



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule NB(S2)
T1 General – 2017

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. **Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form NB428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NB428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If at the end of the year your spouse or common-law partner was not a resident of New Brunswick, special rules may apply. For more information, contact the Canada Revenue Agency.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2017):

If his or her net income is \$35,968 or less, enter \$4,831.

Otherwise, enter the amount from line 5808 of his or her Form NB428.

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|--|-------------|--|---|
| | 5902 | | 1 |
|--|-------------|--|---|

Pension income amount:

Enter the amount from line 5836 of his or her Form NB428.

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|--|-------------|---|--|---|
| | 5905 | + | | 2 |
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Disability amount:

Enter the amount from line 5844 of his or her Form NB428.

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| | 5907 | + | | 3 |
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Add lines 1 to 3.

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| | = | | | 4 |
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$41,059 or less. If the taxable income is more than \$41,059, enter instead the result of the following calculation: amount from line 37 of his or her Form NB428 divided by 9.68%.

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NB428.

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| | | | 5 |
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| | - | | 6 |
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His or her adjusted taxable income:

Line 5 minus line 6 (if negative, enter "0")

| | | | | |
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| | 5912 | = | | |
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| | | | 7 |
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Line 4 minus line 7 (if negative, enter "0")

Enter this amount on line 5864 of your Form NB428.

**Provincial amounts transferred from
your spouse or common-law partner**

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| | | | 8 |
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See the privacy notice on your return.