



Nunavut Tax

**T3NU
T3 2019**

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 56 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:	\$45,414 or less	more than \$45,414 , but not more than \$90,829	more than \$90,829 , but not more than \$147,667	more than \$147,667	
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	13712 •					
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 back](#)) _____ **13610 ■** **+** _____ **26**

Total credits (add lines 24 and 26) _____ **=** _____ **▶** **–** _____ **27**

Nunavut tax (line 23 minus line 27. If negative, enter "0".) _____ **13700 ■** **=** _____ **28**

Enter this amount on line 82 of the return.

Nunavut Tax Instructions

What's new for 2019

The base amounts and the tax on base amounts have changed.

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.

	Contributions of \$100 or less	Contributions more than \$100, but not more than \$900	Contributions over \$900	
Amount A				1
Contribution base	-	-		2
Line 1 minus line 2	=	=		3
Credit rate	x	x		4
Line 3 multiplied by line 4	=	=		5
Base credit	+	+		6
Allowable credit (line 5 plus line 6).	=	=		7

Enter this amount on line 26.

If you have any questions...

If you have any questions about Nunavut tax credits, contact:

Department of Finance
Government of Nunavut
Post Office Box 2260
Iqaluit NU X0A 0H0

Telephone: **1-800-316-3324**
Fax: **867-975-5845**

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**.