



Nunavut Tax

**T3NU
2021**

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

Taxable income (line 43 of the return) _____ | _____ | **1**

Step 1 – Nunavut 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:	\$46,740 or less	more than \$46,740, but not more than \$93,480	more than \$93,480, but not more than \$151,978	more than \$151,978	
Enter the amount from line 1.					2
Base amount	–	–	–	–	3
Line 2 minus line 3	=	=	=	=	4
Rate	x	x	x	x	5
Line 4 multiplied by line 5	=	=	=	=	6
Tax on base amount	+	+	+	+	7
Nunavut tax on taxable income (line 6 plus line 7)	=	=	=	=	8

Trusts other than GRE and QDT

Nunavut 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									
On the first \$200 or less			x	=					10
On the remainder			x	=		+			11
Donations and gifts tax credit (line 10 plus line 11)								13714	12

Step 3 – Nunavut tax

Enter the amount from line 8 or line 9 above.								13701		13
Nunavut recovery tax (line 42 of Form T3QDT-WS)								13704	+	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	=	13718	+						17
Line 31 of Schedule 8	x	=	13715	+						18
Minimum tax carryover										
Line 19 of Schedule 11	x	=	13716	+						19
Total credits (add lines 16 to 19)									=	20
Subtotal (line 15 minus line 20. If negative, enter "0".)									=	21
Nunavut additional tax for minimum tax purposes (amount J from Chart 3 of Schedule 12)								13702	+	22
Subtotal (line 21 plus line 22)								13705	=	23
Nunavut foreign tax credit (from Form T3 PTF, T3 Provincial or Territorial Foreign Tax Credit)			13550							24
Total Nunavut political contributions		13620		25						
Allowable political contribution tax credit (see instructions on page 2)			13610	+						26
Total credits (add lines 24 and 26)									=	27
Nunavut tax (line 23 minus line 27. If negative, enter "0".)								13700	=	28

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

Line 26 – Allowable political contribution tax credit

A trust can deduct, from its taxes payable to Nunavut, all or part of the amounts it paid to a candidate seeking election to the Nunavut Legislative Assembly. Attach an official receipt to the return as proof of payment, and use the **applicable** column to calculate the allowable credit.

Total political contributions in the year: _____ **A**

Enter amount A on line 25.

Amount A

Contribution base

Line 1 minus line 2

Credit rate

Line 3 multiplied by line 4

Base credit

Allowable credit (line 5 plus line 6).

Enter this amount on line 26.

Contributions of \$100 or less	Contributions more than \$100 , but not more than \$900	Contributions over \$900	
			1
–	–		2
=	=		3
×	×		4
=	=		5
+	+		6
=	=		7

If you have any questions...

If you have questions about Nunavut tax, 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.