

Information on Form T3MJ, *T3 Provincial and Territorial Taxes for 2017 – 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 2017 – 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 2017 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 2017 – Multiple Jurisdictions

Use this form to calculate the trust's provincial or territorial taxes for 2017 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2017 (use the date the trust left Canada if it ceased to be a resident in 2017), 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 2017 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2017 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 07 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 2017. 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 20 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
Federal surtax on income earned outside Canada			
Enter the amount from line 9 on line 21 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 51 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
Refundable Quebec abatement			
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**

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$35,851 or less		more than \$35,851, but not more than \$71,701		more than \$71,701, but not more than \$128,010		more than \$128,010, but not more than \$179,214		more than \$179,214	
Enter the amount from line 1.										
Base amount	–	0.00	–	35,851.00	–	71,701.00	–	128,010.00	–	179,214.00
Line 2 minus line 3	=		=		=		=		=	
Rate	×	8.7%	×	14.5%	×	15.8%	×	17.3%	×	18.3%
Multiply the amount on line 4 by the rate on line 5.	=		=		=		=		=	
Tax on base amount	+	0.00	+	3,119.00	+	8,317.00	+	17,214.00	+	26,072.00
Newfoundland and Labrador tax on taxable income (line 6 plus line 7)	=		=		=		=		=	

Trusts other than GRE and QDT

Newfoundland and Labrador tax on taxable income: (amount from line 1) _____ × 18.3% = _____ **9**

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 13012 •			
On the first \$200 or less	×	8.7% =	
On the remainder	×	18.3% =	+

Donations and gifts tax credit (line 10 plus line 11) _____ **13014 ■** = _____ **12**

Newfoundland and Labrador tax on taxable income (line 8 or line 9) _____ **13011 ■** **13**

Newfoundland and Labrador recovery tax (line 27 of Form T3QDT-WS) _____ **13013 •** + _____ **14**

Subtotal (line 13 plus line 14) _____ = _____ **15**

Donations and gifts tax credit (line 12) _____ **16**

Residents of Newfoundland and Labrador only:

Newfoundland and Labrador dividend tax credit

Line 24 amount of Schedule 8	×	19.61% =	13018 • +	17
Line 31 amount of Schedule 8 paid before July 1, 2016	×	28.22% =	13022 • +	18
Line 31 amount of Schedule 8 paid after June 30, 2016	×	24.09% =	13015 • +	18A

Newfoundland and Labrador minimum tax carryover:

Line 19 of Schedule 11 _____ × 58% = **13016 ■** + _____ **19**

Add lines 16 to 19. _____ = _____ **20**

Line 15 minus line 20 (if negative, enter "0") _____ = _____ **21**

Newfoundland and Labrador additional tax for minimum tax purposes (amount A from Chart 3 of Schedule 12) **13002 ■** + _____ **22**

Add lines 21 and 22. _____ = _____ **23**

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

Line 23 multiplied by the percentage on line 24 _____ × _____ % **24**

Gross up amount of recovery tax (line 14 multiplied by (100% **minus** the percentage on line 24)) _____ = _____ **25**

Subtotal (line 25 plus line 25A) _____ **13005 ■** = _____ **25B**

If the trust was **not** a resident of Newfoundland and Labrador, enter the amount from line 25B on line 29.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NLMJ, Newfoundland and Labrador tax (continued)

Adjustment for residents of Newfoundland and Labrador

Newfoundland and Labrador dividend tax credit (add lines 17, 18 and 18A)					26
Percentage of income not allocated to Newfoundland and Labrador: (100% minus percentage on line 24)					27
	x	%			
Multiply line 26 by the percentage on line 27.	=			▶	28
Line 25B minus line 28 (if negative, enter "0"); or if the trust was not a resident of Newfoundland and Labrador, enter the amount from line 25B.					29
					Adjusted Newfoundland and Labrador income tax
					=

Residents of Newfoundland and Labrador only:

Enter the provincial foreign tax credit from Form T3 PFT, <i>T3 Provincial or Territorial Foreign Tax Credit</i> .		13060	■	-		30
Line 29 minus line 30 (if negative, enter "0")					Newfoundland and Labrador tax	31
		13090	■	=		
Enter the amount from line 31 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**

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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

Trusts other than GRE and QDT

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

Donations and gifts tax credit

Total donations and gifts:				
Line 14 of Schedule 11A 13112 •				
On the first \$200 or less		× 9.8% =		10
On the remainder		× 16.7% =	+	11
Donations and gifts tax credit (line 10 plus line 11)			13114 =	12

Prince Edward Island tax on taxable income (line 8 or line 9) _____ **13101** ■ _____ **13**

Prince Edward Island recovery tax (line 27 of Form T3QDT-WS) _____ **13104** • + _____ **14**

Subtotal (line 13 plus line 14) _____ = _____ **15**

Donations and gifts tax credit (line 12) _____ **16**

Residents of Prince Edward Island only:

Prince Edward Island dividend tax credit:				
Line 24 of Schedule 8	× 38.13% =	13118 ■ +		17
Line 31 of Schedule 8	× 21% =	13115 ■ +		18

Prince Edward Island minimum tax carryover:
Line 19 of Schedule 11 _____ × 57.5% = **13116** ■ + _____ **19**

Add lines 16 to 19. _____ = _____ **20**

Line 15 minus line 20 (if negative, enter "0") _____ = _____ **21**

Prince Edward Island additional tax for minimum tax purposes (amount D from Chart 3 of Schedule 12) **13102** ■ + _____ **22**

Add lines 21 and 22. _____ = _____ **23**

Percentage of income allocated to Prince Edward Island (from column 5 of the chart in Part 1 of this form) _____ × _____ % **24**

Line 23 multiplied by the percentage on line 24 _____ = _____ **25**

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + _____ **25A**

Subtotal (line 25 plus line 25A) _____ **13105** ■ = _____ **25B**

If the trust was **not** a resident of Prince Edward Island, enter the amount from line 25B on line 29.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3PEMJ, Prince Edward Island tax (continued)

Adjustment for residents of Prince Edward Island

Prince Edward Island dividend tax credit (add lines 17 and 18)					26
Percentage of income not allocated to Prince Edward Island: (100% minus percentage on line 24)					27
	x	%			
Multiply line 26 by the percentage on line 27.	=				28
Line 25B minus line 28 (if negative, enter "0"); or if the trust was not a resident of Prince Edward Island, enter the amount from line 25B.					29
					Adjusted Prince Edward Island income tax

Prince Edward Island surtax

Amount from line 23					30
Base amount	-	12,500.00			31
Line 30 minus line 31 (if negative, enter "0")	=				32
Rate	x	10%			33
Multiply line 32 by the rate on line 33.	=				34
Multiply line 34 by the percentage on line 24.	x	%			35
Add lines 29 and 35.					36

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T3 PFT, *T3 Provincial or Territorial Foreign Tax Credit*.

Prince Edward Island allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$500)

					37
					38
Add lines 37 and 38.					39
Line 36 minus line 39 (if negative, enter "0")					40
					Prince Edward Island tax

Enter the amount from line 40 on line 2 in Part 4 of this form.

Chart for line 38 – Prince Edward Island allowable political contribution tax credit

Total Prince Edward Island political contributions made in 2017					41
Determine the amount to enter on line 38 as follows:					
<ul style="list-style-type: none"> If the trust's contributions (on line 41) are more than \$1,150, enter \$500 on line 38. If the trust's contributions are \$1,150 or less, use the amount on line 41 to determine which one of the following columns to complete. 					
		If line 41 is \$100 or less	If line 41 is more than \$100 , but not more than \$550	If line 41 is more than \$550 , but not more than \$1,150	
Enter the trust's total contributions from line 41.					42
Contribution base	-	0.00	100.00	550.00	43
Line 42 minus line 43.	=				44
Credit rate	x	75%	50%	33.33%	45
Multiply line 44 by line 45.	=				46
Base credit	+	0.00	75.00	300.00	47
Allowable credit (line 46 plus line 47)	=				48
Enter this amount on line 38.					

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

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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.						2
Base amount	– 0,00	– 29,590,00	– 59,180,00	– 93,000,00	– 150,000,00	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x 8.79%	x 14.95%	x 16.67%	x 17.5%	x 21%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=	6
Tax on base amount	+ 0,00	+ 2,601,00	+ 7,025,00	+ 12,662,00	+ 22,637,00	7
Nova Scotia tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

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

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 13212 •						
On the first \$200 or less			x 8.79% =			10
On the remainder			x 21% =	+		11
Donations and gifts tax credit (line 10 plus line 11)				13214 ■ =		12

Nova Scotia tax on taxable income (line 8 or line 9) _____ **13201** ■ _____ 13

Nova Scotia recovery tax (line 27 of Form T3QDT-WS) _____ **13204** • + _____ 14

Subtotal (line 13 plus line 14) _____ = _____ 15

Donations and gifts tax credit (line 12) _____ 16

Residents of Nova Scotia only:

Nova Scotia dividend tax credit:

Line 24 of Schedule 8		x 32.14% =	13218 ■ +		17
Line 31 of Schedule 8		x 22.94% =	13215 ■ +		18
Nova Scotia minimum tax carryover:					
Line 19 of Schedule 11		x 57.5% =	13216 ■ +		19
Add lines 16 to 19.			=		▶ _____ 20

Line 15 minus line 20 (if negative, enter "0") _____ = _____ 21

Nova Scotia additional tax for minimum tax purposes (amount B from Chart 3 of Schedule 12) **13202** ■ + _____ 22

Add lines 21 and 22. _____ = _____ 23

Percentage of income allocated to Nova Scotia (from column 5 of the chart in Part 1 of this form) _____ x % _____ 24

Line 23 multiplied by the percentage on line 24 _____ = _____ 25

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + _____ 25A

Subtotal (line 25 plus line 25A) _____ **13205** ■ = _____ 25B

If the trust was **not** a resident of Nova Scotia, enter the amount from line 25B on line 29.

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NSMJ, Nova Scotia tax (continued)

Adjustment for residents of Nova Scotia

Nova Scotia dividend tax credit (add lines 17 and 18)					26
Percentage of income not allocated to Nova Scotia (100% minus percentage on line 24)	x	%			27
Multiply line 26 by the percentage on line 27.	=				▶
Line 25B minus line 28 (if negative, enter "0"); or if the trust was not a resident of Nova Scotia, enter the amount from line 25B.				-	28
					▶
				=	29

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T3 PFT, <i>T3 Provincial or Territorial Foreign Tax Credit</i> .					30
Total Nova Scotia political contributions					31
Nova Scotia allowable political contribution tax credit:					
Line 31 × 75% = maximum \$750					32
Add lines 30 and 32.					▶
Line 29 minus line 33 (if negative, enter "0")				-	33
Enter the amount from line 34 on line 3 in Part 4 of this form.					▶
					▶
				=	34

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**

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$41,059 or less	more than \$41,059, but not more than \$82,119	more than \$82,119, but not more than \$133,507	more than \$133,507, but not more than \$152,100	more than \$152,100	
Enter the amount from line 1.						2
Base amount	– 0.00	– 41,059.00	– 82,119.00	– 133,507.00	– 152,100.00	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	× 9.68%	× 14.82%	× 16.52%	× 17.84%	× 20.30%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=	6
Tax on base amount	+ 0.00	+ 3,975.00	+ 10,060.00	+ 18,549.00	+ 21,866.00	7
New Brunswick tax on taxable income (line 6 plus line 7).	=	=	=	=	=	8

Trusts other than GRE and QDT

New Brunswick tax on taxable income: (amount from line 1) _____ × 20.30% = _____ **9**

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 13312 •						
On the first \$200 or less			× 9.68% =			10
On the remainder			× 17.95% =	+		11
Donations and gifts tax credit (line 10 plus line 11)				13314 ■ =		12

New Brunswick tax on taxable income (line 8 or line 9)				13301 ■		13
New Brunswick recovery tax (line 27 of Form T3QDT-WS)				13304 • +		14
Subtotal (line 13 plus line 14)				=		15
Donations and gifts tax credit (line 12)					16	

Residents of New Brunswick only:

New Brunswick dividend tax credit:

Line 24 of Schedule 8		× 50.84% =	13318 ■ +		17
Line 31 of Schedule 8		× 22.33% =	13315 ■ +		18

New Brunswick minimum tax carryover:

Line 19 of Schedule 11		× 57% =	13316 ■ +		19
Add lines 16 to 19.			=		20

Line 15 minus line 20 (if negative, enter "0")			=		21
New Brunswick additional tax for minimum tax purposes (amount C from Chart 3 of Schedule 12)			13302 ■ +		22
Add lines 21 and 22.			=		23

Percentage of income allocated to New Brunswick (from column 5 of the chart in Part 1 of this form)		×		%	24
Line 23 multiplied by the percentage on line 24		=			25
Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24))		+			25A
Subtotal (line 25 plus line 25A)		13305 ■ =			25B

If the trust was **not** a resident of New Brunswick, enter the amount from line 25B on line 31.

Adjustment for residents of New Brunswick

New Brunswick dividend tax credit (add lines 17 and 18)				26	
Percentage of income not allocated to New Brunswick (100% minus percentage on line 24)		×	%	27	
Multiply line 26 by the percentage on line 27.		=			28
Line 25B minus line 28 (if negative, enter "0")				Adjusted New Brunswick income tax	29

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NBMJ, New Brunswick tax (continued)

Residents of New Brunswick only:

Enter the provincial foreign tax credit from Form T3 PFT, <i>T3 Provincial or Territorial Foreign Tax Credit</i> .	13330 ■ –	30
Subtotal (line 29 minus line 30. If negative, enter "0")	=	31
Enter the provincial small business investor tax credit from Form T3NB-SBI, <i>T3 New Brunswick Small Business Investor Tax Credit</i> .	13335 • –	32
Line 31 minus line 32 (if negative, enter "0")	13340 ■ =	33
Enter the amount from line 33 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

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$42,201 or less	more than \$42,201, but not more than \$84,404	more than \$84,404, 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.						2
Base amount	– 0.00	– 42,201.00	– 84,404.00	– 150,000.00	– 220,000.00	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=	6
Tax on base amount	+ 0.00	+ 2,131.00	+ 5,993.00	+ 13,313.00	+ 21,825.00	7
Ontario tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

Ontario tax on taxable income: (amount from line 1) _____ × 20.53% = _____ 9

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 13412 •						
On the first \$200 or less		× 5.05%	=			10
On the remainder (GRE and QDT only)		× 11.16%	=	+		11A
On the remainder (all other trusts)		× 17.41%	=	+		11B

Donations and gifts tax credit (line 10 plus line 11A plus line 11B) _____ **13414** = _____ 12

Ontario tax on taxable income (line 8 or line 9) _____ **13401** = _____ 13

Ontario recovery tax (line 27 of Form T3QDT-WS) _____ **13404** + _____ 14

Subtotal (line 13 plus line 14) _____ = _____ 15

Donations and gifts tax credit (line 12) _____ – _____ 16

Subtotal (line 15 minus line 16. If negative, enter "0".) _____ = _____ 17

Ontario minimum tax carryover

Enter the amount from line 17. _____ 18

Enter the amount from line C of Chart 1 on page 12. _____ – _____ 19

Line 18 minus line 19 (if negative, enter "0") _____ = _____ 20

Line 19 of Schedule 11 _____ × 33.67% = **13419** = _____ 21

Enter the amount from line 20 or 21, whichever is **less**. _____ **13416** – _____ 22

Line 17 minus line 22 (if negative, enter "0") _____ = _____ 23

Ontario surtax:

Applies to GRE and QDT only, otherwise enter "0" on line 26:

(Line 23 minus \$4,556) × 20% (if negative, enter "0") = _____ 24

(Line 23 minus \$5,831) × 36% (if negative, enter "0") = _____ + _____ 25

Total surtax (lines 24 plus line 25) _____ = **13410** + _____ 26

Add line 23 plus line 26 _____ = _____ 27

Adjusted Ontario income tax

Percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form) _____ × _____ % 27A

Line 27 multiplied by line 27A _____ = _____ 27B

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 27A)) _____ + _____ 27C

Subtotal (line 27B plus line 27C) _____ **13405** = _____ 27D

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

Section T3ONMJ, Ontario tax (continued)

Enter the amount from line 27D on the previous page.			27D
Dividend tax credit (Residents of Ontario only, otherwise enter "0")			
Dividend tax credit (from line C of Chart 1 below)	-		28
Subtotal (line 27D minus line 28, if negative, enter "0".)	=		29
Ontario additional tax for minimum tax purposes			
If you entered an amount other than "0" on line 48 of T3 Schedule 12, enter your Ontario additional tax for minimum tax purposes from line 13 of Chart 2.	13402	+	30
Subtotal (line 29 plus line 30).	=		31
Ontario foreign tax credit (Residents of Ontario only, otherwise enter "0")			
Ontario foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit)	13430	-	32
Line 31 minus line 32 (if negative, enter "0")			
	Ontario tax	13460	= 33
Enter the amount from line 33 on line 5 in Part 4 of this form.			

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

Line 24 of Schedule 8		×	36.3158%	=	13418	+		A
Line 31 of Schedule 8		×	29.5%	=	13415	+		B
Total credits (add lines A and B)				=				C
Enter the amount of line C at lines 19 and 28								

Chart 2 – Ontario additional tax for minimum tax purposes

If you entered an amount on line 48 of T3 Schedule 12, complete this calculation.

Ontario basic additional tax

Line 48 of T3 Schedule 12		×	33.67%	=		1
Multiply the amount from line 1 by the percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form)		×	%	=		2

Ontario surtax on additional tax

Surtax on additional tax (applies to trusts other than GRE and QDT)						
Amount from line 2		×	56% (if negative, enter "0")	=		3
Surtax on additional tax (applies to GRE and QDT only)						
Amount from line 1						4
Enter the amount from line 23.		+				5
Add lines 4 and 5.		=				6

Complete lines 7 to 12 only if the amount on line 6 is more than \$4,556. Otherwise, enter the amount from line 2 on line 13.

(Line 6 minus \$4,556)	×	20% (if negative, enter "0")	=		7
(Line 6 minus \$5,831)	×	36% (if negative, enter "0")	=		8
Add lines 7 and 8.					9
Amount from line 26					10
Line 9 minus line 10					11
Multiply the amount from line 11 by the percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form)	×	%	=		12
Add lines 2, 3, and 12. Enter this amount on line 30.					13

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**

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:

	\$31,465 or less	more than \$31,465, but not more than \$68,005	more than \$68,005	
Enter the amount from line 1.				2
Base amount	– 0.00	– 31,465.00	– 68,005.00	3
Line 2 minus line 3	=	=	=	4
Rate	× 10.8%	× 12.75%	× 17.4%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	6
Tax on base amount	+ 0.00	+ 3,398.00	+ 8,057.00	7
Manitoba tax on taxable income (line 6 plus line 7)	=	=	=	8

Trusts other than GRE and QDT

Manitoba tax on taxable income: (amount from line 1) _____ × 17.4% = _____ **9**

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 14012 •				
On the first \$200 or less		× 10.8% =		10
On the remainder		× 17.4% =	+	11
Donations and gifts tax credit (line 10 plus line 11)			14014 ■ =	12

Manitoba tax on taxable income (line 8 or line 9) _____ **14021** ■ _____ **13**

Manitoba recovery tax (line 27 of Form T3QDT-WS) _____ **14022** • + _____ **14**

Subtotal (line 13 plus line 14) _____ = _____ **15**

Family tax benefit

\$2,065 **minus** [9% x (Line 50 of the return)](if negative, enter "0") = _____ × 10.8% = **14120** ■ – _____ **16**

Subtotal (line 15 plus line 16) _____ = _____ **17**

Donations and gifts tax credit (line 12) _____ **18**

Residents of Manitoba only:

Manitoba dividend tax credit:

Line 24 of Schedule 8	× 29.0526% =	14018 ■ +	19
Line 31 of Schedule 8	× 5.3923% =	14015 ■ +	20

Manitoba minimum tax carryover:

Line 19 of Schedule 11 _____ × 50% = **14016** ■ + _____ **21**

Total credits (add lines 18 to 21) _____ = _____ **22**

Line 17 minus line 22 (if negative, enter "0") _____ = _____ **23**

Manitoba additional tax for minimum tax purposes (amount G from Chart 3 of Schedule 12) **14002** ■ + _____ **24**

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

Percentage of income allocated to Manitoba (from column 5 of the chart in Part 1 of this form) _____ × % _____ **26**

Line 25 multiplied by the percentage on line 26 _____ = _____ **27**

Gross up amount of recovery tax (line 14 multiplied by (100% **minus** the percentage on line 26)) _____ + _____ **27A**

Subtotal (line 27 plus line 27A) _____ **14005** ■ = _____ **27B**

If the trust was **not** a resident of Manitoba, enter the amount from line 27B on line 31.

Section T3MBMJ, Manitoba tax (continued)

Paid work experience tax credit

You can claim this credit if in 2017 you paid salaries or wages:

- to a qualifying youth for a qualifying period of employment that started after September 1, 2015;
- to a co-op student for a qualifying work placement in 2017;
- to a co-op graduate for a qualifying period of employment;
- to an apprentice for a qualifying period of employment; or
- to a journeyperson for a qualifying period of employment.

On line 91 of the trust's return, enter the total paid work experience tax credit. For more information, refer to Form T2SCH384, *Manitoba Paid Work Experience Tax Credit (2015 and later tax years)*.

Odour-control tax credit

Under proposed changes, the odour control tax credit will be eliminated for expenditures made after April 11, 2017. This measure does not impact unused amounts on eligible expenditures made by a business of farming in Manitoba before April 12, 2017 that invested in capital property to control nuisance odours from the use or production of organic waste, which are available to be carried forward. 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.

Green energy equipment tax credit

A trust can claim this credit if, in 2017, it installed a geothermal heat pump system or specified solar heating equipment, or biomass fuel energy equipment that is installed in Manitoba and used in a business. Under proposed changes, the credit will be expanded to include gasification equipment and equipment for co-generation of energy using biomass fuel. Enter the amount of the credit on line 91 of the trust's return. For more information, go to gov.mb.ca/finance/tao/green.html.

Nutrient management tax credit

Under proposed changes, the nutrient management tax credit will be eliminated for expenditures made after April 11, 2017. This measure does not impact the carry forward of unused credits for eligible expenditures made before April 12, 2017. Enter the amount of the credit on line 91 of the trust's return. For more information, go to gov.mb.ca/finance/business/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 Manitoba housing 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 2017. Enter the amount of the credit on line 91 of the trust's return. For more information, go to gov.mb.ca/finance/business/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**

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$45,225 or less	more than \$45,225, but not more than \$129,214	more than \$129,214	
Enter the amount from line 1.				2
Base amount	– 0,00	– 45,225,00	– 129,214,00	3
Line 2 minus line 3	=	=	=	4
Rate	× 10.75%	× 12.75%	× 14.75%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	6
Tax on base amount	+ 0,00	+ 4,862,00	+ 15,570,00	7
Saskatchewan tax on taxable income (line 6 plus line 7)	=	=	=	8

Trusts other than GRE and QDT

Saskatchewan tax on taxable income: (amount from line 1) _____ × 14.75% = _____ **9**

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 14212 •				
On the first \$200 or less		× 10.75% =		10
On the remainder		× 14.75% =	+	11
Donations and gifts tax credit (line 10 plus line 11)			14214 ■ =	12

Saskatchewan tax on taxable income (line 8 or line 9) **14201** ■ _____ **13**

Saskatchewan recovery tax (line 27 of Form T3QDT-WS) **14206** • + _____ **14**

Subtotal (line 13 plus line 14) _____ = _____ **15**

Donations and gifts tax credit (line 12) _____ **16**

Residents of Saskatchewan only:

Saskatchewan dividend tax credit:

Line 24 of Schedule 8	× 39.039% =	14218 ■ +		17
Line 31 of Schedule 8	× 23.173% =	14215 ■ +		18

Saskatchewan minimum tax carryover:

Line 19 of Schedule 11	× 50% =	14216 ■ +		19
Add lines 16 to 19.		=	▶	20

Line 15 minus line 20 (if negative, enter "0") _____ = _____ **21**

Saskatchewan additional tax for minimum tax purposes (amount H from Chart 3 of Schedule 12) **14202** ■ + _____ **22**

Add lines 21 and 22. _____ = _____ **23**

Percentage of income allocated to Saskatchewan (from column 5 of the chart in Part 1 of this form) _____ × % _____ **24**

Line 23 multiplied by the percentage on line 24 _____ = _____ **25**

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + _____ **25A**

Subtotal (line 25 plus line 25A) **14205** ■ = _____ **25B**

If the trust was **not** a resident of Saskatchewan, enter the amount from line 25B on line 29.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

Section T3SKMJ, Saskatchewan tax (continued)

Adjustment for residents of Saskatchewan

Saskatchewan dividend tax credit (add lines 17 and 18)				26
Percentage of income not allocated to Saskatchewan (100% minus percentage on line 24)	x	%		27
Multiply line 26 by the percentage on line 27.	=		▶	28
Line 25B minus line 28 (if negative, enter "0"); or if the trust was not a resident of Saskatchewan, enter the amount from line 25B.				29
				Adjusted Saskatchewan income tax

Residents of Saskatchewan only:

Enter the provincial foreign tax credit from Form T3 PFT, *T3 Provincial or Territorial Foreign Tax Credit*.

14290 ■ 30

Saskatchewan allowable political contribution tax credit:

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

14320 ■ + 31

Line 30 plus line 31	=	▶	32
Line 29 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.

Chart for line 31 – Saskatchewan allowable political contribution tax credit

Total Saskatchewan political contributions made in 2017

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	-	-	-	38
Line 37 minus line 38	=	=	=	39
Credit rate	x	x	x	40
Multiply line 39 by line 40.	=	=	=	41
Base credit	+	+	+	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 \$1000. 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**

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$126,625 or less	more than \$126,625, but not more than \$151,950	more than \$151,950, but not more than \$202,600	more than \$202,600, but not more than \$303,900	more than \$303,900	
Enter the amount from line 1.						2
Base amount	0.00	126,625.00	151,950.00	202,600.00	303,900.00	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	X 10%	X 12%	X 13%	X 14%	X 15%	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+ 0.00	+ 12,663.00	+ 15,702.00	+ 22,286.00	+ 36,468.00	7
Alberta tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

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

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 14412 •						
On the first \$200 or less			× 10% =			10
On the remainder			× 21% =	+		11
Donations and gifts tax credit (line 10 plus line 11)				14414 ■	=	12

Alberta tax on taxable income (line 8 or line 9)		14401 ■		13
Alberta recovery tax (line 27 of Form T3QDT-WS)		14404 •	+	14
Subtotal (line 13 plus line 14)			=	15

Donations and gifts tax credit (line 12) _____ **16**

Residents of Alberta only:

Alberta dividend tax credit:

Line 24 of Schedule 8		× 36.32% =	14418 ■	+		17
Line 31 of Schedule 8		× 15.04% =	14415 ■	+		18

Alberta minimum tax carryover:

Line 19 of Schedule 11		× 35% =	14416 ■	+		19
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Add lines 16 to 19. _____ = _____ **20**

Line 15 minus line 20 (if negative, enter "0") _____ = _____ **21**

Alberta additional tax for minimum tax purposes (amount I from Chart 3 of Schedule 12) **14402 ■** + _____ **22**

Add lines 21 and 22. _____ = _____ **23**

Percentage of income allocated to Alberta (from column 5 of the chart in Part 1 of this form) _____ × _____ % **24**

Line 23 multiplied by the percentage on line 24 _____ = _____ **25**

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + _____ **25A**

Subtotal (line 25 plus line 25A) **14405 ■** = _____ **25B**

If the trust was **not** a resident of Alberta, enter the amount from line 25B on line 29.

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

Section T3ABMJ, Alberta tax (continued)

Adjustment for residents of Alberta

Alberta dividend tax credit (add lines 17 and 18)				26
Percentage of income not allocated to Alberta (100% minus percentage on line 24)	x	%		27
Multiply line 26 by the percentage on line 27.	=			▶
Line 25B minus line 28 (if negative, enter "0"); or if the trust was not a resident of Alberta, enter the amount from line 25B.				28
				29

Residents of Alberta only:

Enter the provincial foreign tax credit from Form T3 PFT, <i>T3 Provincial or Territorial Foreign Tax Credit.</i>		14510 ■		30
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Alberta allowable political contribution tax credit

Enter the trust's Alberta political contributions made in 2017 from the official receipt called <i>Annual Contribution.</i>		14521 •		31
Credit calculated for line 32 – maximum \$1,000 (see chart below)				32
Enter the trust's Alberta political contributions made in 2017 from the official receipt called <i>Senatorial Selection Campaign Contribution.</i>		14522 •		33
Credit calculated for line 34 – maximum \$1,000 (see chart below)				34
Add lines 32 and 34.				
Alberta allowable political contribution tax credit		14520 ■ =		▶
Subtotal (add lines 30 and 35)				36
Line 29 minus line 36 (if negative, enter "0")				37

Enter the amount from line 37 on line 8 in Part 4 of this form.

Chart for lines 32 and 34 – Alberta allowable political contribution tax credit

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

Determine the amount to enter on line 32 or 34 as follows:

- If the trust's contributions (on line 31 or 33) are **more than \$2,300**, enter \$1,000 on line 32 or 34.
- If the trust's contributions are **\$2,300 or less**, use the amount on line 31 or 33 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 31 or 33				38
Contribution base	– 0.00	– 200.00	– 1,100.00	39
Line 38 minus line 39	=	=	=	40
Credit rate	x 75%	x 50%	x 33.33%	41
Multiply line 40 by line 41.	=	=	=	42
Base credit	+ 0.00	+ 150.00	+ 600.00	43
Allowable credit (line 42 plus line 43)	=	=	=	44

Enter this amount on line 32 or 34.

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**

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$38,898 or less	more than \$38,898 , but not more than \$77,797	more than \$77,797 , but not more than \$89,320	more than \$89,320 , but not more than \$108,460	more than \$108,460	
Enter the amount from line 1.						2
Base amount	– 0.00	– 38,898.00	– 77,797.00	– 89,320.00	– 108,460.00	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=	6
Tax on base amount	+ 0.00	+ 1,968.00	+ 4,963.00	+ 6,173.00	+ 8,525.00	7
British Columbia tax on taxable income (line 6 plus line 7).	=	=	=	=	=	8

Trusts other than GRE and QDT

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

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 14612 •						
On the first \$200 or less			× 5.06% =			10
On the remainder			× 14.7% =	+		11
Donations and gifts tax credit (line 10 plus line 11)					14614 ■	12

British Columbia tax on taxable income (line 8 or line 9)					14601 ■	13
British Columbia recovery tax (line 27 of Form T3QDT-WS)					14604 • +	14
Subtotal (line 13 plus line 14)					=	15

Donations and gifts tax credit (line 12) _____ **16**

Residents of British Columbia only:

British Columbia dividend tax credit:

Line 24 of Schedule 8		× 36.32% =	14618 ■ +		17
Line 31 of Schedule 8		× 15% =	14615 ■ +		18

British Columbia minimum tax carryover:

Line 19 of Schedule 11		× 33.7% =	14616 ■ +		19
Add lines 16 to 19.			=	▶	20

Line 15 minus line 20 (if negative, enter "0") _____ **21**

British Columbia additional tax for minimum tax purposes (amount J from Chart 3 of Schedule 12) **14602 ■** + _____ **22**

Add lines 21 and 22. _____ **23**

Percentage of income allocated to British Columbia (from column 5 of the chart in Part 1 of this form) _____ × % **24**

Line 23 multiplied by the percentage on line 24 _____ = _____ **25**

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + _____ **25A**

Subtotal (line 25 plus line 25A) _____ **14605 ■** = _____ **25B**

If the trust was **not** a resident of British Columbia, enter the amount from line 25B on line 31.

Adjustment for residents of British Columbia

British Columbia dividend tax credit (add lines 17 and 18) _____ **26**

Percentage of income not allocated to British Columbia (100% minus percentage on line 24) _____ × % **27**

Multiply line 26 by the percentage on line 27. _____ = _____ ▶ _____ **28**

Line 25B minus line 28 (if negative, enter "0") _____ **Adjusted British Columbia income tax** = _____ **29**

Part 3 – Provincial tax (Multiple jurisdictions)

Protected B
when completed

Section T3BCMJ, British Columbia tax (continued)

Residents of British Columbia only:

Enter the provincial foreign tax credit from Form T3 PFT, <i>T3 Provincial or Territorial Foreign Tax Credit</i> .	14610	–	30
Line 29 minus line 30 (if negative, enter "0"); or if the trust was not a resident of British Columbia, enter the amount from line 25B.		=	31

Enter the provincial logging tax credit from Form FIN 542S, <i>Logging Tax Return of Income</i> or from Form FIN 542P, <i>Logging Tax Return of Income for Processors</i> . (see instructions below)	14690	•	32
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British Columbia allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$500)	14670	+	33
Add lines 32 and 33.		=	34
Line 31 minus line 34 (if negative, enter "0")		=	35
Enter the amount from line 35 on line 9 in Part 4 of this form.	British Columbia tax	14680	=

Line 32 – 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 32 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 33 – British Columbia allowable political contribution tax credit

Total British Columbia political contributions made in 2017	14671	•	36
Determine the amount to enter on line 33 as follows:			
<ul style="list-style-type: none"> If the trust's contributions (on line 36) are more than \$1,150, enter \$500 on line 33. If the trust's contributions are \$1,150 or less, use the amount on line 36 to determine which one of the following columns to complete. 			
	If line 36 is \$100 or less	If line 36 is more than \$100, but not more than \$550	If line 36 is more than \$550, but not more than \$1,150
Enter the trust's total contributions from line 36.			37
Contribution base	– 0.00	– 100.00	– 550.00
Line 37 minus line 38	=	=	=
Credit rate	× 75%	× 50%	× 33.33%
Multiply line 39 by line 40.	=	=	=
Base credit	+ 0.00	+ 75.00	+ 300.00
Allowable credit (line 41 plus line 42)	=	=	=
Enter this amount on line 33.			43

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**

Graduated Rate Estates (GRE) and Qualified Disability Trusts (QDT)

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:	\$45,916 or less	more than \$45,916, but not more than \$91,831	more than \$91,831, but not more than \$142,353	more than \$142,353, but not more than \$500,000	more than \$500,000
Enter the amount from line 1.					
Base amount	0.00	45,916.00	91,831.00	142,353.00	500,000.00
Line 2 minus line 3	=	=	=	=	=
Rate	6.40%	9.00%	10.90%	12.80%	15.00%
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	=
Tax on base amount	0.00	2,939.00	7,071.00	12,578.00	58,357.00
Yukon tax on taxable income (line 6 plus line 7)	=	=	=	=	=

Trusts other than GRE and QDT
Yukon tax on taxable income: (amount from line 1) _____ × 15.00% = _____ **9**

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 14812 •			
On the first \$200 or less		× 6.40% =	
On the remainder		× 12.80% =	+
Donations and gifts tax credit (line 10 plus line 11)			14814 =

Yukon tax on taxable income (line 8 or line 9) **14801** ■ _____ **13**
 Yukon recovery tax (line 27 of Form T3QDT-WS) **14804** • + _____ **14**
 Subtotal (line 13 plus line 14) _____ = _____ **15**

Donations and gifts tax credit (line 12) _____ **16**

Yukon dividend tax credit:

Line 24 of Schedule 8		× 54.47% =	14818 ■ +		17
Line 31 of Schedule 8		× 21.63% =	14815 ■ +		18

Yukon minimum tax carryover:

Line 19 of Schedule 11		× 42.67% =	14816 ■ +		19
Add lines 16 to 19.			=		20

Line 15 minus line 20 (if negative, enter "0") _____ = _____ **21**

Yukon additional tax for minimum tax purposes (amount M from Chart 3 of Schedule 12) **14802** ■ + _____ **22**

Add lines 21 and 22. _____ = _____ **23**

Percentage of income allocated to Yukon (from column 5 of the chart in Part 1 of this form) _____ × _____ % **24**

Line 23 multiplied by the percentage on line 24 _____ = _____ **25**

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + _____ **25A**

Subtotal (line 25 plus line 25A) **14805** ■ = _____ **25B**

Residents of Yukon only: Enter the territorial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit. **14810** ■ _____ **26**

Yukon allowable political contribution tax credit:
 Enter the credit calculated in the chart on the next page. (maximum \$650) **14820** ■ + _____ **27**

Add lines 26 and 27. _____ = _____ **28**

Line 25B minus line 28 (if negative, enter "0") _____ **Yukon tax** **14840** ■ = _____ **29**

Enter the amount from line 29 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 27 – Yukon allowable political contribution tax credit

Total Yukon political contributions made in 2017 **14821 •** **30**

Determine the amount to enter on line 27 (on the previous page) as follows:

- If the trust's contributions (on line 30) are **more than \$1,275**, enter \$650 on line 27.
- If the trust's contributions are **\$1,275 or less**, use the amount on line 30 to determine which **one** of the following columns to complete.

	If line 30 is \$400 or less	If line 30 is more than \$400, but not more than \$750	If line 30 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 30.				31
Contribution base	– 0,00	– 400,00	– 750,00	32
Line 31 minus line 32	=	=	=	33
Credit rate	× 75%	× 50%	× 33.33%	34
Multiply line 33 by line 34.	=	=	=	35
Base credit	+ 0,00	+ 300,00	+ 475,00	36
Allowable credit (line 35 plus line 36)	=	=	=	37

Enter this amount on line 27 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**

Graduated Rate Estates (GRE) and Qualified Disability Trusts (QDT)

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:	\$41,585 or less	more than \$41,585, but not more than \$83,172	more than \$83,172, but not more than \$135,219	more than \$135,219	
Enter the amount from line 1.					2
Base amount	– 0.00	– 41,585.00	– 83,172.00	– 135,219.00	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	+ 2,454.00	+ 6,030.00	+ 12,380.00	7
Northwest Territories tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Trusts other than GRE and QDT

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

Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A 14712 •					
On the first \$200 or less			× 5.9% =		10
On the remainder			× 14.05% =	+	11
Donations and gifts tax credit (line 10 plus line 11)				14714 ■ =	12

Northwest Territories tax on taxable income (line 8 or line 9) _____ **14701 ■** **13**

Northwest Territories recovery tax (line 27 of Form T3QDT-WS) _____ **14704 •** + **14**

Subtotal (line 13 plus line 14) _____ = **15**

Donations and gifts tax credit (line 12) _____ **16**

Residents of Northwest Territories only:

Northwest Territories dividend tax credit:

Line 24 of Schedule 8	× 41.7632% =	14718 ■ +	17
Line 31 of Schedule 8	× 41.2941% =	14715 ■ +	18

Northwest Territories minimum tax carryover:

Line 19 of Schedule 11 _____ × 45% = **14716 ■** + **19**

Add lines 16 to 19. _____ = **20**

Line 15 minus line 20 (if negative, enter "0") _____ = **21**

Northwest Territories additional tax for minimum tax purposes (amount L from Chart 3 of Schedule 12) **14702 ■** + **22**

Add lines 21 and 22. _____ = **23**

Percentage of income allocated to Northwest Territories (from column 5 of the chart in Part 1 of this form) _____ × % **24**

Line 23 multiplied by the percentage on line 24 _____ = **25**

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + **25A**

Subtotal (line 25 plus line 25A) _____ **14705 ■** = **25B**

Part 3 – Territorial tax (Multiple jurisdictions)

Protected B
when completed

Section T3NTMJ, Northwest Territories tax (continued)

Residents of Northwest Territories only:

Enter the territorial foreign tax credit from Form T3 PFT, *T3 Provincial or Territorial Foreign Tax Credit*.

	14710 ■	26
Northwest Territories allowable political contribution tax credit:		
Enter the credit calculated in the chart below. (maximum \$500)	14720 ■ +	27
Line 26 plus line 27	=	▶ 28
Line 25B minus 28 (if negative, enter "0")	Northwest Territories tax 14740 ■ =	29

Enter the amount from line 29 on line 11 in Part 4 of this form.

Chart for line 27 – Northwest Territories allowable political contribution tax credit

Total Northwest Territories political contributions made in 2017	14721 •	30
Determine the amount to enter on line 27 above as follows:		
<ul style="list-style-type: none"> If the trust's contributions (on line 30) are more than \$900, enter \$500 on line 27. If the trust's contributions are \$900 or less, use the amount on line 30, to determine which one of the following columns to complete. 		
	If line 30 is \$100 or less	If line 30 is more than \$100 , but not more than \$900
Enter the trust's total contributions from line 30.		
Contribution base	– 0.00	– 100.00
Line 31 minus line 32	=	=
Credit rate	× 100%	× 50%
Multiply line 33 by line 34.	=	=
Base credit	+ 0.00	+ 100.00
Allowable credit (line 35 plus line 36)	=	=
Enter this amount on line 27 above.		31 32 33 34 35 36 37

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

Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$43,780 or less	more than \$43,780, but not more than \$87,560	more than \$87,560, but not more than \$142,353	more than \$142,353	
Enter the amount from line 1.					2
Base amount	- 0.00	- 43,780.00	- 87,560.00	- 142,353.00	3
Line 2 minus line 3	=	=	=	=	4
Rate	x 4%	x 7%	x 9%	x 11.5%	5
Multiply the amount on line 4 by the rate on line 5.	=	=	=	=	6
Tax on base amount	+ 0.00	+ 1,751.00	+ 4,816.00	+ 9,747.00	7
Nunavut tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Trusts other than GRE and QDT

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

Donations and gifts tax credit

Total donations and gifts:					
Line 14 of Schedule 11A 13712 •					
On the first \$200 or less			x 4% =		10
On the remainder			x 11.5% =		11
Donations and gifts tax credit (line 10 plus line 11)				+ =	12
				13714 ■ =	

Nunavut tax on taxable income (line 8 or line 9)		13701 ■			13
Nunavut recovery tax (line 27 of Form T3QDT-WS)		13704 • +			14
Subtotal (line 13 plus line 14)				=	15

Donations and gifts tax credit (line 12) _____ 16

Nunavut dividend tax credit:					
Line 24 of Schedule 8		x 20% =	13718 ■ +		17
Line 31 of Schedule 8		x 20% =	13715 ■ +		18

Nunavut minimum tax carryover:					
Line 19 of Schedule 11		x 45% =	13716 ■ +		19

Add lines 16 to 19. _____ = _____ 20

Line 15 minus line 20 (if negative, enter "0") _____ = _____ 21

Nunavut additional tax for minimum tax purposes (amount K from Chart 3 of Schedule 12) **13702** ■ + _____ 22

Add lines 21 and 22. _____ = _____ 23

Percentage of income allocated to Nunavut (from column 5 of the chart in Part 1 of this form) _____ x _____ % 24

Line 23 multiplied by the percentage on line 24 _____ = _____ 25

Gross up amount of recovery tax (line 14 multiplied by (100% minus the percentage on line 24)) _____ + _____ 25A

Subtotal (line 25 plus line 25A) **13705** ■ = _____ 25B

Part 3 – Territorial tax (Multiple jurisdictions)

Protected B
when completed

Section T3NUMJ, Nunavut tax (continued)

Residents of Nunavut only:

Enter the territorial foreign tax credit from Form T3 PFT, *T3 Provincial or Territorial Foreign Tax Credit*.

	13550			26
Nunavut allowable political contribution tax credit:				
Enter the credit calculated in the chart below. (maximum \$500)	13610	+		27
Add lines 26 and 27.		=		28
Line 25B minus line 28 (if negative, enter "0")				29
			Nunavut tax 13700	
Enter the amount from line 29 on line 12 in Part 4 of this form.				

Chart for line 27 – Nunavut allowable political contribution tax credit

Total Nunavut political contributions made in 2017 **13620** **30**

Determine the amount to enter on line 27 above as follows:

- If the trust's contributions (on line 30) are **more than \$900**, enter \$500 on line 27.
- If the trust's contributions are **\$900 or less**, use the amount on line 30 to determine which **one** of the following columns to complete.

	If line 30 is \$100 or less	If line 30 is more than \$100, but not more than \$900	
Enter the trust's total contributions from line 30.			31
Contribution base	– 0.00	– 100.00	32
Line 31 minus line 32	=	=	33
Credit rate	× 100%	× 50%	34
Multiply line 33 by line 34.	=	=	35
Base credit	+ 0.00	+ 100.00	36
Allowable credit (line 35 plus line 36)	=	=	37
Enter this amount on line 27 above.			

Part 4 – Provincial and territorial taxes

Protected B
when completed

Newfoundland and Labrador

Enter the amount from line 31 of Section T3NLMJ in Part 3.

_____ | 1

Prince Edward Island

Enter the amount from line 40 of Section T3PEMJ in Part 3.

+ _____ | 2

Nova Scotia

Enter the amount from line 34 of Section T3NSMJ in Part 3.

+ _____ | 3

New Brunswick

Enter the amount from line 33 of Section T3NBMJ in Part 3.

+ _____ | 4

Ontario

Enter the amount from line 33 of Section T3ONMJ in Part 3.

+ _____ | 5

Manitoba

Enter the amount from line 35 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 37 of Section T3ABMJ in Part 3.

+ _____ | 8

British Columbia

Enter the amount from line 35 of Section T3BCMJ in Part 3.

+ _____ | 9

Yukon

Enter the amount from line 29 of Section T3YTMJ in Part 3.

+ _____ | 10

Northwest Territories

Enter the amount from line 29 of Section T3NTMJ in Part 3.

+ _____ | 11

Nunavut

Enter the amount from line 29 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
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