

You have to complete this form for a trust resident in Nova Scotia **and** 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

Testamentary trusts or grandfathered inter vivos trusts

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.					
Base amount	–	–	–	–	–
Line 2 minus line 3	=	=	=	=	=
Rate	X	X	X	X	X
Line 4 multiplied by line 5	=	=	=	=	=
Tax on base amount	+	+	+	+	+
Nova Scotia tax on taxable income (line 6 plus line 7)	=	=	=	=	=

Inter vivos trusts (other than grandfathered)

Nova Scotia tax on taxable income: Line 1 _____ **X** 21% = _____ **9**

Step 2 – Donations and gifts tax credit

Total donations and gifts	Line 17A of Schedule 11	13212 •			
	On the first \$200 or less		X	8.79% =	
	On the remainder		X	21% =	+
Donations and gifts tax credit (line 10 plus line 11)					13214 =

Step 3 – Nova Scotia tax

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

Donations and gifts tax credit (line 12)						14
Dividend tax credit						
	Line 24 of Schedule 8		X	= 13218 ■ +		15
	Line 31 of Schedule 8		X	= 13215 ■ +		16
Minimum tax carryover						
	Line 30 of Schedule 11		X	= 13216 ■ +		17
Total credits (add lines 14 to 17)				=	▶	18
Subtotal (line 13 minus line 18. If negative, enter "0".)					=	19

Nova Scotia additional tax for minimum tax purposes (amount B from Chart 3 of Schedule 12) **13202** ■ + _____ **20**

Subtotal (line 19 plus line 20) **13205** ■ = _____ **21**

Nova Scotia foreign tax credit (from Form T3 PFT, T3 Provincial or Territorial Foreign Tax Credit) **13230** ■ _____ **22**

Total Nova Scotia political contributions **13241** • _____ **23**

Allowable political contribution tax credit (line 23 X 75% = maximum \$750) **13240** ■ + _____ **24**

Total credits (line 22 plus line 24) _____ = _____ ▶ _____ **25**

Nova Scotia tax (line 21 minus line 25. If negative, enter "0".) _____ **13260** ■ = _____ **26**

Enter this amount on line 82 of the return.

Nova Scotia Tax Instructions

What's new for 2015

For dividends paid in 2015, the rate that applies to the amount of other than eligible dividends, for purposes of the dividend tax credit has changed.

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
Government of Nova Scotia
Post Office Box 187
Halifax NS B3J 2N3

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

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