



Newfoundland and Labrador Tax

T3NL
T3 2019

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 56 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:	\$37,591 or less	more than \$37,591, but not more than \$75,181	more than \$75,181, but not more than \$134,224	more than \$134,224, but not more than \$187,913	more than \$187,913	
Enter the amount from line 1.						2
Base amount	–	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	=	4
Rate	×	×	×	×	×	5
Line 4 multiplied by line 5	=	=	=	=	=	6
Tax on base amount	+	+	+	+	+	7
Newfoundland and Labrador tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

Newfoundland and Labrador tax on taxable income: (amount from line 1) _____ × _____ = _____ **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A	13012 •					
On the first \$200 or less			×	=		10
On the remainder			×	=	+	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	×	=	13018 ■ +	17
Line 31 amount of Schedule 8	×	=	13015 ■ +	18

Minimum tax carryover

Line 19 of Schedule 11 _____ × _____ = 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 82 of the return.

Newfoundland and Labrador 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 questions...

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