

# Provincial Amounts Transferred From Your Spouse or Common-Law Partner

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

**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 filing a return.** Attach his or her information slips, but do not attach the return or 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 2010):

If his or her net income is \$31,905 or less, enter \$4,286.

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

**5902**

**1**

**Pension income amount:**

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

(maximum \$1,000) **5905** +

**2**

**Disability amount:**

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

**5907** +

**3**

**Tuition and education amounts:** Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

**5909** +

**4**

Add lines 1 to 4.

=

**5**

Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return.

**6**

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5856 of his or her Form NB428.

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**7**

His or her adjusted taxable income:

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

**5912** =

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**8**

Line 5 minus line 8 (if negative, enter "0")

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

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**9**