

Information on Form T3MJ, *T3 Provincial and Territorial Taxes for 2009 – 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 2009 – 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 2009 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 2009 MULTIPLE JURISDICTIONS

Use this form to calculate the trust's provincial and/or territorial taxes for 2009 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2009 (use the date the trust left Canada if it ceased to be a resident in 2009), 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 2009 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2009 T3 return, only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes applicable to the trust.

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

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

Part 1 – Allocating income to multiple jurisdictions

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

Business income earned in the year (exclude losses):

Total of the amounts from lines 06 to 09 of the trust's return

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

	1
-	2
=	3

Complete the following allocation chart:

- Step 1:** Allocate the amount from line 2 to each province and territory where the trust had a permanent establishment in 2009. See Part XXVI of the *Income Tax Regulations* if you need further instructions. If the trust is a resident of Quebec, it must allocate to Quebec any business income earned outside Canada in the year.
- Step 2:** Allocate to the trust's province or territory of residence the amount from line 3, if any.
- Step 3:** If the amount on line 1 is **equal** to or **greater** than the amount on line 2, go to step 4. If the amount on line 1 is **less** than the amount on line 2, go to step 5.
- Step 4:** For each jurisdiction, add columns 2 and 3 then enter the result in column 4. To calculate the percentage of income to allocate to each jurisdiction, divide the amount in column 4 by the amount on line 1. Then multiply the result by 100. Enter this amount in column 5, and go to step 6.
- Step 5:** To calculate the percentage of income to allocate to each jurisdiction, divide the amount in column 2 by the amount on line 2. Then multiply the result by 100. Enter this amount in column 5. Multiply the amount on line 1 by the percentage of income allocated to each jurisdiction. Enter the result in column 4, and go to step 6.
- Step 6:** If the trust has income allocated to Quebec (line 6915) or to Other (line 6923) in column 4, complete the applicable section of Part 2. If the trust has income allocated to other provinces or territories, complete Parts 3 and 4.

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

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

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

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

Federal surtax on income the trust earned outside Canada

Complete this section **only if** the trust has income allocated to Other (line 6923) in Part 1, **and** it is not subject to 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	_____ %	6
Multiply line 5 by the percentage on line 6.	_____	=	_____	7
Federal surtax rate	_____	x	48%	8
Multiply line 7 by the rate on line 8.	_____	=	_____	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	_____ %	11
Multiply line 10 by the percentage on line 11.	_____	=	_____	12
Rate for the refundable Quebec abatement	_____	x	16.5%	13
Multiply line 12 by the rate on line 13.	_____	=	_____	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:	\$31,061 or less	more than \$31,061 but not more than \$62,121	more than \$62,121
Enter the amount from line 1.	2		2
Base amount	3 - 0 00	- 31,061 00	- 62,121 00
Line 2 minus line 3	4 =	=	=
Rate	5 × 7.7%	× 12.8%	× 15.5%
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=
Tax on base amount	7 + 0 00	+ 2,392 00	+ 6,367 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) _____ × 15.5% = _____ 9

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

Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 13012 •			
On the first \$200 or less	× 7.7% =		11
On the remainder	× 15.5% =	+	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	× 31.42% =	13018 +	14
Line 31 of Schedule 8	× 25% =	13015 +	15

Newfoundland and Labrador minimum tax carryover:

Line 30 of Schedule 11	× 51.3% =	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 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.	2		2
Base amount	3	– 31,984 00	– 63,969 00
Line 2 minus line 3	4	=	=
Rate	5	× 9.8%	× 16.7%
Multiply the amount on line 4 by the rate on line 5.	6	=	=
Tax on base amount	7	+ 3,134 00	+ 7,548 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 17A of Schedule 11	13112				
On the first \$200 or less		× 9.8% =			11
On the remainder		× 16.7% =	+		12
Donations and gifts tax credit (line 11 plus line 12)			=	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		× 16% =	13115	+		15

Prince Edward Island minimum tax carryover:

Line 30 of Schedule 11		× 57.5% =	13116	+		16
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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 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
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 17A of Schedule 11	13212			
On the first \$200 or less		× 8.79% =		11
On the remainder		× 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		× 28.5% =	13218	+	14
Line 31 of Schedule 8		× 38.5% =	13215	+	15

Nova Scotia minimum tax carryover:

Line 30 of Schedule 11		× 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	×	10%			30
Multiply line 29 by the rate on line 30.	=			▶ 13210	31
Add lines 26 and 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".					37

Nova Scotia tax

▶ 13260 =

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:	\$35,707 or less	more than \$35,707, but not more than \$71,415	more than \$71,415, but not more than \$116,105	more than \$116,105
Enter the amount from line 1.	2			2
Base amount	3 - 0 00	- 35,707 00	- 71,415 00	- 116,105 00 3
Line 2 minus line 3	4 =	=	=	= 4
Rate	5 × 9.65%	× 14.5%	× 16%	× 17% 5
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=	= 6
Tax on base amount	7 + 0 00	+ 3,446 00	+ 8,623 00	+ 15,774 00 7
New Brunswick tax on taxable income (line 6 plus line 7)	8 =	=	=	= 8

Inter vivos trusts (other than grandfathered)

New Brunswick tax on taxable income: (Amount from line 1) _____ × 17% = _____ **9**

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

Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 13312 •				
On the first \$200 or less		× 9.65% =		11
On the remainder		× 17.95% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			13314 =	13

Residents of New Brunswick only:

New Brunswick dividend tax credit:

Line 24 of Schedule 8		× 38.67% =	13318 +	14
Line 31 of Schedule 8		× 26.5% =	13315 +	15

New Brunswick minimum tax carryover:

Line 30 of Schedule 11		× 57% =	13316 +	16
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Add lines 13 to 16. _____ = _____ **17**

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

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

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

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

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

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

Adjustment for residents of New Brunswick

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

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

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

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

Residents of New Brunswick only:

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

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3ONMJ, Ontario tax

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

Taxable income (line 56 of the return) _____ 1

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$36,848 or less	more than \$36,848, but not more than \$73,698	more than \$73,698
Enter the amount from line 1.	2		2
Base amount	3	– 36,848 00	– 73,698 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	+ 5,601 00
Ontario tax on taxable income (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 17A of Schedule 11	13412 •			
On the first \$200 or less		× 6.05% =		11
On the remainder		× 11.16% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			13414 =	13

Residents of Ontario only:

Ontario dividend tax credit:

Line 24 of Schedule 8		× 23.84% =	13418 +	14
Line 31 of Schedule 8		× 25.66% =	13415 +	15

Ontario minimum tax carryover

Line 30 of Schedule 11		× 40.33% =	13416 +	16
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Add lines 13 to 16. _____ = _____ **17**

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

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

Add lines 18 and 19. _____ **13405** = _____ **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 \$4,257) × 20% (if negative, enter "0") =	_____	27	
(Line 26 _____)	minus \$5,370) × 36% (if negative, enter "0") =	+	_____	28
Add lines 27 and 28.		=	_____	▶ 13410 ■ + _____ 29
Add lines 26 and 29.				= _____ 30

Residents of Ontario only:

Enter the provincial foreign tax credit from Form T2036, <i>Provincial or Territorial Foreign Tax Credit</i> .		13430 • -	_____	31
Line 30 minus line 31. If negative, enter "0".	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 23 on the previous page. _____ | 23

Adjustment for residents of Manitoba

Manitoba dividend tax credit (add lines 15 and 16 on the previous page)	_____	24	
Percentage of income not allocated to Manitoba: 100% minus percentage on line 22 on the previous page	× _____ %	25	
Multiply line 24 by the percentage on line 25.	= _____	▶	26
Line 23 minus line 26 (if negative, enter "0"); or if the trust was not a resident of Manitoba , enter the amount from line 23.		Adjusted Manitoba income tax	27

Manitoba allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$650)	14140 •	_____	28
Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036, <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".		Manitoba tax 14170 • =	31

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

Chart for line 28 – Manitoba allowable political contribution tax credit

Total Manitoba political contributions made in 2009 _____ | 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.

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 2009 for work performed;
- a co-op graduate or a journeyman for a period of qualifying employment that ended in 2009; or
- a qualifying apprentice for a period of qualifying employment that ended in 2009.

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 2009, 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, *Provincial or Territorial Foreign Tax Credit*.

14290 • 29

Enter the Saskatchewan unused royalty tax rebate.

14310 • + 30

Saskatchewan allowable political contribution tax credit:

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

14320 ■ + 31

Add lines 29 to 31.

= ▶

- 32

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

=

= 33

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

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

14303 • - 34

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

Saskatchewan tax 14330 ■ = 35

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

Line 11 – Saskatchewan farm and small business capital gains tax credit

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

Chart for line 31 – Saskatchewan allowable political contribution tax credit

Total Saskatchewan political contributions made in 2009

14321 • 36

Determine the amount to enter on line 31 as follows:

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

		If line 36 is \$400 or less	If line 36 is more than \$400, but not more than \$750	If line 36 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 36.	37				37
Contribution base	38	- 0 00	- 400 00	- 750 00	38
Line 37 minus line 38	39	=	=	=	39
Credit rate	40	× 75%	× 50%	× 33.33%	40
Multiply line 39 by line 40.	41	=	=	=	41
Base credit	42	+ 0 00	+ 300 00	+ 475 00	42
Allowable credit (line 41 plus line 42)	43	=	=	=	43
Enter this amount on line 31.					

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3ABMJ, Alberta tax (continued)

Enter the amount from line 19 on the previous page. _____ | _____ 19

Residents of Alberta only:

Enter the provincial foreign tax credit from Form T2036, *Provincial or Territorial Foreign Tax Credit*. _____ | **14510** • _____ | 20

Alberta allowable political contribution tax credit

Enter the trust's Alberta political contributions made in 2009 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 2009 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	- 1,100 00	31
Line 30 minus line 31	32 = _____	= _____	= _____	32
Credit rate	33 × 75%	× 50%	× 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. _____ | × 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 \$35,716 or less		If line 1 is more than \$35,716 , but not more than \$71,433		If line 1 is more than \$71,433 , but not more than \$82,014		If line 1 is more than \$82,014 , but not more than \$99,588		If line 1 is more than \$99,588		
	–	0 00	–	35,716 00	–	71,433 00	–	82,014 00	–	99,588 00	2
Line 2 minus line 3 (cannot be negative)	=		=		=		=		=		4
	×	5.06%	×	7.7%	×	10.5%	×	12.29%	×	14.7%	5
Multiply line 4 by the rate on line 5.	=		=		=		=		=		6
Tax on income base	+	0 00	+	1,807 00	+	4,557 00	+	5,668 00	+	7,828 00	7
British Columbia tax on taxable income Add lines 6 and 7.	=		=		=		=		=		8

Inter vivos trusts (other than grandfathered)

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

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

Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 14612						
On the first \$200 or less	×	5.06% =				11
On the remainder	×	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	×	35.44% =	14618	+		14
Line 31 of Schedule 8	×	21% =	14615	+		15

British Columbia minimum tax carryover:

Line 30 of Schedule 11	×	33.7% =	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) _____ × % _____ **21**

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

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

Adjustment for residents of British Columbia

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

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

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

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

Residents of British Columbia only:

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3BCMJ, British Columbia tax (continued)

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

Line 29 – Logging tax credit

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

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

To get form FIN542, go to www.sbr.gov.bc.ca/documents_library/forms/0542FILL.pdf.

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

Total British Columbia political contributions made in 2009 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	– 0 00	– 100 00	– 550 00	35
Line 34 minus line 35	36	=	=	=	36
Credit rate	37	× 75%	× 50%	× 33.33%	37
Multiply line 36 by line 37.	38	=	=	=	38
Base credit	39	+ 0 00	+ 75 00	+ 300 00	39
Allowable credit (line 38 plus line 39)	40	=	=	=	40
Enter this amount on line 30.					

Mining Exploration Tax Credit

On line 91 of the trust's return, enter the amount of credit from Form T88, *British Columbia Mining Exploration Tax Credit (Individuals)*. Include a copy of Form T88 with the trust's return.

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3YTMJ, Yukon tax

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

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

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$40,726 or less	more than \$40,726, but not more than \$81,452	more than \$81,452, but not more than \$126,264	more than \$126,264
Enter the amount from line 1.	2			2
Base amount	3 - 0 00	- 40,726 00	- 81,452 00	- 126,264 00 3
Line 2 minus line 3	4 =	=	=	= 4
Rate	5 × 7.04%	× 9.68%	× 11.44%	× 12.76% 5
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=	= 6
Tax on base amount	7 + 0 00	+ 2,867 00	+ 6,809 00	+ 11,936 00 7
Yukon tax on taxable income (line 6 plus line 7)	8 =	=	=	= 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 17A 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
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Add lines 13 to 16. _____ = _____ **17**

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				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.	=		▶ 14790 +	27

Add lines 22 and 27. _____ = _____ **28**

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 2009 **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	-	-	-	35
Line 34 minus line 35	36	0 00	100 00	550 00	36
Credit rate	37	×	×	×	37
Multiply line 36 by line 37.	38	75%	50%	33.33%	38
Base credit	39	+	+	+	39
Allowable credit (line 38 plus line 39)	40	0 00	75 00	300 00	40
Enter this amount on line 30 on the previous page.					

Yukon Research and Development Tax Credit

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

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:	\$36,885 or less	more than \$36,885, but not more than \$73,772	more than \$73,772, but not more than \$119,936	more than \$119,936
Enter the amount from line 1.	2			2
Base amount	3 - 0 00	- 36,885 00	- 73,772 00	- 119,936 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	+ 2,176 00	+ 5,348 00	+ 10,981 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) _____ 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 17A 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
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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 2009 14721 • | **28**

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

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

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

Enter this amount on line 24 on the previous page.

Line 25 – Unused risk capital investment tax credit

Unused risk capital investment tax credit from previous years 14755 • | **1**

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

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

Unused risk capital investment tax credit

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

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

Part 3 – Territorial tax (Multiple jurisdictions)

Section T3NUMJ, Nunavut tax

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

Taxable income (line 56 of the return) _____ 1

Testamentary trusts or grandfathered inter vivos trusts

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

If the amount from line 1 is:	\$38,832 or less	more than \$38,832 , but not more than \$77,664	more than \$77,664 , but not more than \$126,264	more than \$126,264	
Enter the amount from line 1.	2				2
Base amount	3 - 0 00	- 38,832 00	- 77,664 00	- 126,264 00	3
Line 2 minus line 3	4 =	=	=	=	4
Rate	5 × 4%	× 7%	× 9%	× 11.5%	5
Multiply line 4 by the rate on line 5.	6 =	=	=	=	6
Tax on base amount	7 + 0 00	+ 1,553 00	+ 4,272 00	+ 8,646 00	7
Nunavut tax on taxable income (line 6 plus line 7)	8 =	=	=	=	8

Inter vivos trusts (other than grandfathered)

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

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

Donations and gifts tax credit

Total donations and gifts:

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

Nunavut dividend tax credit:

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

Nunavut minimum tax carryover:

Line 30 of Schedule 11		× 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) _____ × % _____ **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 2009 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			29
Contribution base	30	– 0 00	– 100 00	30
Line 29 minus line 30	31	=	=	31
Credit rate	32	× 100%	× 50%	32
Multiply line 31 by line 32.	33	=	=	33
Base credit	34	+ 0 00	+ 100 00	34
Allowable credit (line 33 plus line 34)	35	=	=	35

Enter this amount on line 24 on the previous page.

Line 25 – Unused risk capital investment tax credit

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.

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