

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

**Note:** if the trust is subject to federal minimum tax, do **not** complete lines 1 to 18. Instead, complete Schedule 12, and enter the amount of New Brunswick tax from Chart 1 of that schedule on line 19 of this form.

**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.

	Chart A Taxable income of \$30,754 or less	Chart B Taxable income more than \$30,754, but not more than \$61,509	Chart C Taxable income more than \$61,509, but not more than \$100,000	Chart D Taxable income more than \$100,000	
Enter the amount from line 1 above	2	2	2	2	2
Income base	3	3	3	3	3
Line 2 minus line 3	4	4	4	4	4
Tax rate	5	5	5	5	5
Multiply line 4 by line 5	6	6	6	6	6
Tax on income base	7	7	7	7	7
<b>New Brunswick tax on taxable income</b> (line 6 plus line 7)	8	8	8	8	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 ●	_____	_____	_____	10
	On the first \$200 or less			× 9.68% =	_____	11
	On the remaining			× 17.84% =	+ _____	11
<b>Donations and gifts tax credit</b> (line 10 plus line 11)		13314 ●	=		_____	12

## Step 3 – New Brunswick tax

Enter the amount from line 8 or line 9 above	13301 ■	_____	_____	_____	13	
Donations and gifts tax credit (line 12)		_____	_____	_____	14	
Dividend tax credit	Line 826 of Schedule 8	_____	× 38% =	13315 ● +	_____	15
Minimum tax carryover	Line 26 of Schedule 11	_____	× 57% =	13316 ● +	_____	16
Total credits (add lines 14 to 16)		=		_____	▶ _____	17
Subtotal (line 13 minus line 17 – if negative, enter "0")		=		_____	_____	18
If the trust is subject to minimum tax, enter amount C from Chart 1 of Schedule 12	13302 ●	_____	_____	_____	_____	19
Enter the amount from line 18 <b>or</b> line 19, whichever applies	13305 ■	_____	_____	_____	_____	20
New Brunswick foreign tax credit (line 7 of Form T2036)	13330 ●	-	_____	_____	_____	21
<b>New Brunswick tax payable</b> (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 2001?

The tax rates for New Brunswick provincial tax have been lowered for 2001. The surtax has been eliminated, and a new threshold added to the rate charts. As well, the rates for the donations and gifts tax credit, the dividend tax credit, and the minimum tax carryover have been changed.

## 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, and on our Web site at: [www.ccra.gc.ca/tso/](http://www.ccra.gc.ca/tso/)