



New Brunswick Tax

T3NB
2021

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 43 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:	\$43,835 or less	more than \$43,835, but not more than \$87,671	more than \$87,671, but not more than \$142,534	more than \$142,534, but not more than \$162,383	more than \$162,383	
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 45 of the return.

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.

See the privacy notice on your return.