

Information on Form T3MJ Provincial and Territorial Taxes – 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 – 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 2021 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 summary (common to all, complete to summarize the trust's total provincial or territorial tax)

Use this form to calculate the trust's provincial or territorial taxes for 2021 if **either** of the following applies:

- the trust resided in a province or territory on December 31, 2021 (use the date the trust left Canada if it ceased to be a resident in 2021), 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.
- the trust was a non-resident throughout 2021 carrying on business in more than one province or territory in Canada.

Complete and include with the trust's 2021 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.

T3 Provincial and Territorial Taxes Multiple Jurisdictions

Part 1 – Allocating income to multiple jurisdictions

Enter the total net income from line 31 of the trust's return.	_____	1
Business income earned in the year (exclude losses):		
Total of the amounts from lines 6 to 7 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 2021. 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 Part 3 and Part 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				

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" of 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 8

Multiply line 7 by the rate on line 8. _____ **Federal surtax on income earned outside Canada**

= 9

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 13

Multiply line 12 by the rate on line 13. _____ **Refundable Quebec abatement**

= 14

Enter the amount from line 14 on line 50 of the trust's return.



Part 3 - Alberta tax (multiple jurisdictions)

T3MJ-AB
2021

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 43 of the return) _____ | _____ | **1**

Step 1 – Alberta tax on taxable income

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:	\$131,220 or less	more than \$131,220, but not more than \$157,464	more than \$157,464, but not more than \$209,952	more than \$209,952, but not more than \$314,928	more than \$314,928	
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

Trusts other than GRE and QDT

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

Step 2 – Donations and gifts tax credit

Total donations and gifts:

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

Step 3 – Alberta Tax

Alberta tax on taxable income (line 8 or line 9)								13
Alberta recovery tax (line 42 of Form T3QDT-WS)						+		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		×	=		+			17
Line 31 of Schedule 8		×	=		+			18
Alberta minimum tax carryover								
Line 19 of Schedule 11		×	=		+			19
Add lines 16 to 19.						=		20
Line 15 minus line 20 (if negative, enter "0".)						=		21
Alberta additional tax for minimum tax purposes (amount H from Chart 3 of Schedule 12)						+		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))						+		26
Subtotal (line 25 plus line 26)						=		27

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

Continue on the next page.

Step 3 – Alberta Tax (continued)

Adjustment for residents of Alberta

Alberta dividend tax credit (add lines 17 and 18)				28
Percentage of income not allocated to Alberta (100% minus percentage on line 24)	×	%		29
Multiply line 28 by the percentage on line 29.	=			
Line 27 minus line 30 (if negative, enter "0")			▶	30
				31
		Adjusted Alberta income tax		

Residents of Alberta only:

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.		14510	-		• 32
Line 31 minus line 32 (if negative, enter "0")		Alberta tax	14540	=	33

Enter the amount from line 33 on line 1 in Part 4 of this form.



Part 3 - British Columbia Tax (multiple jurisdictions)

T3MJ-BC
2021

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 43 of the return) _____ 1

Step 1 – British Columbia tax on taxable income

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:	\$42,184 or less	more than \$42,184, but not more than \$84,369	more than \$84,369, but not more than \$96,866	more than \$96,866, but not more than \$117,623	more than \$117,623, but not more than \$159,483	more than \$159,483, but not more than \$222,420	Over \$222,420	
Enter the amount from line 1								2
Base amount	–	–	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	=	=	4
Rate	x	x	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	+	+	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) x = _____ 9

Step 2 – Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A **14612** _____

Graduated Rate Estate (GRE) or Qualified Disability Trusts (QDT):

On the first \$200 or less _____ x = _____ 10

Amount of donations in excess of \$200 less the amount claimed
on line 12 (amount of donations over \$200 not eligible for the 20.5% rate). _____ x = + _____ 11

Enter whichever amount is smaller:

1) the amount of donations claimed for the current year in excess of \$200 or
2) your taxable income in excess of \$222,420 _____ x = + _____ 12

Total (add lines 10 to 12) _____ = _____ 13

Trust other than GRE and QDT:

On the first \$200 or less _____ x = _____ 14

On the remainder _____ x = + _____ 15

Total (lines 14 plus line 15) _____ = _____ 16

For trusts that are a GRE or a QDT enter the amount from line 13.

For trusts other than GRE or QDT enter the amount from line 16.

Donations and gifts tax credit **14614** _____ •17

Step 3 – British Columbia Tax

British Columbia tax on taxable income (line 8 or line 9) **14601** _____ •18

British Columbia recovery tax (line 42 of Form T3QDT-WS) **14604** + _____ •19

Subtotal (line 18 plus line 19) _____ = _____ 20

Donations and gifts tax credit (line 17) **21** _____

Residents of British Columbia only:

British Columbia dividend tax credit

Line 24 of Schedule 8 x = **14618** + _____ •22

Line 31 of Schedule 8 x = **14615** + _____ •23

British Columbia minimum tax carryover

Line 19 of Schedule 11 x = **14616** + _____ •24

Add lines 21 to 24. _____ = _____ ▶ _____ 25

Line 20 minus line 25 (if negative, enter "0") _____ = _____ 26

Continue on the next page.

Step 3 – British Columbia Tax (continued)

Amount from line 26 of the previous page					26
British Columbia additional tax for minimum tax purposes (amount I from Chart 3 of Schedule 12)	14602	+			• 27
Add lines 26 and 27.		=			28
Percentage of income allocated to British Columbia (from column 5 of the chart in Part 1 of this form)		x		%	29
Line 28 multiplied by the percentage on line 29		=			30
Gross up amount of recovery tax (line 19 multiplied by (100% minus the percentage on line 29))		+			31
Subtotal (line 30 plus line 31)	14605	=			32

If the trust was **not** a resident of British Columbia, enter the amount from line 32 on line 36.

Adjustment for residents of British Columbia

British Columbia dividend tax credit (add lines 22 and 23)				33	
Percentage of income not allocated to British Columbia (100% minus percentage on line 29)	x		%	34	
Multiply line 33 by the percentage on line 34.		=		▶	–
Line 32 minus line 35 (if negative, enter "0")					36
				Adjusted British Columbia income tax	

Residents of British Columbia only:

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.	14610	–			• 37
Line 36 minus line 37 (if negative, enter "0"); or if the trust was not a resident of British Columbia, enter the amount from line 32.		=			38
Enter the provincial logging tax credit from Form FIN 542S, Logging Tax Return of Income or Form FIN 542P, Logging Tax Return of Income for Processors. (see instructions below)	14690	–			• 39
Line 38 minus line 39 (if negative, enter "0")	14680	=			40
				British Columbia tax	

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

Line 39 – 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 39 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.

Mining exploration tax credit

On line 55 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 - Manitoba Tax
(multiple jurisdictions)**
**T3MJ-MB
2021**

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 43 of the return) _____ | _____ | **1**
Step 1 – Manitoba tax on taxable income
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:	\$33,723 or less	more than \$33,723, but not more than \$72,885	more than \$72,885	
Enter the amount from line 1.				2
Base amount	–	–	–	3
Line 2 minus line 3	=	=	=	4
Rate	x	x	x	5
Line 4 multiplied by line 5	=	=	=	6
Tax on base amount	+	+	+	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) | x = _____ | **9**
Step 2 – Donations and gifts tax credit

Total donations and gifts:

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

Step 3 – Manitoba Tax

Manitoba tax on taxable income (line 8 or line 9)				14021	•13
Manitoba recovery tax (line 42 of Form T3QDT-WS)				14022 +	•14
Subtotal (line 13 plus line 14)				=	15

Family tax benefit

\$2,065 minus [9% x (Line 31 of the return)] (if negative, enter "0") =		x	=	14120 –	•16
Subtotal (line 15 minus line 16)				=	17

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

Manitoba dividend tax credit:

Line 24 of Schedule 8	x	=	14018 +		•19
Line 31 of Schedule 8	x	=	14015 +		•20
Manitoba minimum tax carryover:					
Line 19 of Schedule 11	x	=	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 F 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) _____ | x _____ | **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)) _____ | + _____ | **28**

 Subtotal (line 27 plus line 28) _____ | 14005 = _____ | **29**

 If the trust was **not** a resident of Manitoba, enter the amount from line 29 on line 33.

Continue on the next page.

Step 3 – Manitoba Tax (continued)**Adjustment for residents of Manitoba**

Manitoba dividend tax credit (add lines 19 and 20)					30
Percentage of income not allocated to Manitoba (100% minus percentage on line 26)	x		%		31
Multiply line 30 by the percentage on line 31.	=				▶
Line 29 minus line 32 (if negative, enter "0")					32
					33
					Adjusted Manitoba income tax

Manitoba allowable political contribution tax credit:

Enter the credit calculated in the chart below (maximum \$1,000). **14140** • 34

Residents of Manitoba only:

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit. **14080** + • 35

Add lines 34 and 35.	=				▶	–			36
Line 33 minus line 36 (if negative, enter "0")									37
									Manitoba tax 14170

Enter the amount from line 37 on line 3 in Part 4 of this form.

Chart for line 34 – Manitoba allowable political contribution tax credit

Total Manitoba political contributions made in 2021 **14141** 38

Determine the amount to enter on line 34 as follows:

- If the trust's contributions (on line 38) are **more than \$2,325** enter \$1,000 on line 34.
- If the trust's contributions are **\$2,325 or less**, use the amount on line 38 to determine which **one** of the following columns to complete.

	If line 38 is \$400 or less	If line 38 is more than \$400, but not more than \$750	If line 38 is more than \$750, but not more than \$2,325	
Enter the trust's total contributions from line 38.				39
Contribution base	–	–	–	40
Line 39 minus line 40	=	=	=	41
Credit rate	x	x	x	42
Multiply line 41 by line 42	=	=	=	43
Base credit	+	+	+	44
Allowable credit (line 43 plus line 44)	=	=	=	45

Enter this amount on line 34.

Paid work experience tax credit

You can claim this credit if in 2021 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 2021
- to a co-op graduate for a qualifying period of employment
- to an apprentice for a qualifying period of employment
- to a journey person for a qualifying period of employment

On line 61 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).

Green energy equipment tax credit

A trust can claim this credit if, in 2021, 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. The credit has been expanded to include gasification equipment and equipment for co-generation of energy using biomass fuel. Enter the amount of the credit on line 63 of the trust's return. For more information, go to gov.mb.ca/finance/tao/green.html.


**Part 3 - New Brunswick tax
(multiple jurisdictions)**
**T3MJ-NB
2021**

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 43 of the return) _____ | _____ | **1**
Step 1 – New Brunswick tax on taxable income
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:	\$43,835 or less	more than \$43,835 , but not more than \$87,671	more than \$87,671 , but not more than \$142,534	more than \$142,534 , but not more than \$162,383	more than \$162,383	
Enter the amount from line 1.						2
Base amount	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	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) _____ x _____ = _____ | **9**
Step 2 – Donations and gifts tax credit

Total donations and gifts:

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

Step 3 – New Brunswick Tax

New Brunswick tax on taxable income (line 8 or line 9)						13301	• 13
New Brunswick recovery tax (line 42 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	x	=	13318	+			• 17
Line 31 of Schedule 8	x	=	13315	+			• 18
New Brunswick minimum tax carryover:							
Line 19 of Schedule 11	x	=	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)					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))					+		26
Subtotal (line 25 plus line 26)					=	13305	27

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

Continue on the next page.

Step 3 – New Brunswick Tax (continued)

Adjustment for residents of New Brunswick

New Brunswick dividend tax credit (add lines 17 and 18)			28		
Percentage of income not allocated to New Brunswick (100% minus percentage on line 24)	x	%	29		
Multiply line 28 by the percentage on line 29.	=			▶	30
Line 27 minus line 30 (if negative, enter "0")				=	31
			Adjusted New Brunswick income tax		

Residents of New Brunswick only:

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.			13330	-	• 32
Subtotal (line 31 minus line 32. If negative, enter "0")				=	33
Enter the provincial small business investor tax credit from Form T3NB-SBI, T3 New Brunswick Small Business Investor Tax Credit.			13335	-	• 34
Line 33 minus line 34 (if negative, enter "0")				=	35
			New Brunswick tax		

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



Part 3 - Newfoundland and Labrador tax (multiple jurisdictions)

T3MJ-NL
2021

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 43 of the return) _____ | **1**

Step 1 – Newfoundland and Labrador tax on taxable income

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:	\$38,081 or less	more than \$38,081 , but not more than \$76,161	more than \$76,161 , but not more than \$135,973	more than \$135,973 , but not more than \$190,363	more than \$190,363	
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
Newfoundland and Labrador tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

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

Step 2 – Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A							
On the first \$200 or less			×	=			10
On the remainder			×	=	+		11
Donations and gifts tax credit (line 10 plus line 11)						13014	12

Step 3 – Newfoundland and Labrador Tax

Newfoundland and Labrador tax on taxable income (line 8 or line 9)						13011	13
Newfoundland and Labrador recovery tax (line 42 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	×	=	13018	+			17
Line 31 amount of Schedule 8	×	=	13015	+			18
Newfoundland and Labrador minimum tax carryover:							
Line 19 of Schedule 11	×	=	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)					×		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))					+		26
Subtotal (line 25 plus line 26)					=	13005	27

If the trust was **not** a resident of Newfoundland and Labrador, enter the amount from line 27 on line 31.

Continue on the next page.

Step 3 – Newfoundland and Labrador Tax (continued)**Adjustment for residents of Newfoundland and Labrador**

Newfoundland and Labrador dividend tax credit (add lines 17 and 18)		28		
Percentage of income not allocated to Newfoundland and Labrador (100% minus percentage on line 24)	x	%	29	
Multiply line 28 by the percentage on line 29.	=			30
Line 27 minus line 30 (if negative, enter "0")				31
	Adjusted Newfoundland and Labrador income tax			

Residents of Newfoundland and Labrador only:

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.		13060	-		32
Line 31 minus line 32 (if negative, enter "0")					33
		Newfoundland and Labrador tax	13090	=	

Enter the amount from line 33 on line 5 in Part 4 of this form.



**Part 3 - Northwest Territories tax
(multiple jurisdictions)**

T3MJ-NT
2021

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 43 of the return) _____ | _____ | **1**

Step 1 – Northwest Territories tax on taxable income

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:	\$44,396 or less	more than \$44,396, but not more than \$88,796	more than \$88,796, but not more than \$144,362	more than \$144,362	
Enter the amount from line 1.					2
Base amount	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	4
Rate	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	6
Tax on base amount	+	+	+	+	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) _____ x _____ = _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts:

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

Step 3 – Northwest Territories Tax

Northwest Territories tax on taxable income (line 8 or line 9)					14701	•13
Northwest Territories recovery tax (line 42 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	x	=	14718	+		•17
Line 31 of Schedule 8	x	=	14715	+		•18
Northwest Territories minimum tax carryover:						
Line 19 of Schedule 11	x	=	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 K 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)				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))				+		26
Subtotal (line 25 plus line 26)					14705 =	27

If the trust was not a resident of Northwest Territories, enter the amount from line 27 on line 31.

Continue on the next page.

Step 3 – Northwest Territories Tax (continued)

Adjustment for residents of Northwest Territories

Northwest Territories dividend tax credit (add lines 17 and 18)					28
Percentage of income not allocated to Northwest Territories (100% minus percentage on line 24)	x	%			29
Multiply line 28 by the percentage on line 29.	=			▶	-
Line 27 minus line 30 (if negative, enter "0")					30
Adjusted Northwest Territories income tax					31

Residents of Northwest Territories Only:

Enter the territorial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.					• 32
	14710				
Northwest Territories allowable political contribution tax credit:					
Enter the credit calculated in the chart below. (maximum \$500)	14720	+			• 33
Line 32 plus line 33	=			▶	-
Line 31 minus line 34 (if negative, enter "0")					34
Northwest Territories tax					14740
					35

Enter the amount from line 35 on line 6 in Part 4 of this form.

Chart for line 33 – Northwest Territories allowable political contribution tax credit

Total Northwest Territories political contributions made in 2021					36
	14721				

Determine the amount to enter on line 33 above as follows:

- If the trust's contributions (on line 36) are **more than \$900**, enter \$500 on line 33.
- If the trust's contributions are **\$900 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 \$900		
Enter the trust's total contributions from line 36.					37
Contribution base	-		-		38
Line 37 minus line 38	=		=		39
Credit rate	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 33 above.


**Part 3 - Nova Scotia tax
(multiple jurisdictions)**
**T3MJ-NS
2021**

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 43 of the return) _____ | _____ | **1**
Step 1 – Nova Scotia tax on taxable income
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	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	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 _____ = _____ | **9**
Step 2 – Donations and gifts tax credit

Total donations and gifts:

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

Step 3 – Nova Scotia Tax

Nova Scotia tax on taxable income (line 8 or line 9)						13201	•13
Nova Scotia recovery tax (line 42 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	=	13218	+			•17
Line 31 of Schedule 8	x	=	13215	+			•18
Nova Scotia minimum tax carryover:							
Line 19 of Schedule 11	x	=	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))					+		26
Subtotal (line 25 plus line 26)					=	13205	27

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

Continue on the next page.

Step 3 – Nova Scotia Tax (continued)

Adjustment for residents of Nova Scotia

Nova Scotia dividend tax credit (add lines 17 and 18)			28		
Percentage of income not allocated to Nova Scotia (100% minus percentage on line 24)	x	%	29		
Multiply line 28 by the percentage on line 29.	=			▶	30
Line 27 minus line 30 (if negative, enter "0")				=	31
		Adjusted Nova Scotia income tax			

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.		13230		•	32
Total Nova Scotia political contributions		13241			33
Nova Scotia allowable political contribution tax credit: Line 33 x 75% = maximum \$750		13240	+		•34
Add lines 32 and 34.			=	▶	35
Line 31 minus line 35 (if negative, enter "0")					
		Nova Scotia tax	13260	=	36

Enter the amount from line 36 on line 7 in Part 4 of this form.



Part 3 - Nunavut tax (multiple jurisdictions)

T3MJ-NU
2021

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 43 of the return) _____ | _____ | 1

Step 1 – Nunavut tax on taxable income

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:	\$46,740 or less	more than \$46,740, but not more than \$93,480	more than \$93,480, but not more than \$151,978	more than \$151,978	
Enter the amount from line 1.					2
Base amount	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	4
Rate	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	6
Tax on base amount	+	+	+	+	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 = _____ | 9

Step 2 – Donations and gifts tax credit

Total donations and gifts:

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

Step 3 – Nunavut Tax

Nunavut tax on taxable income (line 8 or line 9)				13701		•13
Nunavut recovery tax (line 42 of Form T3QDT-WS)				13704	+	•14
Subtotal (line 13 plus line 14)					=	15
Donations and gifts tax credit (line 12)				16		
Residents of Nunavut only:						
Nunavut dividend tax credit:						
Line 24 of Schedule 8	x	=	13718	+		•17
Line 31 of Schedule 8	x	=	13715	+		•18
Nunavut minimum tax carryover:						
Line 19 of Schedule 11	x	=	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 J 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))					+	26
Subtotal (line 25 plus line 26)				13705	=	27

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

Continue on the next page.

Step 3 – Nunavut Tax (continued)

Adjustment for residents of Nunavut

Nunavut dividend tax credit (add lines 17 and 18)					28
Percentage of income not allocated to Nunavut (100% minus percentage on line 24)	x		%		29
Multiply line 28 by the percentage on line 29.	=				▶
Line 27 minus line 30 (if negative, enter "0")					30
					31

Residents of Nunavut only:

Enter the territorial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.		13550			•32
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Nunavut allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$500)		13610	+		•33
Add lines 32 and 33.	=				▶
Line 31 minus line 34 (if negative, enter "0")					34
					35

Enter the amount from line 35 on line 8 in Part 4 of this form.

Chart for line 33 – Nunavut allowable political contribution tax credit

Total Nunavut political contributions made in 2021		13620			36
Determine the amount to enter on line 33 above as follows:					
<ul style="list-style-type: none"> If the trust's contributions (on line 36) are more than \$900, enter \$500 on line 33. If the trust's contributions are \$900 or less, use the amount on line 36 to determine which one of the following columns to complete. 					
Enter the trust's total contributions from line 36.					37
Contribution base		-			38
Line 37 minus line 38	=				39
Credit rate	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 33 above.					


**Part 3 - Ontario tax
(multiple jurisdictions)**
**T3MJ-ON
2021**

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 43 of the return) _____ | _____ | **1**
Step 1 – Ontario tax on taxable income
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:	\$45,142 or less	more than \$45,142 , but not more than \$90,287	more than \$90,287 , 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	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	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) | x = _____ | **9**
Step 2 – Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A	13412					
On the first \$200 or less (line 16 of Schedule 11A)			x			10
On the remainder (GRE and QDT only – line 17 of Schedule 11A)			x	+		11
On the remainder (all other trusts – line 17 of Schedule 11A)			x	+		12
Donations and gifts tax credit (add lines 10 to 12)					13414	13

Step 3 – Ontario Tax

Ontario tax on taxable income (line 8 or line 9)					13401	14
Ontario recovery tax (line 42 of Form T3QDT-WS)					13404 +	15
Subtotal (line 14 plus line 15)					=	16
Donations and gifts tax credit (line 13)					–	17
Subtotal (line 16 minus line 17, if negative, enter "0".)					=	18

Ontario minimum tax carryover

Enter the amount from line 18.						19
Enter the amount from line 41 of Chart 1.					–	20
Line 19 minus line 20 (if negative, enter "0")					=	21
Line 19 of Schedule 11	x	=	13419	=		22
Enter the amount from line 21 or 22, whichever is less .					13416 –	23
Line 18 minus line 23 (if negative, enter "0")					=	24

Ontario surtax:

Applies to GRE and QDT only, otherwise enter "0" on line 27:

(Line 24	minus \$4,874	x	(if negative, enter "0")	=		25
(Line 24	minus \$6,237	x	(if negative, enter "0")	=	+	26
Total surtax (lines 25 plus line 26)				=	13410	27
Line 24 plus line 27					=	28

Continue on the next page.

Step 3 – Ontario Tax (continued)**Adjusted Ontario income tax**

Percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form)		x	%	29
Line 28 multiplied by line 29		=		30
Gross up amount of recovery tax (line 15 multiplied by (100% minus the percentage on line 29))		+		31
Subtotal (line 30 plus line 31)	13405	=		32

Dividend tax credit (Residents of Ontario only, otherwise enter "0")

Dividend tax credit (from line 41 of Chart 1)		-		33
Subtotal (line 32 minus line 33, if negative, enter "0".)		=		34

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 54 of Chart 2.

	13402	+		• 35
Subtotal (line 34 plus line 35).		=		36

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	-		• 37
Line 36 minus line 37 (if negative, enter "0")	Ontario tax 13460	=		38

Enter the amount from line 38 on line 9 in Part 4 of this form.

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

Line 24 of Schedule 8		x	=	13418	+		• 39
Line 31 of Schedule 8		x	=	13415	+		• 40
Total credits (add lines 39 and 40)					=		41

Enter the amount of line 41 at lines 20 and 33

Chart 2 – Ontario additional tax for minimum tax purposes

If you entered an amount greater than 0 on line 48 of T3 Schedule 12, complete this calculation.

Ontario basic additional tax

Line 48 of T3 Schedule 12		x	=			42
Multiply the amount from line 42 by the percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form)		x	%	=		43

Ontario surtax on additional tax

Surtax on additional tax (applies to trusts other than GRE and QDT)

Amount from line 43		x	=			44
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Surtax on additional tax

(lines 45 to 53 apply only to GRE or QDT. Other trusts should leave those lines blank and enter "0" on line 53.)

Amount from line 42						45
Enter the amount from line 24.					+	46
Add lines 45 and 46.					=	47

Complete lines 48 to 53 only if the amount on line 47 is more than \$4,874. Otherwise, enter the amount from line 43 on line 54.

(Line 47 minus \$4,874)		x	(if negative, enter "0")	=		48
(Line 47 minus \$6,237)		x	(if negative, enter "0")	=	+	49
Add lines 48 and 49.					=	50
Amount from line 27					-	51
Line 50 minus line 51					=	52
Multiply the amount from line 52 by the percentage of income allocated to Ontario (from column 5 of the chart in Part 1 of this form)		x	%		=	53
Add lines 43, 44, and 53.						54
Enter the amount from line 54 on line 35.						



**Part 3 - Prince Edward Island tax
(multiple jurisdictions)**

T3MJ-PE
2021

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 43 of the return) _____ | _____ | **1**

Step 1 – Prince Edward Island tax on taxable income

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	–	–	–	3
Line 2 minus line 3	=	=	=	4
Rate	x	x	x	5
Line 4 multiplied by line 5	=	=	=	6
Tax on base amount	+	+	+	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) | x | = | _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A	13112				
On the first \$200 or less		x	=		10
On the remainder		x	=	+	11
Donations and gifts tax credit (line 10 plus line 11)				13114 =	12

Step 3 – Prince Edward Island Tax

Prince Edward Island tax on taxable income (line 8 or line 9)				13101		13
Prince Edward Island recovery tax (line 42 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 amount of Schedule 8	x	=	13118	+		17
Line 31 amount of Schedule 8	x	=	13115	+		18
Prince Edward Island minimum tax carryover:						
Line 19 of Schedule 11	x	=	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)					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))					+	26
Subtotal (line 25 plus line 26)				13105	=	27

If the trust was **not** a resident of Prince Edward Island, enter the amount from line 27 on line 31.

Continue on the next page.

Step 3 – Prince Edward Island Tax (continued)

Adjustment for residents of Prince Edward Island

Prince Edward Island dividend tax credit (add lines 17 and 18)			28		
Percentage of income not allocated to Prince Edward Island: (100% minus percentage on line 24)		x	%	29	
Multiply line 28 by the percentage on line 29.		=		►	-
Line 27 minus line 30 (if negative, enter "0")	Adjusted Prince Edward Island income tax				31

Prince Edward Island surtax

Amount from line 23				32	
Base amount		-			33
Line 32 minus line 33 (if negative, enter "0")		=			34
Rate		x			35
Multiply line 34 by the rate on line 35.		=			36
Multiply line 36 by the percentage on line 24.	13110	x	%	►	+ •37
Add lines 31 and 37.					= 38

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.				13130	•39
Line 38 minus line 39 (if negative, enter "0")	Prince Edward Island tax			13160	= 40

Enter the amount from line 40 on line 10 in Part 4 of this form.



Part 3 - Saskatchewan tax (multiple jurisdictions)

T3MJ-SK
2021

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 43 of the return) _____ | _____ | **1**

Step 1 – Saskatchewan tax on taxable income

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:	\$45,677 or less	more than \$45,677, but not more than \$130,506	more than \$130,506	
Enter the amount from line 1.				2
Base amount	–	–	–	3
Line 2 minus line 3	=	=	=	4
Rate	x	x	x	5
Line 4 multiplied by line 5	=	=	=	6
Tax on base amount	+	+	+	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) | x = _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts:

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

Step 3 – Saskatchewan Tax

Saskatchewan tax on taxable income (line 8 or line 9)					14201	•13
Saskatchewan recovery tax (line 42 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	x	=	14218	+		•17
Line 31 of Schedule 8	x	=	14215	+		•18
Saskatchewan minimum tax carryover						
Line 19 of Schedule 11	x	=	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 G 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)				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))				+		26
Subtotal (line 25 plus line 26)					14205	27

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

Continue on the next page.

Step 3 – Saskatchewan Tax (continued)

Adjustment for residents of Saskatchewan

Saskatchewan dividend tax credit (add lines 17 and 18)				28
Percentage of income not allocated to Saskatchewan (100% minus percentage on line 24)	x		%	29
Multiply line 28 by the percentage on line 29.	=			▶ -
Line 27 minus line 30 (if negative, enter "0")				30
		Adjusted Saskatchewan income tax		=
				31

Residents of Saskatchewan only :

Enter the provincial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.		14290		•32
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Saskatchewan allowable political contribution tax credit:

Enter the credit calculated in the chart below. (maximum \$650)		14320	+		•33
Line 32 plus line 33	=			▶ -	34
Line 31 minus line 34 (if negative, enter "0")				=	35

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

Enter the amount from Slip T2C(Sask.); (see line 36 instructions below)		14303	-		•36
Line 35 minus line 36 (if negative, enter "0")				Saskatchewan tax	14330 =
					37

Enter the amount from line 37 on line 11 in Part 4 of this form.

Chart for line 33 – Saskatchewan allowable political contribution tax credit

Total Saskatchewan political contributions made in 2021		14321			38
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Determine the amount to enter on line 33 as follows:

- If the trust's contributions (on line 38) are **more than \$1,275**, enter \$650 on line 33.
- If the trust's contributions are **\$1,275 or less**, use the amount on line 38 to determine which **one** of the following columns to complete.

	If line 38 is \$400 or less	If line 38 is more than \$400, but not more than \$750	If line 38 is more than \$750, but not more than \$1,275	
Enter the trust's total contributions from line 38.				39
Contribution base	-	-	-	40
Line 39 minus line 40	=	=	=	41
Credit rate	x	x	x	42
Multiply line 41 by line 42.	=	=	=	43
Base credit	+	+	+	44
Allowable credit (line 43 plus line 44)	=	=	=	45

Enter this amount on line 33.

Line 36 – Saskatchewan labour-sponsored venture capital corporations tax credit

If the trust has a Saskatchewan labour-sponsored venture capital corporations tax credit, enter on line 36 above, the amount shown on Slip T2C(Sask.), Saskatchewan Tax Incentives, to a maximum of \$875. Include Slip T2C(Sask.) with the trust's return.



Part 3 - Yukon tax (multiple jurisdictions)

T3MJ-YT
2021

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 43 of the return) _____ | _____ | **1**

Step 1 – Yukon tax on taxable income

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:	\$49,020 or less	more than \$49,020, but not more than \$98,040	more than \$98,040, but not more than \$151,978	more than \$151,978, but not more than \$500,000	more than \$500,000	
Enter the amount from line 1.						2
Base amount	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	7
Yukon tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

Yukon tax on taxable income: _____ (amount from line 1) | x = _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts:

Line 14 of Schedule 11A	14812					
On the first \$200 or less			x	=		10
On the remainder			x	=	+	11
Donations and gifts tax credit (line 10 plus line 11)					14814 =	•12

Step 3 – Yukon Tax

Yukon tax on taxable income (line 8 or line 9)					14801	•13
Yukon recovery tax (line 42 of Form T3QDT-WS)					14804 +	•14
Subtotal (line 13 plus line 14)					=	15
Donations and gifts tax credit (line 12)					16	
Residents of Yukon only:						
Yukon dividend tax credit						
Line 24 of Schedule 8	x	=	14818 +			•17
Line 31 of Schedule 8	x	=	14815 +			•18
Yukon minimum tax carryover						
Line 19 of Schedule 11	x	=	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 L 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)					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))					+	26
Subtotal (line 25 plus line 26)					14805 =	27

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

Continue on the next page.

Step 3 – Yukon Tax (continued)

Adjustment for residents of Yukon

Yukon dividend tax credit (add lines 17 and 18)					28
Percentage of income not allocated to Yukon (100% minus percentage on line 24)	x		%		29
Multiply line 28 by the percentage on line 29.	=				▶ -
Line 27 minus line 30 (if negative, enter "0")					30
				Adjusted Yukon income tax	=
					31

Residents of Yukon only:

Enter the territorial foreign tax credit from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit.		14810			•32
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Yukon allowable political contribution tax credit:

Enter the credit calculated in the chart below (maximum \$650)		14820	+		•33
Line 32 plus line 33	=				▶ -
Line 31 minus line 34 (if negative, enter "0")				Yukon tax	14840
					=
					34
					35

Enter the amount from line 35 on line 12 in Part 4 of this form.

Chart for line 33 – Yukon allowable political contribution tax credit

Total Yukon political contributions made in 2021		14821			36
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Determine the amount to enter on line 36 above as follows:

- If the trust's contributions (on line 36) are **more than \$1,275**, enter \$650 on line 33.
- 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 33.				

Yukon research and development tax credit

On line 60 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 4 – Provincial and territorial taxes summary**Alberta**

Enter the amount from line 33 of Section T3MJ-AB in Part 3.

_____ | 1

British Columbia

Enter the amount from line 40 of Section T3MJ-BC in Part 3.

+ _____ | 2

Manitoba

Enter the amount from line 37 of Section T3MJ-MB in Part 3.

+ _____ | 3

New Brunswick

Enter the amount from line 35 of Section T3MJ-NB in Part 3.

+ _____ | 4

Newfoundland and Labrador

Enter the amount from line 33 of Section T3MJ-NL in Part 3.

+ _____ | 5

Northwest Territories

Enter the amount from line 35 of Section T3MJ-NT in Part 3.

+ _____ | 6

Nova Scotia

Enter the amount from line 36 of Section T3MJ-NS in Part 3.

+ _____ | 7

Nunavut

Enter the amount from line 35 of Section T3MJ-NU in Part 3.

+ _____ | 8

Ontario

Enter the amount from line 38 of Section T3MJ-ON in Part 3.

+ _____ | 9

Prince Edward Island

Enter the amount from line 40 of Section T3MJ-PE in Part 3.

+ _____ | 10

Saskatchewan

Enter the amount from line 37 of Section T3MJ-SK in Part 3.

+ _____ | 11

Yukon

Enter the amount from line 35 of Section T3MJ-YT in Part 3.

+ _____ | 12

Add lines 1 to 12.

Total provincial and territorial taxes

= _____ | 13

Enter this amount on **line 45** of the T3 return.

See the privacy notice on your return.