</b> •			
On the first \$200 or less	× 10.9% =		11
On the remainder	× 17.4% =	+	12
<b>Donations and gifts tax credit</b> (line 11 plus line 12)		<b>14014</b> =	13

### Residents of Manitoba only:

Manitoba dividend tax credit:

Line 24 of Schedule 8	× 35% =	<b>14018</b> +	14
Line 31 of Schedule 8	× 15.75% =	<b>14015</b> +	15

Manitoba minimum tax carryover:

Line 30 of Schedule 11	× 50% =	<b>14016</b> +	16
------------------------	---------	----------------	----

Family tax benefit

\$2,065 minus [9% × (Line 50 of the return)] =	× 10.9% =	<b>14120</b> +	17
--	-----------	----------------	----

Total credits (add lines 13 to 17)

	=		18
--	---	--	----

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

Manitoba additional tax for minimum tax purposes (Amount G from Chart 3 of Schedule 12) **14002** + \_\_\_\_\_ 20

Add lines 19 and 20. **14005** = \_\_\_\_\_ 21

Percentage of income allocated to Manitoba (from column 5 of the chart in Part 1 of this form) × % \_\_\_\_\_ 22

Multiply line 21 by the percentage on line 22. \_\_\_\_\_ 23

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

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 23 on the previous page. \_\_\_\_\_ 23

### Adjustment for residents of Manitoba

Manitoba dividend tax credit (add lines 14 and 15 on the previous page)	_____	24	
Percentage of income not allocated to Manitoba: 100% <b>minus</b> percentage on line 22 on the previous page	_____ × _____ %	25	
Multiply line 24 by the percentage on line 25.	_____ = _____	▶	26
Line 23 minus line 26 (if negative, enter "0"); <b>or</b> if the trust <b>was not a resident of Manitoba</b> , enter the amount from line 23.	_____ = _____		27

### Manitoba allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$650)	14140	28	
<b>Residents of Manitoba only:</b> Enter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> .	14080 +	29	
Add lines 28 and 29.	_____ = _____	▶	30
Line 27 minus line 30. If negative, enter "0".	_____ = _____		31
	<b>Manitoba tax</b> 14170		

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

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

Total Manitoba political contributions made in 2008 14141 32

Determine the amount to enter on line 28 as follows:

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

		If line 32 is \$400 or less	If line 32 is more than \$400, but not more than \$750	If line 32 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 32.	33				33
Contribution base	34	- 0 00	- 400 00	- 750 00	34
Line 33 minus line 34	35	=	=	=	35
Credit rate	36	× 75%	× 50%	× 33.33%	36
Multiply line 35 by line 36.	37	=	=	=	37
Base credit	38	+ 0 00	+ 300 00	+ 475 00	38
Allowable credit – line 38 plus line 39	39	=	=	=	39

Enter this amount on line 28.

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

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

A trust can claim this credit if it paid salaries or wages to an employee for a qualifying work placement in 2008 for work performed, or to a co-op graduate for a period of qualifying employment that ended in 2008.

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 2008, it was carrying on the business of farming in Manitoba and it incurred eligible odour-control expenditures.

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

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3SKMJ, Saskatchewan tax

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

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

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	<b>\$39,135 or less</b>	<b>more than \$39,135, but not more than \$111,814</b>	<b>more than \$111,814</b>						
Enter the amount from line 1.	<b>2</b> <table border="1"><tr><td> </td><td> </td></tr></table>			<b>2</b> <table border="1"><tr><td> </td><td> </td></tr></table>			<b>2</b> <table border="1"><tr><td> </td><td> </td></tr></table>		
Base amount	<b>3</b> <table border="1"><tr><td>-</td><td>0 00</td></tr></table>	-	0 00	<b>3</b> <table border="1"><tr><td>-</td><td>39,135 00</td></tr></table>	-	39,135 00	<b>3</b> <table border="1"><tr><td>-</td><td>111,814 00</td></tr></table>	-	111,814 00
-	0 00								
-	39,135 00								
-	111,814 00								
Line 2 minus line 3	<b>4</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=		<b>4</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=		<b>4</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=	
=									
=									
=									
Rate	<b>5</b> <table border="1"><tr><td>x</td><td>11%</td></tr></table>	x	11%	<b>5</b> <table border="1"><tr><td>x</td><td>13%</td></tr></table>	x	13%	<b>5</b> <table border="1"><tr><td>x</td><td>15%</td></tr></table>	x	15%
x	11%								
x	13%								
x	15%								
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=		<b>6</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=		<b>6</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=	
=									
=									
=									
Tax on base amount	<b>7</b> <table border="1"><tr><td>+</td><td>0 00</td></tr></table>	+	0 00	<b>7</b> <table border="1"><tr><td>+</td><td>4,305 00</td></tr></table>	+	4,305 00	<b>7</b> <table border="1"><tr><td>+</td><td>13,753 00</td></tr></table>	+	13,753 00
+	0 00								
+	4,305 00								
+	13,753 00								
<b>Saskatchewan tax on taxable income</b> (line 6 plus line 7)	<b>8</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=		<b>8</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=		<b>8</b> <table border="1"><tr><td>=</td><td> </td></tr></table>	=	
=									
=									
=									

### Inter vivos trusts (other than grandfathered)

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

Saskatchewan tax on taxable income (line 8 or line 9) **14201** = \_\_\_\_\_ **10**

Saskatchewan farm and small business capital gains tax credit (from Form T3SK(CG), *Saskatchewan Farm and Small Business Capital Gains Tax Credit [Trusts]*) **14204** = - \_\_\_\_\_ **11**

Line 10 minus line 11. If negative, enter "0". \_\_\_\_\_ **12**

### Donations and gifts tax credit

Total donations and gifts:

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

### Residents of Saskatchewan only:

Saskatchewan dividend tax credit:

Line 24 of Schedule 8	x	35.44% =	<b>14218</b> +	<b>16</b>
Line 31 of Schedule 8	x	30% =	<b>14215</b> +	<b>17</b>

Saskatchewan minimum tax carryover:

Line 30 of Schedule 11	x	50% =	<b>14216</b> +	<b>18</b>
Add lines 15 to 18.			=	<b>19</b>

Line 12 minus line 19. If negative, enter "0". \_\_\_\_\_ **20**

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

Add lines 20 and 21. **14205** = \_\_\_\_\_ **22**

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

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

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

### Adjustment for residents of Saskatchewan

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

Percentage of income not allocated to Saskatchewan:  
100% minus percentage on line 23 \_\_\_\_\_ x % \_\_\_\_\_ **26**

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

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

## Part 3 – Provincial tax (Multiple jurisdictions)

### Section T3SKMJ, Saskatchewan tax (continued)

Enter the amount from line 28 on the previous page.

28

#### Residents of Saskatchewan only:

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

14290 • 29

Enter the Saskatchewan unused royalty tax rebate.

14310 • + 30

#### Saskatchewan allowable political contribution tax credit:

Enter the credit calculated in the chart below.

(maximum \$650) 14320 ■ + 31

Add lines 29 to 31.

= ▶

- 32

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

=

= 33

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

Enter the amount from Slip T2C(SASK.).

14303 • - 34

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

Saskatchewan tax 14330 ■ = 35

Enter the amount from line 35 on line 7 in Part 4 of this form.

#### Chart for line 31 – Saskatchewan allowable political contribution tax credit

Total Saskatchewan political contributions made in 2008

14321 • 36

Determine the amount to enter on line 31 as follows:

- if the trust's contributions (on line 36) are **more than \$1,275**, enter \$650 on line 31; or
- if the trust's contributions are **\$1,275 or less**, use the amount on line 36 to determine which **one** of the following columns to complete.

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

Enter this amount on line 31.



## Part 3 – Provincial tax (Multiple jurisdictions)

### 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.

<b>Taxable income</b> (line 56 of the return)				1
Alberta income tax rate		x	10%	1A
Multiply line 1 by line 1A.			=	2
			<b>Alberta tax on taxable income</b> 14401	

#### Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11	14412			<b>A</b>	
Line A or \$200, whichever is less	-			<b>B</b>	x 10% =
Line A minus line B	=			<b>C</b>	
					3

Enter the amount of unclaimed donations and gifts made for the years 2003 to 2006, included in the amount on line A.

	14413			<b>D</b>	
Amount from line B or line D, whichever is less	-			<b>E</b>	
Line D minus line E	=			<b>F</b>	x 12.75% =
					+
					4

Amount from line C				<b>G</b>	
Amount from line F	-			<b>H</b>	
Line G minus line H	=			<b>I</b>	x 21% =
					+
					5

**Donations and gifts tax credit** (add lines 3, 4, and 5) 14414 = 5A

Donations and gifts tax credit (amount from line 5A) 6

#### Residents of Alberta only:

Alberta dividend tax credit:

Line 24 of Schedule 8		x	29% =	14418	+		7
Line 31 of Schedule 8		x	22.5% =	14415	+		8

Alberta minimum tax carryover:

Line 30 of Schedule 11		x	35% =	14416	+		9
Add lines 6 to 9.				=			▶

Line 2 minus line 10. If negative, enter "0". = 10

Alberta additional tax for minimum tax purposes (Amount I from Chart 3 of Schedule 12) 14402 + 11

Add lines 11 and 12. 14405 = 12

Percentage of income allocated to Alberta (from column 5 of the chart in Part 1 of this form) x % 13

Multiply line 13 by the percentage on line 14. = 14

If the trust was **not a resident of Alberta**, enter the amount from line 15 on line 19.

#### Adjustment for residents of Alberta

Alberta dividend tax credit (add lines 7 and 8) 16

Percentage of income not allocated to Alberta: 100% minus percentage on line 14 x % 17

Multiply line 16 by the percentage on line 17. = ▶ 18

Line 15 minus line 18 (if negative, enter "0"); or **Adjusted Alberta income tax** = 19  
if the trust **was not a resident of Alberta**, enter the amount from line 15.

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3ABMJ, Alberta tax (continued)

Enter the amount from line 19 on the previous page.

19

### Residents of Alberta only:

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

14510 •

20

### Alberta allowable political contribution tax credit

Enter the trust's Alberta political contributions made in 2008 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 2008 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	31
Line 30 minus line 31	32	=	=	32
Credit rate	33	× 75%	× 50%	33
Multiply line 32 by line 33.	34	=	=	34
Base credit	35	+ 0 00	+ 150 00	35
Allowable credit – line 34 plus line 35	36	=	=	36

Enter this amount on line 22 or 24.

### Chart for line 28 – Alberta royalty tax rebate

Enter the trust's unused Alberta attributed Canadian royalty income.

× 10% =

37

Enter the amount from line 37 on line 28.

# Part 3 – Provincial tax (Multiple jurisdictions)

## Section T3BCMJ, British Columbia tax

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

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

### Testamentary trusts or grandfathered inter vivos trusts

Use the amount on line 1 to determine which <b>one</b> of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.	If line 1 is <b>\$35,016</b> or less		If line 1 is more than <b>\$35,016</b> , but not more than <b>\$70,033</b>		If line 1 is more than <b>\$70,033</b> , but not more than <b>\$80,406</b>		If line 1 is more than <b>\$80,406</b> , but not more than <b>\$97,636</b>		If line 1 is more than <b>\$97,636</b>		
	–	0 00	–	35,016 00	–	70,033 00	–	80,406 00	–	97,636 00	<b>2</b>
Line 2 minus line 3 (cannot be negative)	=		=		=		=		=		<b>3</b>
	×	5.06%	×	7.70%	×	10.5%	×	12.29%	×	14.7%	<b>4</b>
Multiply line 4 by the rate on line 5.	=		=		=		=		=		<b>5</b>
Tax on income base	+	0 00	+	1,772 00	+	4,468 00	+	5,557 00	+	7,675 00	<b>6</b>
<b>British Columbia tax on taxable income</b> Add lines 6 and 7.	=		=		=		=		=		<b>7</b>

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

Line 17 of Schedule 11 <b>14612</b>			
On the first \$200 or less	×	5.06% =	<b>11</b>
On the remainder	×	14.7% =	<b>12</b>

**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	×	38.67% =	<b>14618</b> +	<b>14</b>
Line 31 of Schedule 8	×	25.5% =	<b>14615</b> +	<b>15</b>

British Columbia minimum tax carryover:

Line 30 of Schedule 11	×	33.7% =	<b>14616</b> +	<b>16</b>
------------------------	---	---------	----------------	-----------

Add lines 13 to 16. \_\_\_\_\_ = \_\_\_\_\_ **17**

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

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

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

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

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

If the trust was **not a resident of British Columbia**, enter the amount from line 22 on line 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 \_\_\_\_\_ × % \_\_\_\_\_ **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, *Provincial or Territorial Foreign Tax Credit*. **14610** – \_\_\_\_\_ **27**

Line 26 minus line 27. If negative, enter "0". \_\_\_\_\_ = \_\_\_\_\_ **28**

## Part 3 – Provincial tax (Multiple jurisdictions)

### Section T3BCMJ, British Columbia tax (continued)

Enter the amount from line 28 on the previous page.		28
Enter the provincial logging tax credit from Form FIN 542, <i>Logging Tax Return of Income</i> . (see instructions below)	14690 •	29
<b>British Columbia allowable political contribution tax credit:</b>		
Enter the credit calculated in the chart below. (maximum \$500)	14670 ■ +	30
Add lines 29 and 30.	=	▶ -
Line 28 minus line 31. If negative, enter "0".	<b>British Columbia tax</b> 14680 ■ =	32
Enter the amount from line 32 on line 9 in Part 4 of this form.		

#### Line 29 – Logging tax credit

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

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

Total British Columbia political contributions made in 2008 14671 • 33

Determine the amount to enter on line 30 as follows:

- if the trust's contributions (on line 33) are **more than \$1,150**, enter \$500 on 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	-	100 00	35
Line 34 minus line 35	36	=		36
Credit rate	37	×	75%	37
Multiply line 36 by line 37.	38	=		38
Base credit	39	+	75 00	39
Allowable credit – line 38 plus line 39	40	=		40
Enter this amount on line 30.				

In addition to the credits included on this form, 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:	\$37,885 or less	more than \$37,885, but not more than \$75,769	more than \$75,769, but not more than \$123,184	more than \$123,184
Enter the amount from line 1.	<b>2</b>			<b>2</b>
Base amount	<b>3</b> - 0 00	- 37,885 00	- 75,769 00	- 123,184 00 <b>3</b>
Line 2 minus line 3	<b>4</b> =	=	=	= <b>4</b>
Rate	<b>5</b> × 7.04%	× 9.68%	× 11.44%	× 12.76% <b>5</b>
Multiply the amount on line 4 by the rate on line 5.	<b>6</b> =	=	=	= <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 2,667 00	+ 6,334 00	+ 11,759 00 <b>7</b>
<b>Yukon tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=	= <b>8</b>

### Inter vivos trusts (other than grandfathered)

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

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

### Donations and gifts tax credit

Total donations and gifts:

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

Yukon dividend tax credit:

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

Yukon minimum tax carryover:

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

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

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

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

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

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

### Yukon surtax

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

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

**Yukon allowable political contribution tax credit:**  
Enter the credit calculated in the chart on the next page. (maximum \$500) **14820** + \_\_\_\_\_ **30**  
Add lines 29 and 30. \_\_\_\_\_ = \_\_\_\_\_ **31**

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

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

## Part 3 – Territorial tax (Multiple jurisdictions)

### Section T3YTMJ, Yukon tax (continued)

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

Total Yukon political contributions made in 2008 14821 • 33

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

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

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

In addition to the credits included on this form, the trust may also be eligible for the following credit if it is a resident of the Yukon:

- Research and development tax credit (use Form T1232, *Yukon Research and Development Tax Credit [Individuals]*)

Enter on line 91 of the trust's return, the amount of credit from Form T1232, 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:	\$35,986 or less	more than \$35,986, but not more than \$71,973	more than \$71,973, but not more than \$117,011	more than \$117,011
Enter the amount from line 1.	<b>2</b>			<b>2</b>
Base amount	<b>3</b> - 0 00	- 35,986 00	- 71,973 00	- 117,011 00 <b>3</b>
Line 2 minus line 3	<b>4</b> =	=	=	= <b>4</b>
Rate	<b>5</b> X 5.9%	X 8.6%	X 12.2%	X 14.05% <b>5</b>
Multiply line 4 by the rate on line 5.	<b>6</b> =	=	=	= <b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 2,123 00	+ 5,218 00	+ 10,713 00 <b>7</b>
<b>Northwest Territories tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=	= <b>8</b>

### Inter vivos trusts (other than grandfathered)

**Northwest Territories tax on taxable income:** (Amount from line 1) \_\_\_\_\_ x 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 <b>14712</b>				
On the first \$200 or less	x 5.9% =			<b>11</b>
On the remainder	x 14.05% =		+	<b>12</b>
<b>Donations and gifts tax credit</b> (line 11 plus line 12)		<b>14714</b>	=	<b>13</b>

Northwest Territories dividend tax credit:

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

Northwest Territories minimum tax carryover:

Line 30 of Schedule 11	x 45% =	<b>14716</b>	+	<b>16</b>
------------------------	---------	--------------	---	-----------

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) x % **21**

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

### Residents of Northwest Territories only:

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

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

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

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

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

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

## Part 3 – Territorial tax (Multiple jurisdictions)

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

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

Total Northwest Territories political contributions made in 2008 14721 • 28

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

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

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

Enter this amount on line 24 on the previous page.

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

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

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

#### Unused risk capital investment tax credit

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

The trust may not need to use the entire amount of the unused credit to reduce the Northwest Territories tax payable to zero. In this case, it can carry forward the unused amount up to seven years after the year in which the investment was made.



# Part 3 – Territorial tax (Multiple jurisdictions)

## Section T3NUMJ, Nunavut tax

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

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

### Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	<b>\$37,885 or less</b>	more than <b>\$37,885</b> , but not more than <b>\$75,769</b>	more than <b>\$75,769</b> , but not more than <b>\$123,184</b>	more than <b>\$123,184</b>	
Enter the amount from line 1.	<b>2</b>				<b>2</b>
Base amount	<b>3</b> - 0 00	- 37,885 00	- 75,769 00	- 123,184 00	<b>3</b>
Line 2 minus line 3	<b>4</b> =	=	=	=	<b>4</b>
Rate	<b>5</b> X 4%	X 7%	X 9%	X 11.5%	<b>5</b>
Multiply line 4 by the rate on line 5.	<b>6</b> =	=	=	=	<b>6</b>
Tax on base amount	<b>7</b> + 0 00	+ 1,515 00	+ 4,167 00	+ 8,435 00	<b>7</b>
<b>Nunavut tax on taxable income</b> (line 6 plus line 7)	<b>8</b> =	=	=	=	<b>8</b>

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

Nunavut dividend tax credit:

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

Nunavut minimum tax carryover:

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

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) \_\_\_\_\_ × \_\_\_\_\_ % = \_\_\_\_\_ **21**

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

### Residents of Nunavut only:

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

### Nunavut allowable political contribution tax credit:

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

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

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

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

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

## Part 3 – Territorial tax (Multiple jurisdictions)

### Section T3NUMJ, Nunavut tax (continued)

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

Total Nunavut political contributions made in 2008 13620 • 28

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

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

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

Enter this amount on line 24 on the previous page.

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

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

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

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

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

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

## Part 4 – Provincial and territorial taxes

### Newfoundland and Labrador

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

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

### Prince Edward Island

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

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

### Nova Scotia

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

+ \_\_\_\_\_ | 3

### New Brunswick

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

+ \_\_\_\_\_ | 4

### Ontario

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

+ \_\_\_\_\_ | 5

### Manitoba

Enter the amount from line 31 of Section T3MBMJ in Part 3.

+ \_\_\_\_\_ | 6

### Saskatchewan

Enter the amount from line 35 of Section T3SKMJ in Part 3.

+ \_\_\_\_\_ | 7

### Alberta

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

+ \_\_\_\_\_ | 8

### British Columbia

Enter the amount from line 32 of Section T3BCMJ in Part 3.

+ \_\_\_\_\_ | 9

### Yukon

Enter the amount from line 32 of Section T3YTMJ in Part 3.

+ \_\_\_\_\_ | 10

### Northwest Territories

Enter the amount from line 27 of Section T3NTMJ in Part 3.

+ \_\_\_\_\_ | 11

### Nunavut

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

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

### Provincial and territorial taxes

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

= 

--	--

 | 13