

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:	\$35,707 or less		more than \$35,707 , but not more than \$71,415			more than \$71,415 , but not more than \$116,105			mor	e than \$116	,105	
Enter the amount from line 1.	2				1							2
Base amount	3	- 0 00	-	35,707 00		-	71,415	00	-	116,105	00	3
Line 2 minus line 3	4	=	=			=			=			4
Rate	5	× 9.65%	×	14.5%		×	16%	6	×	179	6	5
Multiply the amount on line 4 by the rate on line 5.	6	=	=			=			=			6
Tax on base amount	7	+ 0 00	+	3,446 00		+	8,623	00	+	15,774	00	7
New Brunswick tax on taxable income (line 6 plus line 7)	8	=	=			=			=			8
Inter vivos trusts (other than grandfa	the	red)										
New Brunswick tax on taxable income:		Line 1			×		17% =					9
Step 2 – Donations and gifts tax cre												
		schedule 11 13312 •					0.050/					10
On the first \$200 or less					×		9.65% =					10
On the remainder Donations and gifts tax credit (line 10 plus line 11)					<u>×</u>		17.95% =	1001/	+			11 12
Step 3 – New Brunswick Tax Enter the amount from line 8 or line 9 above	e.							13301				13
Donations and gifts tax credit (line 12)								14				
Dividend tax credit												
Line 24 of Schedule	8		× 38.	67% = <mark>13318</mark> ■	+			15				
Line 31 of Schedule	8		× 26	6.5% <mark>=</mark> 13315 ∎	+			16				
Minimum tax carryover	_											
Line 30 of Schedule 1	1		×	57% = <mark>13316</mark> ∎	+			17				
Total credits (add lines 14 to 17)					=				_			18
		or "O")							=			19
Subtotal (line 13 minus line 18. If negative,	ent											
Subtotal (line 13 minus line 18. If negative, New Brunswick additional tax for minimum		,		(Amount C from	m Cha	art 3 of	Schedule 1	2) 13302	+			20
`		,		(Amount C from	m Cha	art 3 of	Schedule 1	2) 13302 13305				20 21
New Brunswick additional tax for minimum	tax	purposes	prial Foreig		m Cha	art 3 of	Schedule 1	,	=			•

Canadä

T3NB T3 2009

1

New Brunswick Tax Instructions

What's new for 2009

The base amounts, the tax rates, the tax on base amounts, and the lower rate that applies to the donations and gifts tax credit 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, go to **www.cra.gc.ca/forms**, or call **1-800-959-2221**.