Information on Form T3MJ, T3 Provincial and Territorial Taxes for 2015 – 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 2015 – 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 2015 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 2015 – Multiple Jurisdictions

Protected B when completed

Use this form to calculate the trust's provincial or territorial taxes for 2015 if either of the following applies:

- the trust resided in a province or territory on December 31, 2015 (use the date the trust left Canada if it ceased to be a resident in 2015), 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 2015 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2015 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.		1
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)	_	2
Income other than business income: line 1 minus line 2 (if negative enter "0")	=	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 2015. 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				

Canadä

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

Multiply line 12 by the rate on line 13.

Enter the amount from line 14 on line 87 of the trust's return.

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 ta	x.
Enter the amount from line 4.		
Enter the percentage of income the trust allocated to "Other" on line 6923 (from column 5 of the chart in Part 1).	×	%
Multiply line 5 by the percentage on line 6.	=	
Federal surtax rate	×	
Multiply line 7 by the rate on line 8. Federal surtax on income earned outside Canada	=	
Enter the amount from line 9 on line 32 of Schedule 11.		<u> </u>
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.		
Enter the percentage of income the trust allocated to Quebec on line 6915.		
(from column 5 of the chart in Part 1)	×	%
Multiply line 10 by the percentage on line 11.	=	
Rate for the refundable Quebec abatement	×	

Refundable Quebec abatement

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) 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. more than \$35,008. more than \$70,015, more than \$125,000, but not more than but not more than but not more than If the amount from line 1 is: \$70,015 \$125,000 \$175,000 \$35,008 or less more than \$175,000 Enter the amount from line 1. 2 3 Base amount Line 2 minus line 3 4 = = 5 Rate × × × × × Multiply the amount on line 4 by the rate on line 5. 6 = Tax on base amount + Newfoundland and Labrador tax on 8 taxable income (line 6 plus line 7) Inter vivos trusts (other than grandfathered) Newfoundland and Labrador tax on taxable income: (amount from line 1) 14.3% = Newfoundland and Labrador tax on taxable income (line 8 or line 9) 13011 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 × 14.3% = 12 Donations and gifts tax credit (line 11 plus line 12) 13 Residents of Newfoundland and Labrador only: Newfoundland and Labrador dividend tax credit Line 24 amount of Schedule 8 paid before July 1, 2014 \times 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 13022 • × 32.78% = 15 13015 • Line 31 amount of Schedule 8 paid after June 30, 2014 26.88% = 15_A Newfoundland and Labrador minimum tax carryover: 16 Line 30 of Schedule 11 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) 19 13002 20 13005 Add lines 18 and 19. 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. 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 and 15A) 23 Percentage of income not allocated to Newfoundland and Labrador: (100% minus percentage on line 21) 25 Multiply line 23 by the percentage on line 24. Line 22 minus line 25 (if negative, enter "0"); or if the trust was not a resident of Newfoundland and Labrador, Adjusted Newfoundland and enter the amount from line 22. Labrador income tax

Protected B when completed

Part 3 – Provincial tax (Multiple jurisdictions)

Section T3NLMJ, Newfoundland and Labrador tax (continued)

Enter the amount fr	om line 26 on the previous page.		_		26
Decidents of New	anndland and Labradar anti-				
	foundland and Labrador only: foreign tax credit from Form T3 PFT, <i>T3 Prov</i>	rincial or Territorial Foreign Tax Credit.	13060 ■	-	27
Line 26 minus line 2	27 (if negative, enter "0")	Newfoundland and Labrador tax	13090 ■	=	28
					<u>:</u>

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.		more than \$31,984 ,	
		but not more than	
If the amount from line 1 is:	\$31,984 or less	\$63,969	more than \$63,969
Enter the amount from line 1.			2
Base amount	_	_	- 3
Line 2 minus line 3	=	=	= 4
Rate	×	×	× 5
Multiply the amount on line 4 by the rate on line 5.	=	=	= 6
Tax on base amount	+	+	+ 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 lin	ne 1)	<u>× 16.7% =</u>	9
Prince Edward Island tax on taxable income (line 8 or line 9)		1310	1 = 10
Donations and gifts tax credit			
Total donations and gifts:			
Line 17A of Schedule 11 13112 •			
On the first \$200 or less	x 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 ■	+ 15	
Prince Edward Island minimum tax carryover:			
Line 30 of Schedule 11	× 57.5% = 13116 ■	+ 16	
Add lines 13 to 16.	× 37.370 = 15110 =	=	_ 17
Line 10 minus line 17 (if negative, enter "0")			= 18
Prince Edward Island additional tax for minimum tax purposes	(amount D from Ch	art 3 of Schedule 12) 1310	
Add lines 18 and 19.	(464	1310	
Percentage of income allocated to Prince Edward Island (from	column 5 of the chart in l		× % 21
Multiply line 20 by the percentage on line 21.			= 22
If the trust was not a resident of Prince Edward Island, enter t	he amount from line 22 or	n line 26.	
Adjustment for residents of Prince Edward Island			
Prince Edward Island dividend tax credit (add lines 14 and 15))	23	
Percentage of income not allocated to Prince Edward Island:	<u>'</u>		
(100% minus percentage on line 21)		× % 24	
Multiply line 23 by the percentage on line 24.		= /0 24	_ 25
Line 22 minus line 25 (if negative, enter "0"); or if the trust	-	Adjusted Prince Edward	
was not a resident of Prince Edward Island, enter the amount	from line 22.	Island income tax	26

Section T3PEMJ, Prince Edward Island tax (continued)

Prince Edward Island surtax					
Amount from line 20			27	7	
Base amount			28		
Line 27 minus line 28 (if negative, enter "0")		=		-	
Rate		×	3(-	
Multiply line 29 by the rate on line 30.		=	3 [,]	_	
Multiply line 31 by the percentage on line 21.		<u> </u>	<u></u> %	▶ 13110 ■ +	
Add lines 26 and 32.			/	=	
Residents of Prince Edward Island only:					I
Enter the provincial foreign tax credit from Form T3 PF	T. T3 Provincial				
or Territorial Foreign Tax Credit.	-	30 ■	34	4	
Prince Edward Island allowable political contribution	on tax credit:				
Enter the credit calculated in the chart below.	(maximum \$500) 131	40 □ +	35	5	
Add lines 34 and 35.		=		-	
Line 33 minus line 36 (if negative, enter "0")		Prince Edv	vard Island ta	ax 13160 ■ =	
Enter the amount from line 37 on line 2 in Part 4 of this	101111.				
Chart for line 35 – Prince Edward Island allowab	le political contributio	n tax credit ⁻			
Chart for line 35 – Prince Edward Island allowab Total Prince Edward Island political contributions made		n tax credit =		8	
			_ 38	В	
Total Prince Edward Island political contributions made	de in 2015 131	141 ◆		В	
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows:	de in 2015 131 an \$1,150, enter \$500 of the amount on line 38	141 ◆	38	В	
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more than the trust's contributions are \$1,150 or less, use the second seco	de in 2015 131 an \$1,150, enter \$500 of the amount on line 38	on line 35. If lin than	38 ne 38 is more \$100 , but not re than \$550	If line 38), but not
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more than the first trust's contributions are \$1,150 or less, use the second secon	de in 2015 an \$1,150, enter \$500 of the amount on line 38 of complete. If line 38	on line 35. If lin than	ne 38 is more \$100 , but not	If line 38 than \$55 (), but not
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more that If the trust's contributions are \$1,150 or less, use to determine which one of the following columns to	de in 2015 an \$1,150, enter \$500 of the amount on line 38 of complete. If line 38	on line 35. If lin than	ne 38 is more \$100 , but not	If line 38 than \$55 (), but not n \$1,150
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more that to determine which one of the following columns to determine which one of the following columns to the trust's total contributions from line 38.	de in 2015 an \$1,150, enter \$500 of the amount on line 38 of complete. If line 38	on line 35. If lin than	ne 38 is more \$100 , but not	If line 38 than \$55 (39 40 41
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more that to determine which one of the following columns to determine which one of the following columns to the contribution base.	de in 2015 131 an \$1,150, enter \$500 of the amount on line 38 of complete. If line 38 is \$100 or less	on line 35. If line than more	ne 38 is more \$100 , but not	If line 38 than \$550 more tha	39 40
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more that to determine which one of the following columns to determine which one of the following columns to the contribution base. Enter the trust's total contributions from line 38. Contribution base Line 39 minus line 40.	de in 2015 an \$1,150, enter \$500 of the amount on line 38 of complete. If line 38 is \$100 or lesses to the amount of the second of the secon	on line 35. If line than more	ne 38 is more \$100 , but not	If line 38 than \$550 more tha	39 40 41
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more that to determine which one of the following columns to determine which one of the following columns to the contribution base. Enter the trust's total contributions from line 38. Contribution base Line 39 minus line 40. Credit rate	de in 2015 an \$1,150, enter \$500 of the amount on line 38 of complete. If line 38 is \$100 or less	on line 35. If line than more more more more more more more more	ne 38 is more \$100 , but not	If line 38 than \$550 more tha	39 40 41 42
Total Prince Edward Island political contributions made. Determine the amount to enter on line 35 as follows: If the trust's contributions (on line 38) are more that to determine which one of the following columns to determine which one of the following columns to the state of the trust's total contributions from line 38. Contribution base Line 39 minus line 40. Credit rate Multiply line 41 by line 42.	de in 2015 an \$1,150, enter \$500 of the amount on line 38 of complete. If line 38 is \$100 or less	on line 35. If line than more more more more more more more more	ne 38 is more \$100 , but not	If line 38 than \$550 more tha	39 40 41 42 43

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

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) 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. more than \$29,590. more than \$59,180, more than \$93,000. but not more than but not more than but not more than If the amount from line 1 is: \$59,180 \$93,000 \$150,000 \$29,590 or less more than \$150,000 Enter the amount from line 1. Base amount 3 Line 2 minus line 3 4 5 Rate × × × × × Multiply the amount on line 4 by the rate on line 5. = = = 6 Tax on base amount + + + + Nova Scotia tax on taxable 8 income (line 6 plus line 7) Inter vivos trusts (other than grandfathered) Nova Scotia tax on taxable income: (amount from line 1) 21% = Nova Scotia tax on taxable income (line 8 or line 9) 10 13201 Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 13212 • On the first \$200 or less 8.79% = 11 12 On the remainder × 21% = 13 Donations and gifts tax credit (line 11 plus line 12) Residents of Nova Scotia only: Nova Scotia dividend tax credit: 14 Line 24 of Schedule 8 × 32.14% = Line 31 of Schedule 8 22.94% = 15 Nova Scotia minimum tax carryover: Line 30 of Schedule 11 16 57.5% = 13216 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) 19 Add lines 18 and 19. 20 13205 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 23 Nova Scotia dividend tax credit (add lines 14 and 15) 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 **Adjusted Nova Scotia**

26

income tax

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 x 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.		,		 _

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.

Testamentary trusts or use the amount on line 1 If the amount from line 1 is: Enter the amount from line 1 Base amount Line 2 minus line 3 Rate Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7. Inter vivos trusts (other	\$39,973 or less	ch one of the followi more than \$39,973 but not more than	8, more than \$79,94 but not more than \$129,975	6, more than \$129, 9	775, more than \$150,0 an but not more the \$250,000	•	50,000
If the amount from line 1 is: Enter the amount from line 1 Base amount Line 2 minus line 3 Rate Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	\$39,973 or less	more than \$39,973 but not more than \$79,946	8, more than \$79,94 but not more than \$129,975	66, more than \$129,9 n but not more than \$150,000	but not more that \$250,000	more than \$2	50,000
Enter the amount from line 1 Base amount Line 2 minus line 3 Rate Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	- = X = +	but not more than \$79,946	but not more than \$129,975	but not more that \$150,000	but not more that \$250,000	more than \$2	50,000
Enter the amount from line 1 Base amount Line 2 minus line 3 Rate Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	- = X = +	\$79,946	\$129,975	\$150,000 - = × =	\$250,000	more than \$2	50,000
Base amount Line 2 minus line 3 Rate Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	- = X = +	× = + + + + + + + + + + + + + + + + + +	x = +	x =	×	×	
Line 2 minus line 3 Rate Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	× = + =	× = + + + + + + + + + + + + + + + + + +	x = +	x =	×	×	
Rate Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	× = + =	× = + + + + + + + + + + + + + + + + + +	x = +	x =	×	×	
Multiply the amount on line 4 by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	= +	= +	= +	=		T	
by the rate on line 5. Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	+	+	+		=	=	
Tax on base amount New Brunswick tax on taxable income Add lines 6 and 7.	=			+			
on taxable income Add lines 6 and 7.	=				+	+	
Add lines 6 and 7.	= er than grandfathe	_					
Inter vivos trusts (other	er than grandfathe	I- I	=	=	=	=	
into vivos trasts (our	or triair granaiaine	red)			-		
New Brunswick tax on t	axable income	(amount from	line 1)	×	25.75% =		l
New Brunswick tax on tax		•	1110 17		23.75% =		<u> </u>
		8 01 11110 9)			15301		<u></u>
Donations and gifts tax							
Total donations and gifts:	_		ſ				
	of Schedule 11	3312 ●	0.000/		44		
	st \$200 or less		× 9.68% =		11		
Donations and gifts tax	the remainder	ıs line 12)	× 17.95% =	13314 ■ =	13		
New Brunswick dividend	-	13 1110 12)		10014-			
	of Schedule 8		× 43.58% =	= 13318 ■ +	14		
	of Schedule 8		× 26.22% =	_	15		
			× 20.2270	Τ			
New Brunswick minimum	•		1				
	of Schedule 11		× 57% =	13316 ■ +	16		ı
Add lines 13 to 16.		<u> </u>		<u>=</u>		-	_
Line 10 minus line 17 (if r	_			01 10 10 1	= 1.1.40\ 4220 =		
New Brunswick additiona Add lines 18 and 19.	I tax for minimum	tax purposes	(amount C fro	om Chart 3 of Scho	edule 12) 13302	-	_
Percentage of income allo	ocated to New Bri	inewick (from colum	n 5 of the chart in	Part 1 of this form			
Multiply line 20 by the per			II 3 OI tile Chait iii	T art T OI tills loill	·	=	
If the trust was not a resid			ount from line 22 or	n line 28.			
Adjustment for resident				= =			
New Brunswick dividend					23		
Percentage of income not	<u>-</u>						
(100% minus percentage				×	% 24		
Multiply line 23 by the per	centage on line 2	4.		=	▶	-	
Line 22 minus line 25 (if r	negative, enter "0")	Adjusted	New Brunswick	income tax =	=	
Residents of New Brunswi	ck only:						_
Enter the provincial foreig	ın tax credit from f	Form T3 PFT, <i>T3 Pr</i>	ovincial or Territor	rial Foreign Tax Cı	redit. 13330 ■ -	-	
Subtotal (line 26 minus lir	ne 27. If negative.	enter "0")			=		<u> </u>
Enter the provincial small	business investor	tax credit from			_		
Form T3NB-SBI, T3 New			ax Credit.		13335 • -	-	
Line 28 minus line 29 (if r					swick tax 13340 ■ =		

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 grandfathere	ed inter vivos trusts	S				<u> </u>	=
Use the amount on line 1 to determine	which one of the						
following columns you have to comple	te.			Z mana than 64	F0 000		
		more than \$40,922 , but not more than	more than \$81,847 but not more than				
If the amount from line 1 is:	\$40,922 or less	\$81,847	\$150,000	\$220,00	00	more than \$220 ,	000
Enter the amount from line 1.							$\perp \mid \frac{2}{3}$
Base amount	_	-	-		<u> </u>	_	+1
Line 2 minus line 3 Rate	= ×	=	=	=		= ×	$\perp \downarrow \frac{4}{5}$
Multiply the amount on line 4 by the rate on line 5.	=	X	x	=		<u>*</u> =	$\top \mid \tilde{\epsilon}$
Tax on base amount	+	+	+	+		<u> </u>	++7
Ontario tax on taxable income		· ·	<u> </u>			<u> </u>	++
(line 6 plus line 7)	=	=	=	_		=	8
<u> </u>		<u> </u>	<u> </u>				
Inter vivos trusts (other than grandfa Ontario tax on taxable income:	•	. 4\	1	40.400/		1	,
Ontario tax on taxable income:	(amount from line	 - ———	x	13.16% =	- =		= `
Ontario tax on taxable income (line 8 d	or line 9)			12	3401 ■	1	10
	Ji iiiie <i>9)</i>				9401 =		_ '`
Donations and gifts tax credit							
Total donations and gifts:	_						
Line 17A of Schedule 11 13412	•			1			
On the first \$200 or less		_ x 5.05°			11 12		
On the remainder Donations and gifts tax credit (line 1)	11 plue line 12)	<u>x</u> 11.169	<u>// = + </u>			1	13
Line 10 minus line 13 (if negative, enter			13414 🗀 =				- 13
	si 0)						_ '
Ontario minimum tax carryover				1			
Enter the amount from line 14.					15		
Enter the amount from line C of Chart					16		
Line 15 minus line 16 (if negative, ente	er "0")	00.07	=		17		
Line 30 of Schedule 11		x33.67°	% = 13419 ■		18		
Enter the amount from line 17 or 18, w	hichever is less .			13	416 ■	+	_ 19
Line 14 minus line 10 (if negative, ent	or "O")				_		24
Line 14 minus line 19 (if negative, ente Ontario additional tax for minimum tax		(amount	E from Chart 3 of S	chedule 12) 13	_ 402 □ +		20
Add lines 20 and 21.	. pu.pooo	(4		•	3405 ■ =		_ 22
Percentage of income allocated to On	tario (from column 5	of the chart in Part 1	of this form)		×	%	23
Multiply line 22 by the percentage on I	ine 23.		Adjusted Ontario	income tax	=		_ 24
Ontario surtax						<u>. </u>	_
	us \$4,418) × 20% (if	nogative enter "0")	_	25			
							
	us \$5,654) × 36% (if	negative, enter 0)	= <u>+</u> =	26	2440 = .		٠.
Line 25 plus line 26			_ _		3410 - +	•	27
Add lines 24 and 27.					_	· -	28
If the trust was not a resident of Ontar	io, enter the amount	from line 28 on line	32.				
Residents of Ontario only:							
Dividend tax credit (from line C of Cha	rt 1 on page 12)				_	-	29
Line 28 minus line 29 (if negative, ente	-r "0")				_		30
	51 U <i>j</i>				_	-	``
Residents of Ontario only:							
Enter the provincial foreign tax credit f		3 Provincial or Terri	torial Foreign Tax C	Credit.	3430 ■ _	- 	31
Line 30 minus line 31 (if negative, ente	er "0")			Ontario tax	3460 ■ =		

Section T3ONMJ, Ontario tax (continued)

Line 24 of Schedule 8	× 36.3158% = 13418 ■ +	Α
Line 31 of Schedule 8	× 29.5% = 13415 ■ +	В
Total credits (add lines A and B)	=	С С

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)						
Testamentary trusts or grandfathered inter vivos trus Use the amount on line 1 to determine which one of the following columns you have to complete.	sts		more than	n \$31,000 ,		
If the amount from line 1 is:	\$31,00	0 or less	but not n	nore than ,000	more	e than \$67,000
Find any the a compound forcing live of						
Enter the amount from line 1.						2 3
Base amount	=		=		<u> </u>	
Line 2 minus line 3	×		<u>-</u>		=	5
Rate Multiply the amount on line 4 by the rate on line 5	=		=		× =	
Multiply the amount on line 4 by the rate on line 5.	+		+		+	7
Tax on base amount Manitoba tax on taxable income	T		<u> </u>		T	——————————————————————————————————————
(line 6 plus line 7)	=		=		=	8
(mic o pido mic r)	<u> </u>		<u> </u>		<u> </u>	
Inter vivos trusts (other than grandfathered)						
Manitoba tax on taxable income: (amount fr	rom line 1)		<u>×</u>	17.4% =		9
Manitoba tax on taxable income (line 8 or line 9)				14	021 ■	10
Denotions and wifts toy availt						
Donations and gifts tax credit Total donations and gifts:						
Line 17A of Schedule 11 14012 •	1					
	×	10.00/ -		Í.	11	
On the first \$200 or less		10.8% =			12	
On the remainder Donations and gifts tax credit (line 11 plus line 12)	×	17.4% =	+ 14014 ■ =		13	
Family tax benefit			14014 = -			
\$2,065 minus [9% x (Line 50 of the return)](if negative, enter "0") =	×	10.8% =	14120 ■ +		14	
Residents of Manitoba only:					-	
Manitoba dividend tax credit:						
Line 24 of Schedule 8	×	29.0526% =	14018 ■ +	1	15	
Line 31 of Schedule 8	×	5.4411% =	14015 🛘 +		16	
Manitoba minimum tax carryover:				'	-	
Line 30 of Schedule 11	×	50% =	14016 ■ +	1	17	
Total credits (add lines 13 to 17)		3070	=		-	18
Line 10 minus line 18 (if negative, enter "0")					=	19
Manitoba additional tax for minimum tax purposes		(amount G from	n Chart 3 of Sc	chedule 12) 14	.002 □ +	20
Add lines 19 and 20.				14	1005 ■ =	21
Percentage of income allocated to Manitoba (from colum	nn 5 of the ch	art in Part 1 of	this form)		×	<u></u> % 22
Multiply line 21 by the percentage on line 22.					=	23
If the trust was not a resident of Manitoba, enter the amo	ount from line	23 on line 27	on the next pa	ge.		
Adjustment for residents of Manitoba Manitoba dividend tax credit (add lines 15 and 16 on the	previous pa	ae)		1 :	24	
Percentage of income not allocated to Manitoba	,	9-7				
(100% minus percentage on line 22 on the previous page	ge)		×	% :	25	
Multiply line 24 by the percentage on line 25.			=		_	26
Line 23 minus line 26 (if negative, enter "0"); or				ed Manitoba		
if the trust was not a resident of Manitoba, enter the amo	ount from line	23.	, tajasto	income tax	=	27

Section T3MBMJ, Manitoba tax (continued)

Enter the amount from line 27 on the previous page.				27
Manitoba allowable political contribution tax credit: Enter the credit calculated in the chart below.	(maximum \$650)	4140 ■	28	
Residents of Manitoba only:				
Enter the provincial foreign tax credit from Form T3 PFT, Foreign Tax Credit.		4080 = +	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 fo	rm.		<u> </u>	
Chart for line 28 – Manitoba allowable political control of the co		4141 •	32	
Determine the amount to enter on line 28 as follows:				
	A	00		
If the trust's contributions (on line 32) are more than		28.		
 If the trust's contributions are \$1,275 or less, use the to determine which one of the following columns to c 				
to determine which one of the following columns to c	·	If line 32 is more	If line 32 is more	
	If line 32 is \$400 or less	than \$400 , but not more than \$750	than \$750 , but not more than \$1,275	
				7
Enter the trust's total contributions from line 32.				33
Contribution base				34
Line 33 minus line 34	=	=	=	35
Credit rate	×	×	×	36
Multiply line 35 by line 36.	=	=	=	37
Base credit	+	+	+	38
Allowable credit (line 37 plus line 38)	=	=	=	39
Enter this amount on line 28.				

Paid work experience tax credit

You can claim this credit if in 2015 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 2015;
- 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

A trust can claim this credit if, in 2015, it was carrying on the business of farming in Manitoba and it incurred eligible odour-control expenditures. On line 91 of the trust's return, enter the amount from line 10 of Form T4164, *Manitoba Odour-Control Tax Credit* (*Individuals*). Include a copy of Form T4164 with the trust's return

Green energy equipment tax credit

A trust can claim this credit if, in 2015, it installed a geothermal heat pump system or specified solar heating equipment. Starting in January 2015, the credit is expanded to include biomass fuel energy equipment that is installed in Manitoba and used in a business. 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 2015. 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.

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.				- ¢44.000				
				n \$44,028 , more than				
If the amount from line 1 is:	\$44	028 or less		5,795		more than \$125 ,	795	
		020 01 1000		<u> </u>		111010 triair \$120,		
Enter the amount from line 1.							\Box	2
Base amount	_		_			_	\forall	3
Line 2 minus line 3	=		=			=	\forall	4
Rate	×	<u> </u>	×			×		5
Multiply the amount on line 4 by the rate on line 5.	=		=			=	\Box	6
Tax on base amount	+		+			+	П	7
Saskatchewan tax on taxable income							\Box	
(line 6 plus line 7)	=		=			=		8
Inter vivos trusts (other than grandfathered)								
Saskatchewan tax on taxable income: (amount from	line 1)		×	15% =			1	9
Candate tax on taxable moone. (amount nome				1376 -				•
Saskatchewan tax on taxable income (line 8 or line 9)				,	4201 ■	I	1	10
Saskatchewan farm and small business capital gains tax cr	adit (saa	instructions or	the next nage)		4204 •			11
Subtotal (line 10 minus line 11; if negative, enter "0")	can (SCC	motractions or	Tule liext page)		7207			 12
Cubicital (iii to minus iii to minus ii to mii								-
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)	_ ``	1070	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 🗆 🛨		17			
			'					
Saskatchewan minimum tax carryover:				1				
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 fro	om Chart 3 of Sc	hedule 12)	4202 ■	+		21
Add lines 20 and 21.					4205 ■			22
Percentage of income allocated to Saskatchewan (from col	umn 5 of	the chart in Pa	art 1 of this form)			×		23
Multiply line 22 by the percentage on line 23.						=	<u></u>	24
If the trust was not a resident of Saskatchewan, enter the a	mount fro	om line 24 on li	ine 28.					
Adjustment for residents of Saskatchewan								
Saskatchewan dividend tax credit (add lines 16 and 17)					25			
Percentage of income not allocated to Saskatchewan								
(100% minus percentage on line 23)			×	%	26			
Multiply line 25 by the percentage on line 26.			- ^ =			_	1	27
Line 24 minus line 27 (if negative, enter "0"); or			Adjusted Sas	katchowan			+	
if the trust was not a resident of Saskatchewan, enter the a	mount fro	om line 24.	-	ncome tax		=		28

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 Territorial Foreign Tax Credit.	PFT, T3 Provincial or	14290 ■	29		
Saskatchewan allowable political contribution t Enter the credit calculated in the chart below.	ax credit: (maximum \$650)	14320 ■ +	30		
Line 29 plus line 30	(**************************************	=	─	_	31
Line 28 minus line 31 (if negative, enter "0")			 -	=	32
Labour-sponsored venture capital corporations Enter the amount from Slip T2C(Sask.); (see line 3.	•	ts of Saskatchewa		14303 •	_ 33
Line 32 minus line 33 (if negative, enter "0")		Sask	atchewan tax	14330 ■ =	34
Enter the amount from line 34 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.

Total Saskatchewan political contributions made in 2019	5	14321 •	35
Determine the amount to enter on line 30 as follows:			
• If the trust's contributions (on line 35) are more than	\$1,275 , enter \$650 on line	31.	
• If the trust's contributions are \$1,275 or less, use the to determine which one of the following columns to compare the state of the			
	If line 35 is \$400 or less	If line 35 is more than \$400 , but not more than \$750	If line 35 is more than \$750, but not more than \$1,275
Enter the trust's total contributions from line 35.			
Contribution base	-	_	[-]
Line 36 minus line 37	=	=	= :
Credit rate	×	×	×
Multiply line 38 by line 39.	=	=	=
Base credit	+	+	+
Allowable credit (line 40 plus line 41)	=		=

Line 33 - Saskatchewan labour-sponsored venture capital corporations tax credit

If the trust has a Saskatchewan labour-sponsored venture capital corporations tax credit, enter on line 33 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.

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)

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:	\$125,000 or less	more than \$125,000 but not more than \$150,000	more than \$150,000, but not more than \$200,000	more than \$200,000, but not more than \$300,000	more than \$300,000)
Enter the amount from line 1.						2
Base amount	_	_	_	_	_	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	×	×	×	×	×	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	7
Alberta tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Inter vivos trusts (other than grandfathered)

Line 24 of Cabadula 0

Alberta tax on taxable income: (amount from line 1) × 11.25% = ______

Alberta tax on taxable income (line 8 or line 9) 14401 ■ 14401

Donations and gifts tax credit

Total donations and gifts:

Line 17A of Schedule 11 14412 ●				
On the first \$200 or less	×	10% =		11
On the remainder	×	21% =	+	12
Donations and gifts tax credit (line 11 plus line 12)			14414 ■ =	13

Residents of Alberta only:

Alberta dividend tax credit:

Line 24 of Schedule 8	× 36.32% =	14418 - +	14
Line 31 of Schedule 8	× 20.31% =	14415 🔳 🛨	15
Alberta minimum tax carryover:			
Line 30 of Schedule 11	× 35% =	14416 ■ +	16
Add lines 13 to 16.		=	▶
Line 10 minus line 17 (if negative, enter "0")			<u> </u>
Alberta additional tay for minimum tay purposes	(amount I	from Chart 2 of Se	shodulo 12) 14402 =

Add lines 13 to 16.

Line 10 minus line 17 (if negative, enter "0")

Alberta additional tax for minimum tax purposes (amount I from Chart 3 of Schedule 12)

Add lines 18 and 19.

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

Multiply line 20 by the percentage on line 21.

.

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

Adjustment for residents of Alberta

Alberta dividend tax credit (add lines 14 and 15)

Percentage of income not allocated to Alberta (100% minus percentage on line 21)

Multiply line 23 by the percentage on line 24.

Line 22 minus line 25 (if negative, enter "0"); or

if the trust was not a resident of Alberta, enter the amount from line 22.

Adjusted Alberta income tax

= 26

Section T3ABMJ, Alberta tax (continued)

Enter the amount from line 26 on the previous page. 26 Residents of Alberta only: Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit. 14510 ■ 27 Alberta allowable political contribution tax credit Enter the trust's Alberta political contributions made in 2015 from the official receipt called Annual Contribution. 14521 • 28 Credit calculated for line 29 - maximum \$1,000 (see chart below) 29 Enter the trust's Alberta political contributions made in 2015 from the official receipt called Senatorial Selection Campaign Contribution. 14522 • 30 Credit calculated for line 31 - maximum \$1,000 (see chart below) 31 Add lines 29 and 31. Alberta allowable political contribution tax credit 14520 ■ = 32 Subtotal (add lines 27 and 32) Line 26 minus line 33 (if negative, enter "0") Alberta tax 14540 ■ Enter the amount from line 34 on line 8 in Part 4 of this form.

—Chart for lines 29 and 31 – Alberta allowable political con	tribution tax credit -			
·				
Complete this calculation for each type of Alberta political con	tribution.			
Determine the amount to enter on line 29 or 31 as follows:				
• If the trust's contributions (on line 28 or 30) are more than	\$2,300, enter \$1,000 on	line 29 or 31.		
 If the trust's contributions are \$2,300 or less, use the amount 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 28 or 30				35
Contribution base	_	_	_	36
Line 35 minus line 36	=	=	=	37
Credit rate	×	×	×	38
Multiply line 37 by line 38.	=	=	=	39
Base credit	+	+	+	40
Allowable credit (line 39 plus line 40)	=	=	=	41
Enter this amount on line 29 or 31.				_

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) 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. more than \$37,869, more than \$75,740, more than \$86,958, more than \$105,592, but not more than but not more than but not more than but not more than more than If the amount from line 1 is: \$75,740 \$86,958 \$105,592 \$151,050 \$151,050 \$37,869 or less Enter the amount from line 1. 2 3 Base amount Line 2 minus line 3 4 5 Rate × × Multiply the amount on line 4 by the rate on line 5. 6 Tax on base amount + **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% = 14601 British Columbia tax on taxable income (line 8 or line 9) 10 Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 14612 11 On the first \$200 or less 5.06% = × 12 On the remainder 14.7% = Donations and gifts tax credit (line 11 plus line 12) 14614 ■ Residents of British Columbia only: British Columbia dividend tax credit: 36.32% = 14 Line 24 of Schedule 8 Line 31 of Schedule 8 × 17% = 4615 15 British Columbia minimum tax carryover: 16 Line 30 of Schedule 11 33.7% =17 Add lines 13 to 16. 18 Line 10 minus line 17 (if negative, enter "0") 19 British Columbia additional tax for minimum tax purposes (amount J from Chart 3 of Schedule 12) 14602 20 Add lines 18 and 19. 14605 = 21 Percentage of income allocated to British Columbia (from column 5 of the chart in Part 1 of this form) % × 22 Multiply line 20 by the percentage on line 21. 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 25 Multiply line 23 by the percentage on line 24. 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. 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

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 fror Logging Tax Return of Income for Processors. (see in		14690 ●	29	
British Columbia allowable political contribution to Enter the credit calculated in the chart below.	· · · · · · · · · · · · · · · · · · ·		30	
Add lines 29 and 30.		=	─ ▶ -	31
Line 28 minus line 31 (if negative, enter "0")		British Colun	nbia tax 14680 ■ =	32
Enter the amount from line 32 on line 9 in Part 4 of thi	s 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.

Total British Columbia political contributions made in 20	15 1467	1 •	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 3	30.		
 If the trust's contributions are \$1,150 or less, use the determine which one of the following columns to com 				
	If line 33 is \$100 or less	If line 33 is more than \$100, but not more than \$550	If line 33 is than \$550, b more than \$	ut not
Enter the trust's total contributions from line 33.				
Contribution base	_	_	_	
Line 34 minus line 35	=	=	=	
Credit rate	×	×	×	
Multiply line 36 by line 37.	=	=	=	
Base credit	+	+	+	
Allowable credit (line 38 plus line 39)	=	=	=	

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.

Section T3YTMJ, Yukon tax

Taxable income (line 56 of the return)

Testamentary trusts or grandfathered inter vivos trusts

Enter the amount from line 26 on line 10 in Part 4 of this form.

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

Use the amount on line 1 to determine which one of the following columns you have to complete. more than **\$44,701**. more than \$89.401. more than \$138.586. but not more than but not more than but not more than \$89.401 \$138.586 \$500.000 If the amount from line 1 is: \$44,701 or less more than \$500,000 Enter the amount from line 1. 2 Base amount 3 Line 2 minus line 3 4 = = = = = Rate × × × × × 5 = 6 Multiply the amount on line 4 by the rate on line 5. = = Tax on base amount + + + + + 7 Yukon tax on taxable income (line 8 6 plus line 7) Inter vivos trusts (other than grandfathered) Yukon tax on taxable income: (amount from line 1) 15% = 10 Yukon tax on taxable income (line 8 or line 9) 14801 Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11 14812 • 6.40% =11 On the first \$200 or less × 12 12.80% = On the remainder × 13 Donations and gifts tax credit (line 11 plus line 12) 14814 ■ Yukon dividend tax credit: 54.47% = 14 Line 24 of Schedule 8 14818 × 15 Line 31 of Schedule 8 14815 × 20.81% = Yukon minimum tax carryover: 16 42.67% = Line 30 of Schedule 11 × 14816 ■ 17 Add lines 13 to 16. 18 Line 10 minus line 17 (if negative, enter "0") 19 Yukon additional tax for minimum tax purposes (amount M from Chart 3 of Schedule 12) 14802 ■ 20 Add lines 18 and 19. 14805 ■ Percentage of income allocated to Yukon (from column 5 of the chart in Part 1 of this form) 21 % × 22 Multiply line 20 by the percentage on line 21. Adjusted Yukon income tax Residents of Yukon only: Enter the territorial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit. 23 14810 ■ Yukon allowable political contribution tax credit: (maximum \$500) 14820 = Enter the credit calculated in the chart on the next page. 24 25 Add lines 23 and 24. 14840 **■** Line 22 minus line 25 (if negative, enter "0") Yukon tax

Section T3YTMJ, Yukon tax (continued)

Total Yukon political contributions made in 2015	14821 •	27		
Determine the amount to enter on line 24 (on the prev	rious page) as follows:			
• If the trust's contributions (on line 27) are more that	an \$1,150 , enter \$500 on lir	ne 24.		
 If the trust's contributions are \$1,150 or less, use to to determine which one of the following columns to 				
	If line 27 is \$100 or less	If line 27 is more than \$100 , but not more than \$550	If line 27 is mothan \$550, but more than \$1,1	not
Enter the trust's total contributions from line 27.				<u> </u>
Contribution base	_	_	_	$\prod :$
Line 28 minus line 29	=	=	=	\Box :
Credit rate	×	×	×	;
Multiply line 30 by line 31.	=	=	=	\prod :
Dana and dit	+	+	+	\Box :
Base credit				

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.

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 into	er vivos trusts							=
Use the amount on line 1 to determine which	n one of the							
following columns you have to complete.								
			more than \$40 but not more		more than \$80,9 but not more th			
If the amount from line 1 is:	\$40,484 or les	ss	\$80,971		\$131,641	an	more than \$131,64	1
Enter the amount from line 1.								□ 2
Base amount	_	\Box	_		_		_	3
Line 2 minus line 3	=		=		=		=	4
Rate	×		×		×		×	5
Multiply the amount on line 4 by the rate on line 5.	=		=		=		=	□ 6
Tax on base amount	+		+		+		+	7
Northwest Territories tax on taxable								7
income (line 6 plus line 7)	=		=		=		=	8
	•				•			
Inter vivos trusts (other than grandfathered	l)							
Northwest Territories tax on taxable income:	(amount from line	e 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:	1							
Line 17A of Schedule 11 14712 •		_	= 00/		1	44		
On the first \$200 or less		_ <u>×</u>	5.9% =	_		11		
On the remainder		_ <u>×</u>	14.05% =		+	_ 12		
Donations and gifts tax credit (line 11 plus	s line 12)			14714 ■	=	13		
Residents of Northwest Territories only:								
Northwest Territories dividend tax credit:	1		44.70200/		. 1	14		
Line 24 of Schedule 8		- <u>×</u>	41.7632% =	14718 ■				
Line 31 of Schedule 8		- <u>×</u>	39.3333% =	14715 ■	+	15		
Northwest Territories minimum tax carryover	r:							
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 minin	num tax purposes		(amount L from	n Chart 3	of Schedule 12)	14702		19
Add lines 18 and 19.						14705		20
Percentage of income allocated to Northwes						_	× %	
Multiply line 20 by the percentage on line 21		Adju	sted Northwes	t Territor	ies income tax	_	=	22
Residents of Northwest Territories only:	TO DET. TO D							
Enter the territorial foreign tax credit from Foreign Tax Credit.	orm 13 PF1, <i>13 Pr</i> 0	ovinci	iai or Territoriai		ı	-00		
				14710 ■		23		
Northwest Territories allowable political of						0.4		
Enter the credit calculated in the chart on the	e next page.	(maximum \$500)	14720 ■	+	_ 24	1	
Line 23 plus line 24					=		_	25
Line 22 minus 25 (if negative, enter "0")			N	orthwes	Territories tax	14740	=	26
Enter the amount from line 26 on line 11 in F	art 4 of this form.						·	

Section T3NTMJ, Northwest Territories tax (continued)

Total Northwest Territories political contributions made in 2015	14721 •	2	7
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, ente	r \$500 on line 24.		
If the trust's contributions are \$900 or less , use the amount on l to determine which one of the following columns to complete.	ine 27, 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	_	_	29
ine 28 minus line 29	=	=	30
Credit rate	×	×	31
Multiply line 30 by line 31.	=	=	32
Base credit	+	+	33
Allowable credit (line 32 plus line 33)	=	=	34

Part 3 – Territorial tax (Multiple jurisdictions) Section T3NUMJ, Nunavut tax

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

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 w following columns you have to complete.			an \$42,622 ,	more than \$85,24	-		
If the amount from line 1 is:	\$42,622 or less		more than 35,243	but not more tha \$138,586	n 	more than \$138,	586
Enter the amount from line 1.		1			\Box		2
Base amount	_			_	Ħ	_	3
Line 2 minus line 3	=	=		=	\Box	=	4
Rate	×	×	<u> </u>	×		×	5
Multiply the amount on line 4 by the rate on line 5.	=	=		=	П	=	
Tax on base amount	+	+		+	П	+	7
Nunavut tax on taxable income (line 6 plus line 7)	=	=		=		=	8
Inter vivos trusts (other than grandfathe Nunavut tax on taxable income:	•	. 4)	ı	44.50/			
Nunavut tax on taxable income.	(amount from line	; 1)		× 11.5%	= -		9
Nunavut tax on taxable income (line 8 or	line 9)				13701 ■	<u> </u>	10
Donations and gifts tax credit Total donations and gifts: Line 17A of Schedule 11	2•	-	407				
On the first \$200 or less			<u>4% =</u>		11 12		
On the remainder	nlug ling 40)	<u>× 11.</u>	5% =	+	13		
Donations and gifts tax credit (line 11 Nunavut dividend tax credit:	pius line 12)		13714	=	13		
Line 24 of Schedule 8	1	× 2	0% = 13718	.	14		
Line 31 of Schedule 8	-		$\frac{0\%}{0\%} = \frac{13718}{13715}$		15		
Nunavut minimum tax carryover:			070 -	<u>'</u>			
Line 30 of Schedule 11		× 4	5% = 13716	□ +	16		
Add lines 13 to 16.				=	_▶	_	17
Line 10 minus line 17 (if negative, enter '	'0")					=	18
Nunavut additional tax for minimum tax p		(amour	nt K from Char	t 3 of Schedule 12)	13702	+	19
Add lines 18 and 19.					13705	=	20
Percentage of income allocated to Nuna	vut (from column 5 of th	ne chart in Pa	art 1 of this for	m)		×	% 21
Multiply line 20 by the percentage on line	21.		Adjusted N	unavut income tax	<	=	22
Residents of Nunavut only: Enter the territorial foreign tax credit from Foreign Tax Credit.	n Form T3 PFT, <i>T3 Pro</i>	vincial or Ter		_			
			13550		23		
Nunavut allowable political contribution Enter the credit calculated in the chart or		(maximu	m \$500) <mark>13610</mark>	□ +	24		
Add lines 23 and 24.		,	÷/	=		_	25
Line 22 minus line 25 (if negative, enter '	'0")			Nunavut tax	13700	=	26

Section T3NUMJ, Nunavut tax (continued)

Total Nunavut political contributions made in 2015	13620 •	27	
Determine the amount to enter on line 24 on the previous	s 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 ar to determine which one of the following columns to co			
	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	_	_	29
Line 28 minus line 29	=	=	30
Credit rate	×	×	31
Multiply line 30 by line 31.	=	=	32
Base credit	+	+	33
Allowable credit (line 32 plus line 33)	_	=	34

Part 4 – Provincial and territorial taxes

Newfoundland and Labrador		
Enter the amount from line 28 of Section T3NLMJ in Part 3.		1
Prince Edward Island		
Enter the amount from line 37 of Section T3PEMJ in Part 3.	+	2
Nova Scotia		
Enter the amount from line 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 34 of Section T3SKMJ in Part 3.		7
Alberta		
Enter the amount from line 34 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 26 of Section T3YTMJ in Part 3.		10
Northwest Territories		
Enter the amount from line 26 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