

## **New Brunswick Tax**

You have to complete this form for a trust resident in New Brunswick **and** for a non-resident trust that carries on a business through a permanent establishment in New Brunswick. **Include a completed copy of this form with the trust's return**.

Taxable income (line 56 of the return)

#### 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:	\$34,836 or less	more than <b>\$34,836</b> , but not more than <b>\$69,673</b>	more than <b>\$69,673</b> , but not more than <b>\$113,273</b>	more than <b>\$113,273</b>	_
Enter the amount from line 1.	2				2
Base amount	3 - 0 00	- 34,836 00	- 69,673 00	- 113,273 00	3
Line 2 minus line 3	4 =	=	=	=	4
Rate	5 × 10.12%	× 15.48%	× 16.8%	× 17.95%	5
Multiply the amount on line 4 by the rate on line 5.	6 =	=	=	=	6
Tax on base amount	7 + 0 00	+ 3,525 00	+ 8,918 00	+ 16,243 00	7
New Brunswick tax on taxable income (line 6 plus line 7)	8 =	=	=	_	8
Inter vivos trusts (other than grandfath	hered)				
New Brunswick tax on taxable income:	Line 1	×	17.95% =		9
Step 2 – Donations and gifts tax cred					
	f Schedule 11 13312 ● st \$200 or less	×	10.12% =		10
		×		+	11
					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 24 of Schedule 8		× 38.67% = 13318 ■ +	15		
Line 31 of Schedule 8		× 26.5% = <u>13315</u> ■ +	16		
Minimum tax carryover		570/ 100/0 1			
Line 30 of Schedule 11		× 57% = 13316 ■ +	17		40
Total credits (add lines 14 to 17)		=	►		_ 18
Subtotal (line 13 minus line 18. If negative, e	enter "0".)			=	19
New Brunswick additional tax for minimum ta	ax purposes	(Amount C from C	hart 3 of Schedule 12) 13302	+	20
Subtotal (line 19 plus line 20)			13305	=	21
New Brunswick foreign tax credit (from Form	n T2036, <i>Provincial or Territ</i>	orial Foreign Tax Credit)	13330	• -	22
<b>New Brunswick tax</b> (line 21 minus line 22. Enter this amount on line 82 of the return.	If negative, enter "0".)		13340	<b>_</b>	23

**T3NB** T3 2008

1

# **New Brunswick Tax Instructions**

### What's new for 2008

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, visit the Canada Revenue Agency (CRA) Web site at **www.cra.gc.ca**, or call the CRA at **1-800-959-8281**. To get forms, visit the CRA Web site at **www.cra.gc.ca/forms**, or call **1-800-959-2221**.