



# Newfoundland and Labrador Tax

**T3NL**  
2021

Complete this form for a trust resident in Newfoundland and Labrador or for a non-resident trust that carries on a business through a permanent establishment in Newfoundland and Labrador. **Include a completed copy of this form with the trust's return.**

**Taxable income** (line 43 of the return) \_\_\_\_\_ **1**

## Step 1 – Newfoundland and Labrador tax on taxable income

### Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)

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:	\$38,081 or less	more than \$38,081, but not more than \$76,161	more than \$76,161, but not more than \$135,973	more than \$135,973, but not more than \$190,363	more than \$190,363	
Enter the amount from line 1.						<b>2</b>
Base amount	–	–	–	–	–	<b>3</b>
Line 2 minus line 3	=	=	=	=	=	<b>4</b>
Rate	x	x	x	x	x	<b>5</b>
Line 4 multiplied by line 5	=	=	=	=	=	<b>6</b>
Tax on base amount	+	+	+	+	+	<b>7</b>
<b>Newfoundland and Labrador tax on taxable income</b> (line 6 plus line 7)	=	=	=	=	=	<b>8</b>

### Trusts other than GRE and QDT

**Newfoundland and Labrador tax on taxable income:** (amount from line 1) \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_ **9**

## Step 2 – Donations and gifts tax credit

### Total donations and gifts

Line 14 of Schedule 11A **13012** \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_ **10**  
 On the first \$200 or less \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_ + \_\_\_\_\_ **11**  
 On the remainder \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_ + \_\_\_\_\_ **11**

**Donations and gifts tax credit** (line 10 plus line 11) \_\_\_\_\_ **13014** = \_\_\_\_\_ **12**

## Step 3 – Newfoundland and Labrador tax

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

Newfoundland and Labrador recovery tax (line 42 of Form T3QDT-WS) \_\_\_\_\_ **13013** + \_\_\_\_\_ **14**

Subtotal (line 13 plus line 14) \_\_\_\_\_ = \_\_\_\_\_ **15**

Donations and gifts tax credit (line 12) \_\_\_\_\_ **16**

### Dividend tax credit

Line 24 of Schedule 8 \_\_\_\_\_ x \_\_\_\_\_ = **13018** + \_\_\_\_\_ **17**  
 Line 31 amount of Schedule 8 \_\_\_\_\_ x \_\_\_\_\_ = **13015** + \_\_\_\_\_ **18**

### Minimum tax carryover

Line 19 of Schedule 11 \_\_\_\_\_ x \_\_\_\_\_ = **13016** + \_\_\_\_\_ **19**

Total credits (add lines 16 to 19) \_\_\_\_\_ = \_\_\_\_\_ **20**

Subtotal (line 15 minus line 20. If negative, enter "0".) \_\_\_\_\_ = \_\_\_\_\_ **21**

Newfoundland and Labrador additional tax for minimum tax purposes (amount A of Chart 3 from Schedule 12) \_\_\_\_\_ **13002** + \_\_\_\_\_ **22**

Subtotal (line 21 plus line 22) \_\_\_\_\_ **13005** = \_\_\_\_\_ **23**

Newfoundland and Labrador foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) \_\_\_\_\_ **13060** – \_\_\_\_\_ **24**

**Newfoundland and Labrador tax** (line 23 minus line 24. If negative, enter "0".) \_\_\_\_\_ **13090** = \_\_\_\_\_ **25**

Enter the amount of line 25 on line 45 of the return.

## If you have questions...

If you have questions about Newfoundland and Labrador tax and credits, visit the Canada Revenue Agency (CRA) website at [canada.ca/taxes](http://canada.ca/taxes) or call **1-800-959-8281**.

See the privacy notice on your return.