

- Enter the applicable tax year in the box above.
- For information on completing this schedule, see Chapter 3 in Guide T4013, T3 Trust Guide.
- **Include a completed copy of this schedule with the trust's return.**

Enter your **taxable income** from line 56 of the T3 return. \_\_\_\_\_ **1**

**Step 1 – Tax on taxable income**

**Graduated Rate Estates (GRE) or Qualified Disability Trusts (QDT)**

Use the amount from line 1 to determine which **one** of the following columns you have to complete.

If the amount from line 1 is:	\$47,630 or less	more than \$47,630 but not more than \$95,259	more than \$95,259 but not more than \$147,667	more than \$147,667 but not more than \$210,371	Over \$210,371	
Enter the amount from line 1 above.						<b>2</b>
Base amount	-	-	-	-	-	<b>3</b>
Line 2 minus line 3	=	=	=	=	=	<b>4</b>
Tax rate	x	x	x	x	x	<b>5</b>
Multiply line 4 by the rate on line 5.	=	=	=	=	=	<b>6</b>
Tax on base amount	+	+	+	+	+	<b>7</b>
<b>Federal tax on taxable income</b> (line 6 plus line 7)	=	=	=	=	=	<b>8</b>

**Trusts other than GRE and QDT**

**Federal tax on taxable income** \_\_\_\_\_ Line 1 **x** \_\_\_\_\_ **=** \_\_\_\_\_ **9**

**Step 2 – Federal tax**

Federal tax on taxable income (line 8 or line 9)	11080		<b>10</b>
Federal recovery tax (line 27 of Form T3QDT-WS)	11100	+	<b>11</b>
Adjusted federal tax (add lines 10 and 11)	=		<b>12</b>

**Federal dividend tax credit**

Dividend tax credit for eligible dividends line 24 of Schedule 8	x		<b>13</b>
Dividend tax credit for dividends other than eligible dividends line 31 of Schedule 8	x	= 11109	<b>14</b>
Total federal dividend tax credit (line 13 plus line 14)	=	11110	<b>15</b>

Donations and gifts tax credit (from line 31 of schedule 11A but not more than line 12 minus line 15 from schedule 11; if negative, enter "0")	+		<b>16</b>
Total credits (line 15 plus line 16)	=		<b>17</b>
<b>Subtotal</b> (line 12 minus line 17; if negative, enter "0")	=		<b>18</b>

Minimum tax carryover from previous years (line 71 of Schedule 12)	-		<b>19</b>
<b>Basic federal tax</b> (line 18 minus line 19; if negative, enter "0")	=	11150	<b>20</b>

Surtax on income not subject to provincial or territorial tax (part of line 20 not subject to these taxes)	x		<b>21</b>
<b>Subtotal</b> (line 20 plus line 21)	=	11160	<b>22</b>

Continue at line 22 on the other side.

Step 2 – Continue

Enter the amount from line 22 on the previous page.					22
Federal foreign tax credit (available to resident trusts only; attach Form T3 FFT, T3 Federal Foreign Tax Credits)	11180	■			23
Total federal political contributions	11191	●			24
Allowable federal political contribution tax credit (from the calculation for Schedule 11, line 25 in the T3 Trust Guide)	11190	■	+		25
Investment tax credit (from Form T2038(IND), Investment Tax Credit (Individuals))	11200	●	+		26
Federal logging tax credit for British Columbia	11210	●	+		27
Federal environmental trust tax credit	11213	●	+		28
Federal logging tax credit for Quebec	11214	●	+		29
Total credits (add lines 23, and 25 to 29)		=			30
<b>Subtotal</b> (line 22 minus line 30; if negative, enter "0")		=			31
Additional tax on registered education savings plan accumulated income payments (attach Form T1172)				+	32
<b>Federal tax payable</b> (line 31 plus line 32)		=			33

**If minimum tax applies to the trust, continue the calculations on Schedule 12.  
If not, enter the amount from line 33 on line 81 of the return.**

Refundable Quebec abatement (see Schedule 11, line 34 in the T3 Trust Guide) line 20			x	=		34
Enter this amount on line 87 of the return.						

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