

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

If the trust is subject to federal minimum tax, do **not** complete lines 1 to 18. Instead, complete Schedule 12, *Minimum Tax*.

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

### Step 1 – New Brunswick tax on taxable income

**Testamentary trusts or grandfathered inter vivos trusts** – Complete **one** of the charts below, depending on the taxable income of the trust.

		<b>Chart A</b> Taxable income of \$29,590 or less	<b>Chart B</b> Taxable income more than \$29,590, but not more than \$59,180	<b>Chart C</b> Taxable income more than \$59,180	
Enter the amount from line 1 above	<b>2</b>				<b>2</b>
Income base	<b>3</b>	0 00	29,590 00	59,180 00	<b>3</b>
Line 2 minus line 3	<b>4</b>	=	=	=	<b>4</b>
Tax rate	<b>5</b>	x 9.94%	x 15.21%	x 16.96%	<b>5</b>
Multiply line 4 by line 5	<b>6</b>	=	=	=	<b>6</b>
Tax on income base	<b>7</b>	+ 0 00	+ 2,941 00	+ 7,442 00	<b>7</b>
<b>New Brunswick tax on taxable income</b> (line 6 plus line 7)	<b>8</b>	=	=	=	<b>8</b>

**Inter vivos trusts** (other than grandfathered)  
**New Brunswick tax on taxable income** Line 1 \_\_\_\_\_ × 16.96% = \_\_\_\_\_ **9**

### Step 2 – Donations and gifts tax credit

Total donations and gifts	Line ZZ of Schedule 11	13312 ●				
	On the first \$200 or less			× 9.94% =		<b>10</b>
	On the remaining			× 16.96% =	+	<b>11</b>
<b>Donations and gifts tax credit</b> (line 10 plus line 11)					=	13314 ● <b>12</b>

### Step 3 – New Brunswick tax

Enter the amount from line 8 or line 9				13301 ■		<b>13</b>
Donations and gifts tax credit (line 12)						<b>14</b>
Dividend tax credit	Line 826 of Schedule 8		× 39% =	13315 ● +		<b>15</b>
Minimum tax carryover	Line 1113 of Schedule 11		× 58.5% =	13316 ● +		<b>16</b>
Total credits (add lines 14 to 16)				=	▶	- <b>17</b>
Subtotal (line 13 minus line 17 – if negative, enter "0")						<b>18</b>
Minimum tax	Amount B from Chart 1 of Schedule 12	13302 ●				<b>19</b>
Enter the amount from line 18 or line 19, whichever applies						<b>20</b>
Surtax	line 20		minus \$13,500 × 8% =	13310 ■ +		<b>21</b>
Subtotal (line 20 plus line 21)				=		<b>22</b>
New Brunswick foreign tax credit (line 7 of Form T2036)				13330 ● -		<b>23</b>
<b>New Brunswick tax payable</b> (line 22 minus line 23 – if negative, enter "0")						<b>24</b>
Enter this amount on line 82 of the return.				13340 =		<b>24</b>

# New Brunswick Tax Instructions

## What's new for 2000?

The way you calculate the trust's New Brunswick tax has changed. It is no longer a percentage of federal income tax. Instead, you calculate it directly on the trust's taxable income (line 56 of the return), the same way that you calculate the federal tax, but using New Brunswick's own rates. You now calculate the provincial tax using new Form T3NB, *New Brunswick Tax*, included in this form package. This new provincial form also includes provincial rates for such tax credits as donations and gifts, dividend tax credit, and minimum tax carryover.

## If you have questions...

If you have questions about **New Brunswick tax and credits**, contact the Canada Customs and Revenue Agency. You can call any of our tax services offices at ~~1-800-959-8281~~. For our addresses and other telephone numbers, see the listings in the government section of your telephone book.