



Nova Scotia Tax

T3NS
2021

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

Taxable income (line 43 of the return) _____ 1

Step 1 – Nova Scotia 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:	\$29,590 or less	more than \$29,590, but not more than \$59,180	more than \$59,180, but not more than \$93,000	more than \$93,000, but not more than \$150,000	more than \$150,000	
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
Nova Scotia tax on taxable income (line 6 plus line 7)	=	=	=	=	=	8

Trusts other than GRE and QDT

Nova Scotia 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	13212					
On the first \$200 or less		x	=			10
On the remainder		x	=	+		11

Donations and gifts tax credit (line 10 plus line 11) _____ 13214 = _____ 12

Step 3 – Nova Scotia tax

Enter the amount from line 8 or line 9 above. _____ 13201 • 13

Nova Scotia recovery tax (line 42 of Form T3QDT-WS) _____ 13204 + _____ • 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	=	13218	+		• 17
Line 31 of Schedule 8	x	=	13215	+		• 18

Minimum tax carryover

Line 19 of Schedule 11	x	=	13216	+		• 19
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Total credits (add lines 16 to 19) _____ = _____ ▶ – _____ 20

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

Nova Scotia additional tax for minimum tax purposes (amount B from Chart 3 of Schedule 12) _____ 13202 + _____ • 22

Subtotal (line 21 plus line 22) _____ 13205 = _____ 23

Nova Scotia foreign tax credit
(from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) _____ 13230 • 24

Total Nova Scotia political contributions _____ 13241 25

Allowable political contribution tax credit (line 25 X 75% = maximum \$750) _____ 13240 + _____ • 26

Total credits (line 24 plus line 26) _____ = _____ ▶ – _____ 27

Nova Scotia tax (line 23 minus line 27. If negative, enter "0".) _____ 13260 = _____ 28

Enter the amount of line 28 on line 45 of the return.

If you have questions...

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

See the privacy notice on your return.