

Information on Form T3MJ, *T3 Provincial and Territorial Taxes for 2014 – 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 2014 – 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 2014 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 or 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 or 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 or territorial tax (multiple jurisdictions); complete for each province or territory to which income is allocated.
- Part 4 – Provincial or territorial taxes (common to all, complete to summarize the trust's total provincial or territorial tax)



T3 Provincial and Territorial Taxes for 2014 – Multiple Jurisdictions

Use this form to calculate the trust's provincial or territorial taxes for 2014 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2014 (use the date the trust left Canada if it ceased to be a resident in 2014), 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 2014 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2014 T3 return, only the parts of this form and any related schedules you need to calculate the provincial or 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 08 of the trust's return (amount cannot be negative)

Income other than business income: line 1 minus line 2 (if negative enter "0")

		1
–		2
=		3

Complete the following allocation chart:

Step 1: In column 2, allocate the amount from line 2 to each province or territory where the trust had a permanent establishment in 2014. 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: In column 3, 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 **more** 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 percentage in column 5. Multiply the amount on line 1 by the percentage of income allocated to each jurisdiction in column 5. 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 (line 3)	Income allocated to jurisdiction	% of income allocated to jurisdiction
Newfoundland and Labrador	6911			
Prince Edward Island	6912			
Nova Scotia	6913			
New Brunswick	6914			
Quebec	6915			
Ontario	6916			
Manitoba	6917			
Saskatchewan	6918			
Alberta	6919			
British Columbia	6920			
Yukon	6922			
Northwest Territories	6921			
Nunavut	6924			
Other (outside Canada)	6923			
Totals				100%

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 (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.	Federal surtax on income earned outside Canada		

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.	Refundable Quebec abatement		

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:	\$34,254 or less	more than \$34,254, but not more than \$68,508	more than \$68,508	
Enter the amount from line 1.				2
Base amount	– 0.00	– 34,254.00	– 68,508.00	3
Line 2 minus line 3	=	=	=	4
Rate	× 7.7%	× 12.5%	× 13.3%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	6
Tax on base amount	+ 0.00	+ 2,638.00	+ 6,919.00	7
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) _____ × 13.3% = _____ **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	× 13.3% =	+		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 amount of Schedule 8 paid before July 1, 2014	× 39.95% =	13023 • +		14
Line 24 amount of Schedule 8 paid after June 30, 2014	× 19.61% =	13018 • +		14A
Line 31 amount of Schedule 8 paid before July 1, 2014	× 32.78% =	13022 • +		15
Line 31 amount of Schedule 8 paid after June 30, 2014	× 26.88% =	13015 • +		15A
Line 32 amount of Schedule 8 for 2013	× 25% =	13021 ■ +		15B

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, 14A, 15, 15A and 15B)				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.				26
		Adjusted Newfoundland and Labrador income tax	=	

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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 T3 PFT, *T3 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)

Protected B
when completed

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
Base amount	– 0.00	– 31,984.00	– 63,969.00	3
Line 2 minus line 3	=	=	=	4
Rate	× 9.8%	× 13.8%	× 16.7%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	6
Tax on base amount	+ 0.00	+ 3,134.00	+ 7,548.00	7
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	× 38.13% =	13118	+		14
Line 31 of Schedule 8	× 21% =	13115	+		15A
Line 32 of Schedule 8	× 14.5% =	13117	+		15B

Prince Edward Island minimum tax carryover:

Line 30 of Schedule 11	× 57.5% =	13116	+		16
Add lines 13 to 16.		=			17

Line 10 minus line 17 (if negative, enter "0") = _____ **18**

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

Add lines 18 and 19. **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, 15A and 15B) _____ **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.	=				33

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T3 PFT, *T3 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")

Prince Edward Island tax 13160 ■ = 37

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

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

Total Prince Edward Island political contributions made in 2014 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.
- 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
Contribution base	- 0.00	- 100.00	- 550.00	40
Line 39 minus line 40.	=	=	=	41
Credit rate	x 75%	x 50%	x 33.33%	42
Multiply line 41 by line 42.	=	=	=	43
Base credit	+ 0.00	+ 75.00	+ 300.00	44
Allowable credit (line 43 plus line 44)	=	=	=	45

Enter this amount on line 35.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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, but not more than \$150,000	more than \$150,000
Enter the amount from line 1.					
Base amount	0.00	29,590.00	59,180.00	93,000.00	150,000.00
Line 2 minus line 3	=	=	=	=	=
Rate	8.79%	14.95%	16.67%	17.5%	21%
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=
Tax on base amount	0.00	2,601.00	7,025.00	12,662.00	22,637.00
Nova Scotia tax on taxable income (line 6 plus line 7)	=	=	=	=	=

Inter vivos trusts (other than grandfathered)

Nova Scotia tax on taxable income: (amount from line 1) _____ × 21% = _____ **9**

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

Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 13212				
On the first \$200 or less		× 8.79% =		11
On the remainder		× 21% =	+	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		× 32.14% =	13218 +	14
Lines 31 and 32 of Schedule 8		× 38.5% =	13215 +	15
Nova Scotia minimum tax carryover:				
Line 30 of Schedule 11		× 57.5% =	13216 +	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)

Protected B
when completed

Section T3NSMJ, Nova Scotia tax (continued)

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

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form

T3 PFT, *T3 Provincial or Territorial Foreign Tax Credit*.

13230 ■ _____ 27

Total Nova Scotia political contributions 13241 • _____ 28

Nova Scotia allowable political contribution tax credit:

Line 28 × 75% = maximum \$750

13240 ■ + _____ 29

Add lines 27 and 29.

_____ = _____ 30

Line 26 minus line 30 (if negative, enter "0")

_____ Nova Scotia tax 13260 ■ = _____ 31

Enter the amount from line 31 on line 3 in Part 4 of this form.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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:	\$39,305 or less	more than \$39,305, but not more than \$78,609	more than \$78,609, but not more than \$127,802	more than \$127,802	
Enter the amount from line 1.					2
Base amount	– 0.00	– 39,305.00	– 78,609.00	– 127,802.00	3
Line 2 minus line 3	=	=	=	=	4
Rate	× 9.68%	× 14.82%	× 16.52%	× 17.84%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	6
Tax on base amount	+ 0.00	+ 3,805.00	+ 9,630.00	+ 17,756.00	7
New Brunswick tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Inter vivos trusts (other than grandfathered)

New Brunswick tax on taxable income: (amount from line 1) _____ × 17.84% = _____ **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	× 9.68% =				11
On the remainder	× 17.95% =		+		12
Donations and gifts tax credit (line 11 plus line 12)		13314 =			13

New Brunswick dividend tax credit:

Line 24 of Schedule 8	× 43.58% =	13318 =	+		14
Line 31 of Schedule 8	× 34.74% =	13315 =	+		15A
Line 32 of Schedule 8	× 26.5% =	13317 =	+		15B

New Brunswick minimum tax carryover:

Line 30 of Schedule 11	× 57% =	13316 =	+		16
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, 15A and 15B) _____ **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 T3 PFT, *T3 Provincial or Territorial Foreign Tax Credit*. _____ **13330** = – _____ **27**

Subtotal (line 26 minus line 27. If negative, enter "0") _____ = _____ **28**

Enter the provincial small business investor tax credit from Form T3NB-SBI, *T3 New Brunswick Small Business Investor Tax Credit*. _____ **13335** = – _____ **29**

Line 28 minus line 29 (if negative, enter "0") _____ **New Brunswick tax** **13340** = _____ **30**

Enter the amount from line 30 on line 4 in Part 4 of this form.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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:	\$40,120 or less	more than \$40,120, but not more than \$80,242	more than \$80,242, but not more than \$150,000	more than \$150,000, but not more than \$220,000	more than \$220,000
Enter the amount from line 1.					
Base amount	— 0.00	— 40,120.00	— 80,242.00	— 150,000.00	— 220,000.00
Line 2 minus line 3	=	=	=	=	=
Rate	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=
Tax on base amount	+ 0.00	+ 2,026.00	+ 5,697.00	+ 13,482.00	+ 21,994.00
Ontario tax on taxable income (line 6 plus line 7)	=	=	=	=	=

Inter vivos trusts (other than grandfathered)

Ontario tax on taxable income: (amount from line 1) _____ × 13.16% = _____ **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	× 5.05%	=			11
On the remainder	× 11.16%	=	+		12
Donations and gifts tax credit (line 11 plus line 12)				13414	13
Line 10 minus line 13 (if negative, enter "0")					14

Ontario minimum tax carryover

Enter the amount from line 14.					15
Enter the amount from line D of Chart 1 on page 12.	—				16
Line 15 minus line 16 (if negative, enter "0")	=				17
Line 30 of Schedule 11	× 33.67%	=	13419		18
Enter the amount from line 17 or 18, whichever is less.				13416	19
Line 14 minus line 19 (if negative, enter "0")					20

Ontario additional tax for minimum tax purposes (amount E from Chart 3 of Schedule 12) **13402** + _____ **21**

Add lines 20 and 21. **13405** = _____ **22**

Percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form) × _____ % **23**

Multiply line 22 by the percentage on line 23. **Adjusted Ontario income tax** = _____ **24**

Ontario surtax

(Line 24) _____ minus \$4,331) × 20% (if negative, enter "0") =					25
(Line 24) _____ minus \$5,543) × 36% (if negative, enter "0") =	+				26
Line 25 plus line 26	=			13410	27
Add lines 24 and 27.					28

If the trust was **not** a resident of Ontario, enter the amount from line 28 on line 32.

Residents of Ontario only:

Dividend tax credit (from line D of Chart 1 on page 12) _____ — _____ **29**

Line 28 minus line 29 (if negative, enter "0") _____ = _____ **30**

Residents of Ontario only:

Enter the provincial foreign tax credit from Form T3 PFT, *T3 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)

Protected B
when completed

Section T3ONMJ, Ontario tax (continued)

Chart 1 – Dividend tax credit calculation (Residents of Ontario only)

Line 24 of Schedule 8		X 36.3158% =	13418	+		A
Line 31 of Schedule 8		X 29.5% =	13415	+		B
Line 32 of Schedule 8		X 22.5% =	13421	+		C
Total credits (add lines A, B and C)					=	D

Enter the amount of line D at lines 16 and 29 on page 11.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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:	\$31,000 or less	more than \$31,000, but not more than \$67,000	more than \$67,000	
Enter the amount from line 1.				2
Base amount	- 0.00	- 31,000.00	- 67,000.00	3
Line 2 minus line 3	=	=	=	4
Rate	x 10.8%	x 12.75%	x 17.4%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	6
Tax on base amount	+ 0.00	+ 3,348.00	+ 7,938.00	7
Manitoba tax on taxable income (line 6 plus line 7)	=	=	=	8

Inter vivos trusts (other than grandfathered)

Manitoba tax on taxable income: (amount from line 1) _____ x 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 17A of Schedule 11 14012				
On the first \$200 or less	x 10.8% =			11
On the remainder	x 17.4% =	+		12
Donations and gifts tax credit (line 11 plus line 12)		14014	=	13

Family tax benefit

\$2,065 **minus** [9% x (Line 50 of the return)] (if negative, enter "0") = _____ x 10.8% = **14120** + _____ **14**

Residents of Manitoba only:

Manitoba dividend tax credit:

Line 24 of Schedule 8	x 29.0526% =	14018	+		15
Line 31 of Schedule 8	x 5.4411% =	14015	+		16A
Line 32 of Schedule 8	x 8.75% =	14017	+		16B

Manitoba minimum tax carryover:

Line 30 of Schedule 11 _____ x 50% = **14016** + _____ **17**

Total credits (add lines 13 to 17) = _____ **18**

Line 10 minus line 18 (if negative, enter "0") = _____ **19**

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) x % **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)

Protected B
when completed

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, 16A and 16B 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 T3 PFT, <i>T3 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 2014	14141 •	32	
Determine the amount to enter on line 28 as follows:			
<ul style="list-style-type: none"> If the trust's contributions (on line 32) are more than \$1,275, enter \$650 on line 28. 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.	-	-	-
Contribution base	0.00	400.00	750.00
Line 33 minus line 34	=	=	=
Credit rate	x 75%	x 50%	x 33.33%
Multiply line 35 by line 36.	=	=	=
Base credit	+ 0.00	+ 300.00	+ 475.00
Allowable credit (line 37 plus line 38)	=	=	=
Enter this amount on line 28.			39

Co-op education and apprenticeship tax credit	
A trust can claim this credit if it paid salaries or wages for work performed primarily in Manitoba:	
<ul style="list-style-type: none"> to a co-op student for a qualifying work placement in 2014 for work performed; to a co-op graduate or a journeyperson for a period of qualifying employment that ended in 2014; or to an eligible apprentice at an early or advanced level of learning in respect of a qualifying period of employment that ended in 2014. 	
On line 91 of the trust's return, enter the total credits shown on all your slips T2CEATC (MAN.) <i>Co-op Education and Apprenticeship Tax Credit</i> . Include your slips T2CEATC (MAN.) with the trust's return.	
Odour-control tax credit	
A trust can claim this credit if, in 2014, 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, <i>Manitoba Odour-Control Tax Credit (Individuals)</i> . Include a copy of Form T4164 with the trust's return	
Green energy equipment tax credit	
A trust can claim this credit if, in 2014, it installed a geothermal heat pump system or specified solar heating equipment. Enter the amount of the credit on line 91 of the trust's return. For more information, go to www.gov.mb.ca/finance/tao/green.html .	
Nutrient management tax credit	
A trust can claim this credit if, after April 17, 2012, it was carrying on the business of farming in Manitoba and incurred eligible expenditure for the acquisition of eligible nutrient management equipment. Enter the amount of the credit on line 91 of the trust's return. For more information, go to www.gov.mb.ca/finance/ccredits.html#nutrient-corp .	
Rental housing construction tax credit A trust can claim this credit if, it is a non-profit organization and it obtained a tax credit certificate from the Department of Housing and Community Development and, after April 16, 2013, it obtained a building permit for a rental housing project that is in Manitoba, is newly constructed, or converted from a non-residential use, is a Class 1 property of the trust for the purpose of Schedule II of the federal regulations, is situated on land owned or leased by the trust, contains at least five residential units, and is not a hotel, hostel or ineligible facility, and becomes available for use during 2014. Enter the amount of the credit on line 91 of the trust's return. For more information, go to www.gov.mb.ca/finance/ccredits.html#rental .	

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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:	\$43,292 or less	more than \$43,292, but not more than \$123,692	more than \$123,692	
Enter the amount from line 1.				2
Base amount	– 0,00	– 43,292,00	– 123,692,00	3
Line 2 minus line 3	=	=	=	4
Rate	× 11%	× 13%	× 15%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	6
Tax on base amount	+ 0,00	+ 4,762,00	+ 15,214,00	7
Saskatchewan tax on taxable income (line 6 plus line 7)	=	=	=	8

Inter vivos trusts (other than grandfathered)

Saskatchewan tax on taxable income: (amount from line 1) _____ × 15% = _____ **9**

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

Saskatchewan farm and small business capital gains tax credit (see instructions on the next page) **14204** = _____ **11**

Subtotal (line 10 minus line 11; if negative, enter "0") _____ **12**

Donations and gifts tax credit

Total donations and gifts:

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

Residents of Saskatchewan only:

Saskatchewan dividend tax credit:

Line 24 of Schedule 8	× 39.95% =	14218 +		16
Line 31 of Schedule 8	× 22.29% =	14215 +		17A
Line 32 of Schedule 8	× 20% =	14217 +		17B

Saskatchewan minimum tax carryover:

Line 30 of Schedule 11	× 50% =	14216 +		18
Add lines 15 to 18.		=	▶	19

Line 12 minus line 19 (if negative, enter "0") _____ **20**

Saskatchewan additional tax for minimum tax purposes (amount H from Chart 3 of Schedule 12) **14202** + _____ **21**

Add lines 20 and 21. **14205** = _____ **22**

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

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

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

Adjustment for residents of Saskatchewan

Saskatchewan dividend tax credit (add lines 16, 17A and 17B) _____ **25**

Percentage of income not allocated to Saskatchewan
(100% minus percentage on line 23) _____ × % **26**

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

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

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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 T3 PFT, *T3 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 2014 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.
- 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
Contribution base	- 0.00	- 400.00	- 750.00	38
Line 37 minus line 38	=	=	=	39
Credit rate	x 75%	x 50%	x 33.33%	40
Multiply line 39 by line 40.	=	=	=	41
Base credit	+ 0.00	+ 300.00	+ 475.00	42
Allowable credit (line 41 plus line 42)	=	=	=	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 Incentives*, to a maximum of \$1,000. Include Slip T2C(Sask.) with the trust's return.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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.

Taxable income (line 56 of the return)			1
Alberta income tax rate	x	10%	1A
Multiply line 1 by line 1A.	Alberta tax on taxable income	14401 =	2
Donations and gifts tax credit			
Total donations and gifts:			
Line 17A of Schedule 11	14412 •		
On the first \$200 or less	x	10% =	3
On the remainder	x	21% =	4
Donations and gifts tax credit (line 3 plus line 4)	14414 =		5
Residents of Alberta only:			
Alberta dividend tax credit:			
Line 24 of Schedule 8	x	36.32% =	14418 + 6
Line 31 of Schedule 8	x	20.31% =	14415 + 7A
Line 32 of Schedule 8	x	17.5% =	14417 + 7B
Alberta minimum tax carryover:			
Line 30 of Schedule 11	x	35% =	14416 + 8
Add lines 5 to 8.		=	▶ - 9
Line 2 minus line 9 (if negative, enter "0")		=	10
Alberta additional tax for minimum tax purposes	(amount I from Chart 3 of Schedule 12)	14402 +	11
Add lines 10 and 11.		=	14405 = 12
Percentage of income allocated to Alberta (from column 5 of the chart in Part 1 of this form)	x	%	13
Multiply line 12 by the percentage on line 13.		=	14
If the trust was not a resident of Alberta, enter the amount from line 14 on line 18.			
Adjustment for residents of Alberta			
Alberta dividend tax credit (add lines 6, 7A and 7B)			15
Percentage of income not allocated to Alberta (100% minus percentage on line 13)	x	%	16
Multiply line 15 by the percentage on line 16.		=	▶ - 17
Line 14 minus line 17 (if negative, enter "0"); or if the trust was not a resident of Alberta, enter the amount from line 14.		Adjusted Alberta income tax	= 18
Residents of Alberta only:			
Enter the provincial foreign tax credit from Form T3 PFT, <i>T3 Provincial or Territorial Foreign Tax Credit.</i>	14510 =		19
Alberta allowable political contribution tax credit			
Enter the trust's Alberta political contributions made in 2014 from the official receipt called <i>Annual Contribution.</i>	14521 •		20
Credit calculated for line 21 – maximum \$1,000 (see chart on the next page)			21
Enter the trust's Alberta political contributions made in 2014 from the official receipt called <i>Senatorial Selection Campaign Contribution.</i>	14522 •		22
Credit calculated for line 23 – maximum \$1,000 (see chart on the next page)			23
Add lines 21 and 23.			
Alberta allowable political contribution tax credit	14520 =	▶ +	24
Subtotal (add lines 19 and 24)		=	▶ - 25
Line 18 minus line 25 (if negative, enter "0")		=	26
Alberta royalty tax rebate (see chart for line 27 on the next page)		14440 • -	27
Line 26 minus line 27 (if negative, enter "0")		Alberta tax 14540 =	28
Enter the amount from line 28 on line 8 in Part 4 of this form.			

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

Section T3ABMJ, Alberta tax (continued)

Chart for lines 21 and 23 – Alberta allowable political contribution tax credit

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

Determine the amount to enter on line 21 or 23 as follows:

- If the trust's contributions (on line 20 or 22) are **more than \$2,300**, enter \$1,000 on line 21 or 23.
- If the trust's contributions are **\$2,300 or less**, use the amount on line 20 or 22 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 20 or 22	-	-	-	29
Contribution base	= 0.00	= 200.00	= 1,100.00	30
Line 29 minus line 30	=	=	=	31
Credit rate	× 75%	× 50%	× 33.33%	32
Multiply line 31 by line 32.	=	=	=	33
Base credit	+ 0.00	+ 150.00	+ 600.00	34
Allowable credit (line 33 plus line 34)	=	=	=	35

Enter this amount on line 21 or 23.

Chart for line 27 – Alberta royalty tax rebate

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

	× 10% =		36
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Enter the amount from line 36 on line 27.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

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.

If the amount from line 1 is:	\$37,606 or less	more than \$37,606, but not more than \$75,213	more than \$75,213, but not more than \$86,354	more than \$86,354, but not more than \$104,858	more than \$104,858, but not more than \$150,000	more than \$150,000
Enter the amount from line 1.						
Base amount	— 0.00	— 37,606.00	— 75,213.00	— 86,354.00	— 104,858.00	— 150,000.00
Line 2 minus line 3	=	=	=	=	=	=
Rate	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	× 16.8%
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=	=
Tax on base amount	+ 0.00	+ 1,903.00	+ 4,799.00	+ 5,969.00	+ 8,243.00	+ 14,879.00
British Columbia tax on taxable income Add lines 6 and 7.	=	=	=	=	=	=

Inter vivos trusts (other than grandfathered)

British Columbia tax on taxable income: (amount from line 1) _____ × 16.8% = _____ **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	× 36.32% =	14618	+	14
Lines 31 and 32 of Schedule 8	× 17% =	14615	+	15
British Columbia minimum tax carryover:				
Line 30 of Schedule 11	× 33.7% =	14616	+	16
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. **14605** = _____ **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 T3 PFT, *T3 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)

Protected B
when completed

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 542S, *Logging Tax Return of Income* or from Form FIN 542P, *Logging Tax Return of Income for Processors*. (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") **British Columbia tax** **14680** ■ = _____ | 32

Enter the amount from line 32 on line 9 in Part 4 of this form.

Line 29 – Logging tax credit

If the trust has logging operations in British Columbia 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 542S, *Logging Tax Return of Income*, or from Form FIN 542P, *Logging Tax Return of Income for Processors*. Include a copy of Forms FIN 542S or FIN 542P with the trust's return.

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

Total British Columbia political contributions made in 2014 **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.
- 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
Contribution base	– 0.00	– 100.00	– 550.00	35
Line 34 minus line 35	=	=	=	36
Credit rate	× 75%	× 50%	× 33.33%	37
Multiply line 36 by line 37.	=	=	=	38
Base credit	+ 0.00	+ 75.00	+ 300.00	39
Allowable credit (line 38 plus line 39)	=	=	=	40

Enter this amount on line 30.

Mining exploration tax credit

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

Part 3 – Territorial tax (Multiple jurisdictions)

Protected B
when completed

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:	\$43,953 or less	more than \$43,953, but not more than \$87,907	more than \$87,907, but not more than \$136,270	more than \$136,270	
Enter the amount from line 1.					2
Base amount	– 0.00	– 43,953.00	– 87,907.00	– 136,270.00	3
Line 2 minus line 3	=	=	=	=	4
Rate	× 7.04%	× 9.68%	× 11.44%	× 12.76%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	6
Tax on base amount	+ 0.00	+ 3,094.00	+ 7,349.00	+ 12,882.00	7
Yukon tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Inter vivos trusts (other than grandfathered)
Yukon tax on taxable income: (amount from line 1) _____ × 12.76% = _____ **9**

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

Donations and gifts tax credit

Total donations and gifts:

Line 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	× 54.76% =	14818 +			14
Line 31 of Schedule 8	× 26.39% =	14815 +			15A
Line 32 of Schedule 8	× 22.57% =	14817 +			15B

Yukon minimum tax carryover:

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

Line 10 minus line 17 (if negative, enter "0") = _____ **18**

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

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

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

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

Yukon surtax

Amount from line 22				23
Base amount	– 6,000.00			24
Line 23 minus line 24 (if negative, enter "0")	=			25
Rate	× 5%			26
Multiply line 25 by the rate on line 26.	=		14790 +	27

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

Residents of Yukon only: Enter the territorial foreign tax credit from Form T3 PFT, *T3 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)

Protected B
when completed

Section T3YTMJ, Yukon tax (continued)

Chart for line 30 – Yukon allowable political contribution tax credit

Total Yukon political contributions made in 2014 **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.
- 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
Contribution base	– 0.00	– 100.00	– 550.00	35
Line 34 minus line 35	=	=	=	36
Credit rate	× 75%	× 50%	× 33.33%	37
Multiply line 36 by line 37.	=	=	=	38
Base credit	+ 0.00	+ 75.00	+ 300.00	39
Allowable credit (line 38 plus line 39)	=	=	=	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)

Protected B
when completed

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:	\$39,808 or less	more than \$39,808, but not more than \$79,618	more than \$79,618, but not more than \$129,441	more than \$129,441	
Enter the amount from line 1.					2
Base amount	– 0.00	– 39,808.00	– 79,618.00	– 129,441.00	3
Line 2 minus line 3	=	=	=	=	4
Rate	× 5.9%	× 8.6%	× 12.2%	× 14.05%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	6
Tax on base amount	+ 0.00	+ 2,349.00	+ 5,772.00	+ 11,851.00	7
Northwest Territories tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Inter vivos trusts (other than grandfathered)

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

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

Donations and gifts tax credit

Total donations and gifts:

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

Residents of Northwest Territories only:

Northwest Territories dividend tax credit:

Line 24 of Schedule 8	× 41.7632% =	14718 +			14
Line 31 of Schedule 8	× 39.3333% =	14715 +			15A
Line 32 of Schedule 8	× 30% =	14717 +			15B

Northwest Territories minimum tax carryover:

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

Line 10 minus line 17 (if negative, enter "0") _____ = _____ **18**

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

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

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

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

Residents of Northwest Territories only:

Enter the territorial foreign tax credit from Form T3 PFT, *T3 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)

Protected B
when completed

Section T3NTMJ, Northwest Territories tax (continued)

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

Total Northwest Territories political contributions made in 2014 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.
- If the trust's contributions are **\$900 or less**, use the amount on line 28, to determine which **one** of the following columns to complete.

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

Enter this amount on line 24 on the previous page.

Line 25 – Unused risk capital investment tax credit

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.

Part 3 – Territorial tax (Multiple jurisdictions)

Protected B
when completed

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:	\$41,909 or less	more than \$41,909, but not more than \$83,818	more than \$83,818, but not more than \$136,270	more than \$136,270	
Enter the amount from line 1.					2
Base amount	– 0.00	– 41,909.00	– 83,818.00	– 136,270.00	3
Line 2 minus line 3	=	=	=	=	4
Rate	× 4%	× 7%	× 9%	× 11.5%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	6
Tax on base amount	+ 0.00	+ 1,676.00	+ 4,610.00	+ 9,331.00	7
Nunavut tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Inter vivos trusts (other than grandfathered)
Nunavut tax on taxable income: (amount from line 1) _____ × 11.5% = _____ **9**

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

Donations and gifts tax credit

Total donations and gifts:

Line 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)			13714 =			13

Nunavut dividend tax credit:

Line 24 of Schedule 8		× 20% =	13718 =	+		14
Lines 31 and 32 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. _____ **13705** = _____ **20**

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

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

Residents of Nunavut only:

Enter the territorial foreign tax credit from Form T3 PFT, *T3 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**

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

Line 22 minus line 25 (if negative, enter "0") _____ **Nunavut tax** **13700** = _____ **26**

Enter the amount from line 26 on line 12 in Part 4 of this form.

Part 3 – Territorial tax (Multiple jurisdictions)

Protected B
when completed

Section T3NUMJ, Nunavut tax (continued)

Chart for line 24 – Nunavut allowable political contribution tax credit

Total Nunavut political contributions made in 2014 13620 • | 27

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

- If the trust's contributions (on line 27) are **more than \$900**, enter \$500 on line 24.
- If the trust's contributions are **\$900 or less**, use the amount on line 27 to determine which **one** of the following columns to complete.

	If line 27 is \$100 or less	If line 27 is more than \$100, but not more than \$900	
Enter the trust's total contributions from line 27.			28
Contribution base	– 0.00	– 100.00	29
Line 28 minus line 29	=	=	30
Credit rate	× 100%	× 50%	31
Multiply line 30 by line 31.	=	=	32
Base credit	+ 0.00	+ 100.00	33
Allowable credit (line 32 plus line 33)	=	=	34

Enter this amount on line 24 on the previous page.

Part 4 – Provincial and territorial taxes

Protected B
when completed

Newfoundland and Labrador

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

_____ | 1

Prince Edward Island

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

+ _____ | 2

Nova Scotia

Enter the amount from line 31 of Section T3NSMJ in Part 3.

+ _____ | 3

New Brunswick

Enter the amount from line 30 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 26 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 26 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