

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

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

## Step 1 – Newfoundland and Labrador 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:	\$29,590 or less	more than \$29,590, but not more than \$59,180	more than \$59,180
Enter the amount from line 1 above	2		
Base amount	3	– 29,590 00	– 59,180 00
Line 2 minus line 3	4	=	=
Rate	5	× 10.57%	× 18.02%
Multiply the amount on line 4 by the rate on line 5	6	=	=
Tax on base amount	7	+ 0 00	+ 3,128 00
<b>Newfoundland and Labrador tax on taxable income</b> (line 6 plus line 7)	8	=	=

### Inter vivos trusts (other than grandfathered)

**Newfoundland and Labrador tax on taxable income** Line 1 \_\_\_\_\_ × 18.02% = \_\_\_\_\_ 9

## Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17 of Schedule 11	13012 •			
	On the first \$200 or less			× 10.57% =	
	On the remainder			× 18.02% =	
<b>Donations and gifts tax credit</b> (line 10 plus line 11)					13014 • =

## Step 3 – Newfoundland and Labrador tax

Enter the amount from line 8 or line 9 above \_\_\_\_\_ 13011 ■ \_\_\_\_\_ 13

Donations and gifts tax credit (line 12)						14
Dividend tax credit						
Line 21 of Schedule 8		× 25% =	13015 •	+		15
Minimum tax carryover						
Line 27A of Schedule 11		× 70.5% =	13016 •	+		16
Total credits (add lines 14 to 16)				=		17
Subtotal (line 13 minus line 17. If negative, enter "0")						18

Newfoundland and Labrador additional tax for minimum tax purposes Amount A from Chart 3 of Schedule 12 13002 • + \_\_\_\_\_ 19

Subtotal (line 18 plus line 19) 13005 ■ = \_\_\_\_\_ 20

Surtax (Line 20 \_\_\_\_\_ minus \$7,032) × 9% = 13030 ■ + \_\_\_\_\_ 21

Subtotal (line 20 plus line 21) \_\_\_\_\_ = \_\_\_\_\_ 22

Newfoundland and Labrador foreign tax credit (from Form T2036) 13060 • – \_\_\_\_\_ 23

**Newfoundland and Labrador tax** (line 22 minus line 23. If negative, enter "0")

Enter this amount on line 82 of the return. 13090 = \_\_\_\_\_ 24

# Newfoundland and Labrador Tax Instructions

## If you have questions...

If you have questions about **Newfoundland and Labrador 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.