



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule NB(S2)
T1 General – 2014

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 2014):

If his or her net income is \$34,431 or less, enter \$4,625.

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

	5902		1
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Pension income amount:

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

	(maximum \$1,000) 5905 +		2
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Disability amount:

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

	5907 +		3
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Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

	5909 +		4
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Add lines 1 to 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 \$39,305 or less. If the taxable income is more than \$39,305, enter instead the result of the following calculation: amount from line 38 of his or her Form NB428 divided by 9.68%.

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Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NB428 plus line 13 of his or her Schedule NB(S11).

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His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	5912 =		8
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Line 5 minus line 8 (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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See the privacy notice on your return.