



New Brunswick Tax and Credits

NB428
 T1 General – 2017

 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	5603			
Basic personal amount		claim \$9,895	5804			1
Age amount, if born in 1952 or earlier (use the <i>Provincial Worksheet</i>)		(maximum \$4,831)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,243	00				
Minus: his or her net income from page 1 of your return	-					
Result: (if negative, enter "0")	=		(maximum \$8,402)	▶	5812	3
Amount for an eligible dependant						
Base amount	9,243	00				
Minus: his or her net income from line 236 of his or her return	-					
Result: (if negative, enter "0")	=		(maximum \$8,402)	▶	5816	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820	+		5
CPP or QPP contributions:						
(amount from line 308 of your federal Schedule 1)			5824	+		•6
(amount from line 310 of your federal Schedule 1)			5828	+		•7
Employment insurance premiums:						
(amount from line 312 of your federal Schedule 1)			5832	+		•8
(amount from line 317 of your federal Schedule 1)			5829	+		•9
Pension income amount			(maximum \$1,000)	5836	+	10
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	+		11
Disability amount for self (Claim \$8,011 , or if you were under 18 years of age, use the the <i>Provincial Worksheet</i> .)			5844	+		12
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		14
Your unused tuition and education amounts (use and attach Schedule NB(S11))			5856	+		15
Amounts transferred from your spouse or common-law partner (use and attach Schedule NB(S2))			5864	+		16
Medical expenses:						
Amount from line 330 of your federal Schedule 1		5868				17
Enter \$2,239 or 3% of line 236 of your return, whichever is less .		-				18
Line 17 minus line 18 (if negative, enter "0")		=				19
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)		5872	+		20	
Add lines 19 and 20.		5876	=			21
Add lines 1 to 16, and line 21.					5880	22
New Brunswick non-refundable tax credit rate				×	9.68%	23
Multiply line 22 by line 23.					5884	24
Donations and gifts:						
Amount from line 16 of your federal Schedule 9		×	9.68%	=		25
Amount from line 17 of your federal Schedule 9		×	17.95%	=		26
Add lines 25 and 26.		5896	=			27
Add lines 24 and 27.						
Enter this amount on line 40.					6150	28
New Brunswick non-refundable tax credits						

Continue on the next page.

Step 2 – New Brunswick tax on taxable income

Enter your **taxable income** from line 260 of your return. 29

Complete the appropriate column depending on the amount on line 29.

Line 29 is
\$41,059 or less

Line 29 is more
than **\$41,059** but not
more than **\$82,119**

Line 29 is more
than **\$82,119** but not
more than **\$133,507**

Line 29 is more
than **\$133,507** but not
more than **\$152,100**

Line 29 is more
than **\$152,100**

Enter the amount from line 29.									30		
Line 30 minus line 31 (cannot be negative)	–	0.00	–	41,059.00	–	82,119.00	–	133,507.00	–	152,100.00	31
	=		=		=		=		=		32
	×	9.68%	×	14.82%	×	16.52%	×	17.84%	×	20.3%	33
Multiply line 32 by line 33.	=		=		=		=		=		34
Add lines 34 and 35.	+	0.00	+	3,975.00	+	10,060.00	+	18,549.00	+	21,866.00	35
New Brunswick tax on taxable income	=		=		=		=		=		36

Step 3 – New Brunswick tax

Enter your New Brunswick tax on taxable income from line 36. 37

Enter your New Brunswick tax on split income from Form T1206. **6151** + 38

Add lines 37 and 38. = 39

Enter your New Brunswick non-refundable tax credits from line 28. – 40

Line 39 minus line 40 (if negative, enter "0") = 41

NB dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet* **6152** • **42**

NB minimum tax carryover:

Amount from line 427 of your federal Schedule 1 × 57% = **6154** + • **43**

Add lines 42 and 43. = 44

Line 41 minus line 44 (if negative, enter "0") = 45

New Brunswick additional tax for minimum tax purposes:

Form T691: line 108 minus line 111 × 57% = + 46

Add lines 45 and 46. = 47

Enter the provincial foreign tax credit from Form T2036. – 48

Line 47 minus line 48 (if negative, enter "0") = 49

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** – 50

Line 49 minus line 50 (if negative, enter "0") = 51

If you are claiming an amount on line 50, other than "0", enter the amount from line 51 on line 69 on the next page and continue on line 70. **Otherwise, continue on line 52 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 \$37,879, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$59,246, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 68 and continue on line 69.

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.	52	52
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)	+ 53	+ 53
Add lines 52 and 53.	= 54	= 54
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 55	- 55
Line 54 minus line 55 (if negative, enter "0")	= 56	= 56
Add the amounts on line 56 in column 1 and column 2, if applicable. Enter the result on line 63 below.	Adjusted family income	57

Enter the amount from line 51 on the previous page.		58
Basic reduction	claim \$641 6157	59
Reduction for your spouse or common-law partner	claim \$641 6158 +	60
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$641 6159 +	61
Add lines 59, 60, and 61.	(maximum \$1,282) =	62

Adjusted family income

Enter the amount from line 57.	63
Base amount	- 16,513.00 64
Line 63 minus line 64 (if negative, enter "0")	= 65
Applicable rate	× 3% 66
Multiply line 65 by line 66.	= 67
Line 62 minus line 67 (if negative, enter "0")	= New Brunswick low-income tax reduction
Line 58 minus line 68 (if negative, enter "0")	= 69

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

New Brunswick political contributions made in 2017	6155	70
Credit calculated for line 71 on the <i>Provincial Worksheet</i>	(maximum \$500)	- 71
Line 69 minus line 71 (if negative, enter "0")	=	72

Labour-sponsored venture capital fund tax credit

Enter the credit amount from NB-LSVC-1 certificate(s).	(maximum \$2,000) 6167	- 73
Line 72 minus line 73 (if negative, enter "0")	=	74

Small business investor tax credit

Enter the credit amount from Form T1258.	-	75
Line 74 minus line 75 (if negative, enter "0")	=	76
Enter the result on line 428 of your return.	New Brunswick tax	76

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

Amount from line 68	77
Amount from line 49	- 78
Line 77 minus line 78 (if negative, enter "0")	Unused amount = 79

See the privacy notice on your return.