



New Brunswick Tax

T3NB
T3 2019

Complete this form for a trust resident in New Brunswick or 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 on taxable income) _____ | **1**

Step 1 – New Brunswick 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:	\$42,592 or less	more than \$42,592 but not more than \$85,184	more than \$85,184 but not more than \$138,491	more than \$138,491 but not more than \$157,778	more than \$157,778	
Enter the amount from line 1.						2
Base amount	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	x	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	7
New Brunswick tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

New Brunswick 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	13312 •						
On the first \$200 or less		x	=				10
On the remainder		x	=	+			11

Donations and gifts tax credit (line 10 plus line 11) _____ 13314 ■ = _____ | **12**

Step 3 – New Brunswick Tax

Enter the amount from line 8 or line 9 above. _____ 13301 ■ | **13**

New Brunswick recovery tax (line 42 of Form T3QDT-WS) _____ 13304 • + _____ | **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	=	13318 ■ +			17
Line 31 of Schedule 8	x	=	13315 ■ +			18

Minimum tax carryover

Line 19 of Schedule 11	x	=	13316 ■ +			19
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Total credits (add lines 16 to 19) _____ = _____ | **20**

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

New Brunswick additional tax for minimum tax purposes (amount C from Chart 3 of Schedule 12) _____ 13302 ■ + _____ | **22**

Subtotal (line 21 plus line 22) _____ 13305 ■ = _____ | **23**

New Brunswick foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) _____ 13330 ■ – _____ | **24**

Subtotal (line 23 minus line 24. If negative, enter "0".) _____ = _____ | **25**

New Brunswick small business investor tax credit (from Form T3NB-SBI, T3 New Brunswick Small Business Investor Tax Credit) _____ 13335 • – _____ | **26**

New Brunswick tax (line 25 minus line 26. If negative, enter "0".) _____ 13340 ■ = _____ | **27**

Enter the amount of line 27 on line 82 of the return.

New Brunswick Tax Instructions

What's new for 2019

The base amounts and the tax on base amounts have changed. The rate that applies to the amount of other than eligible dividends, for purposes of the dividend tax credit has changed.

If you have any questions...

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