



# New Brunswick Tax and Credits

**NB428**  
T1 General – 2016

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

## Step 1 – New Brunswick non-refundable tax credits

		For internal use only	<b>5603</b>		
Basic personal amount		claim \$9,758	<b>5804</b>		<b>1</b>
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i> )		(maximum \$4,765)	<b>5808</b>	+	<b>2</b>
Spouse or common-law partner amount					
Base amount	9,115.00				
<b>Minus:</b> his or her net income from page 1 of your return	—				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,286)	<b>5812</b>	+	<b>3</b>
Amount for an eligible dependant					
Base amount	9,115.00				
<b>Minus:</b> his or her net income from line 236 of his or her return	—				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$8,286)	<b>5816</b>	+	<b>4</b>
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )			<b>5820</b>	+	<b>5</b>
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			<b>5824</b>	+	<b>•6</b>
(amount from line 310 of your federal Schedule 1)			<b>5828</b>	+	<b>•7</b>
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			<b>5832</b>	+	<b>•8</b>
(amount from line 317 of your federal Schedule 1)			<b>5829</b>	+	<b>•9</b>
Pension income amount		(maximum \$1,000)	<b>5836</b>	+	<b>10</b>
Caregiver amount (use the <i>Provincial Worksheet</i> )			<b>5840</b>	+	<b>11</b>
Disability amount (for self)					
(Claim <b>\$7,900</b> , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			<b>5844</b>	+	<b>12</b>
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )			<b>5848</b>	+	<b>13</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+	<b>14</b>
Your tuition and education amounts [use and <b>attach</b> Schedule NB(S1)]			<b>5856</b>	+	<b>15</b>
Tuition and education amounts transferred from a child			<b>5860</b>	+	<b>16</b>
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule NB(S2)]			<b>5864</b>	+	<b>17</b>
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>		<b>18</b>	
Enter \$2,208 or 3% of line 236 of your return, whichever is <b>less</b> .	—			<b>19</b>	
Line 18 minus line 19 (if negative, enter "0")	=			<b>20</b>	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )		<b>5872</b>	+	<b>21</b>	
Add lines 20 and 21.	<b>5876</b>	=		<b>22</b>	
Add lines 1 to 17, and line 22.		<b>5880</b>	=	<b>23</b>	
New Brunswick non-refundable tax credit rate			×	9.68%	<b>24</b>
Multiply line 23 by line 24.		<b>5884</b>	=	<b>25</b>	
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	9.68% =		<b>26</b>	
Amount from line 17 of your federal Schedule 9	×	17.95% =	+	<b>27</b>	
Add lines 26 and 27.	<b>5896</b>	=		<b>28</b>	
Add lines 25 and 28.					
Enter this amount on line 41.		<b>New Brunswick non-refundable tax credits</b>	<b>6150</b>	=	<b>29</b>

Continue on the next page.

## Step 2 – New Brunswick tax on taxable income

Enter your **taxable income** from line 260 of your return.

30

Complete the appropriate column depending on the amount on line 30.

	Line 30 is \$40,492 or less	Line 30 is more than \$40,492 but not more than \$80,985	Line 30 is more than \$80,985 but not more than \$131,664	Line 30 is more than \$131,664 but not more than \$150,000	Line 30 is more than \$150,000	
Enter the amount from line 30.						31
Line 31 minus line 32 (cannot be negative)	– 0.00	– 40,492.00	– 80,985.00	– 131,664.00	– 150,000.00	32
	=	=	=	=	=	33
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	x 20.3%	34
Multiply line 33 by line 34.	=	=	=	=	=	35
Add lines 35 and 36.	+ 0.00	+ 3,920.00	+ 9,921.00	+ 18,293.00	+ 21,564.00	36
<b>New Brunswick tax on taxable income</b>	=	=	=	=	=	37

## Step 3 – New Brunswick tax

Enter your New Brunswick tax on taxable income from line 37.

38

Enter your New Brunswick tax on split income from Form T1206.

6151 + • 39

Add lines 38 and 39.

= 40

Enter your New Brunswick non-refundable tax credits from line 29.

41

Line 40 minus line 41 (if negative, enter "0")

= 42

NB dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 • 43

NB minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 57% = 6154 + • 44

Add lines 43 and 44.

= 45

Line 42 minus line 45 (if negative, enter "0")

= 46

New Brunswick additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

x 57% = + 47

Add lines 46 and 47.

= 48

Enter the provincial foreign tax credit from Form T2036.

– 49

Line 48 minus line 49 (if negative, enter "0")

= 50

## Step 4 – New Brunswick low-income tax reduction

If you had a spouse or common-law partner at the end of the year, you both have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Unused low-income tax reduction from your spouse or common-law partner (if none, enter "0")

6156 – • 51

Line 50 minus line 51 (if negative, enter "0")

= 52

If you are claiming an amount on line 51, other than "0", enter the amount from line 52 on line 70 on the next page and continue on line 71. **Otherwise, continue on line 53 on the next page.**

Continue on the next page.

**Step 4 – New Brunswick low-income tax reduction** (continued)

If your net income (line 236 of your return) is less than \$37,352, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$58,419, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 69 and continue on line 70.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.		53
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+	54
Add lines 53 and 54.	=	55
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	–	56
Line 55 minus line 56 (if negative, enter "0")	=	57
Add the amounts on line 57 in column 1 and column 2, if applicable. Enter the result on line 64 below.	<b>Adjusted family income</b>	
		58

Enter the amount from line 52 on the previous page.

Basic reduction	claim \$632	6157		60
Reduction for your spouse or common-law partner	claim \$632	6158	+	61
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$632	6159	+	62
Add lines 60, 61, and 62.	(maximum \$1,264)	=		63

**Adjusted family income**

Enter the amount from line 58.		64
Base amount	– 16,285.00	65
Line 64 minus line 65 (if negative, enter "0")	=	66
Applicable rate	× 3%	67
Multiply line 66 by line 67.	=	68
Line 63 minus line 68 (if negative, enter "0")		69
<b>New Brunswick low-income tax reduction</b>	=	70

**Step 5 – New Brunswick tax credits****Political contribution tax credit**

New Brunswick political contributions made in 2016	6155	71
Credit calculated for line 72 on the <i>Provincial Worksheet</i>	(maximum \$500)	72
Line 70 minus line 72 (if negative, enter "0")	=	73

**Labour-sponsored venture capital fund tax credit**

Enter the credit amount from NB-LSVC-1 certificate(s).	(maximum \$2,000)	6167	74
Line 73 minus line 74 (if negative, enter "0")	=		75

**Small business investor tax credit**

Enter the credit amount from Form T1258.		76
Line 75 minus line 76 (if negative, enter "0")		77
Enter the result on line 428 of your return.	<b>New Brunswick tax</b>	

**Unused low-income tax reduction that can be claimed by your spouse or common-law partner**

Amount from line 69		78
Amount from line 50	–	79
Line 78 minus line 79 (if negative, enter "0")	<b>Unused amount</b>	80

See the privacy notice on your return.