

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 56 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	×	×	×	×	×	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) | **×** = _____ | **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts

Line 14 of Schedule 11A **13212 •** _____ | **×** = _____ | **10**
 On the first \$200 or less _____ | **×** = _____ | **11**
 On the remainder _____ | **×** = _____ + _____ | **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 | **×** = **13218 ■** + _____ | **17**

Line 31 of Schedule 8 | **×** = **13215 ■** + _____ | **18**

Minimum tax carryover

Line 19 of Schedule 11 | **×** = **13216 ■** + _____ | **19**

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 82 of the return.

Nova Scotia Tax Instructions

If you have questions...

If you have questions about the Nova Scotia political contribution tax credit, contact:

Office of the Chief Electoral Officer
Government of Nova Scotia
Post Office Box 2246
Halifax NS B3J 3C8

If you have questions about other Nova Scotia tax credits, contact:

Department of Finance and Treasury Board
Government of Nova Scotia
Post Office Box 187
Halifax NS B3J 2N3

You can also go to gov.ns.ca/finance/en/home/taxation on the Nova Scotia Department of Finance and Treasury Board Web site.

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**.

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities such as administering tax, benefits, audit, compliance, and collection. Personal information may be shared for purposes of other federal Acts that provide for the imposition and collection of a tax or duty. Personal information may also be shared with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 015 at canada.ca/cra-info-source.