

You have to complete this form for a trust resident in New Brunswick or for a non-resident trust if it carries on a business through a permanent establishment in New Brunswick.

**Taxable income** (line 56 of the return) \_\_\_\_\_ 1

## Step 1 – New Brunswick tax on taxable income

### 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:	\$32,730 or less	more than \$32,730, but not more than \$65,462	more than \$65,462, but not more than \$106,427	more than \$106,427
Enter the amount from line 1 above	2			
Base amount	3	32,730 00	65,462 00	106,427 00
Line 2 minus line 3	4	=	=	=
Rate	5	14.82%	16.52%	17.84%
Multiply the amount on line 4 by the rate on line 5	6	=	=	=
Tax on base amount	7	3,168 00	8,019 00	14,787 00
<b>New Brunswick tax on taxable income</b> (line 6 plus line 7)	8	=	=	=

### Inter vivos trusts (other than grandfathered)

**New Brunswick tax on taxable income** Line 1 \_\_\_\_\_ × 17.84% = \_\_\_\_\_ 9

## Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17 of Schedule 11	13312 •			
	On the first \$200 or less			× 9.68% =	
	On the remainder			× 17.84% =	
<b>Donations and gifts tax credit</b> (line 10 plus line 11)					13314 •

## Step 3 – New Brunswick tax

Enter the amount from line 8 or line 9 above \_\_\_\_\_ 13301 ■ \_\_\_\_\_ 13

Donations and gifts tax credit (line 12)					
Dividend tax credit	Line 21 of Schedule 8		× 18.5% =	13315 •	+
Minimum tax carryover	Line 27A of Schedule 11		× 57% =	13316 •	+
<b>Total credits</b> (add lines 14 to 16)					

Subtotal (line 13 minus line 17. If negative, enter "0") \_\_\_\_\_ 18

**New Brunswick additional tax for minimum tax purposes** Amount C from Chart 3 of Schedule 12 \_\_\_\_\_ 13302 • + \_\_\_\_\_ 19

Subtotal (line 18 plus line 19) \_\_\_\_\_ 13305 ■ = \_\_\_\_\_ 20

**New Brunswick foreign tax credit** (from Form T2036) \_\_\_\_\_ 13330 • – \_\_\_\_\_ 21

**New Brunswick tax** (line 20 minus line 21. If negative, enter "0")  
Enter this amount on line 82 of the return. \_\_\_\_\_ 13340 = \_\_\_\_\_ 22

# New Brunswick Tax Instructions

## What's new for 2005

The base amounts and the tax on base amounts have changed.

## If you have questions...

If you have questions about **New Brunswick tax and credits**, contact the Canada Revenue Agency. You can call us at **1-800-959-8281**. Our telephone numbers are listed on our Web site at **[www.cra.gc.ca/contact](http://www.cra.gc.ca/contact)**, and in the government section of your telephone book.