



# 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	<b>5603</b>			
Basic personal amount		claim \$9,895	<b>5804</b>			<b>1</b>
Age amount, if born in 1952 or earlier (use the <i>Provincial Worksheet</i> )		(maximum \$4,831)	<b>5808</b>	+		<b>2</b>
Spouse or common-law partner amount						
Base amount	9,243	00				
<b>Minus:</b> his or her net income from page 1 of your return	-					
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,402)	▶	<b>5812</b>	<b>3</b>
Amount for an eligible dependant						
Base amount	9,243	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 \$8,402)	▶	<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>\$8,011</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 unused tuition and education amounts (use and <b>attach</b> Schedule NB(S11))			<b>5856</b>	+		<b>15</b>
Amounts transferred from your spouse or common-law partner (use and <b>attach</b> Schedule NB(S2))			<b>5864</b>	+		<b>16</b>
Medical expenses:						
Amount from line 330 of your federal Schedule 1		<b>5868</b>				<b>17</b>
Enter \$2,239 or 3% of line 236 of your return, whichever is <b>less</b> .	-					<b>18</b>
Line 17 minus line 18 (if negative, enter "0")	=					<b>19</b>
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )		<b>5872</b>	+			<b>20</b>
Add lines 19 and 20.		<b>5876</b>	=			<b>21</b>
Add lines 1 to 16, and line 21.			<b>5880</b>	=		<b>22</b>
New Brunswick non-refundable tax credit rate				×	9.68%	<b>23</b>
Multiply line 22 by line 23.			<b>5884</b>	=		<b>24</b>
Donations and gifts:						
Amount from line 16 of your federal Schedule 9	×	9.68%	=			<b>25</b>
Amount from line 17 of your federal Schedule 9	×	17.95%	=	+		<b>26</b>
Add lines 25 and 26.		<b>5896</b>	=			<b>27</b>
Add lines 24 and 27.				+		
Enter this amount on line 40.			<b>New Brunswick non-refundable tax credits</b>	<b>6150</b>	=	<b>28</b>

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.

<b>Adjusted family income for the calculation of the New Brunswick low-income tax reduction</b>	<b>Column 1 You</b>	<b>Column 2 Your spouse or common-law partner</b>
Enter the net income amount from line 236 of the return.		<b>52</b>
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)	+	<b>53</b>
Add lines 52 and 53.	=	<b>54</b>
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	–	<b>55</b>
Line 54 minus line 55 (if negative, enter "0")	=	<b>56</b>
Add the amounts on line 56 in column 1 and column 2, if applicable. Enter the result on line 63 below.	<b>Adjusted family income</b>	<b>57</b>

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

**Adjusted family income**

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

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

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

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

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

**Small business investor tax credit**

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

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

Amount from line 68		<b>77</b>
Amount from line 49	–	<b>78</b>
Line 77 minus line 78 (if negative, enter "0")	<b>Unused amount</b>	<b>79</b>