

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.  
Claim only the credits that apply to you.

## Part A – New Brunswick non-refundable tax credits

		For internal use only	<b>5603</b>			
Basic personal amount		claim \$10,043	<b>5804</b>	+		1
Age amount (if born in 1953 or earlier) (use Worksheet NB428)		(maximum \$4,904)	<b>5808</b>	+		2
Spouse or common-law partner amount						
Base amount	9,381	00				
<b>Minus:</b> their net income from page 1 of your return	–					
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,528)	▶	<b>5812</b> +	3
Amount for an eligible dependant						
Base amount	9,381	00				
<b>Minus:</b> their net income from line 236 of their return	–					
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,528)	▶	<b>5816</b> +	4
Amount for infirm dependants age 18 or older (use Worksheet NB428)			<b>5820</b>	+		5
CPP or QPP contributions:						
Amount from line 308 of your federal Schedule 1			<b>5824</b>	+		• 6
Amount from line 310 of your federal Schedule 1			<b>5828</b>	+		• 7
Employment insurance premiums:						
Amount from line 312 of your federal Schedule 1			<b>5832</b>	+		• 8
Amount from line 317 of your federal Schedule 1			<b>5829</b>	+		• 9
Pension income amount			(maximum \$1,000)	<b>5836</b>	+	10
Caregiver amount (use Worksheet NB428)			<b>5840</b>	+		11
Disability amount (for self) (Claim <b>\$8,131</b> , or if you were under 18 years of age, use Worksheet NB428.)			<b>5844</b>	+		12
Disability amount transferred from a dependant (use Worksheet NB428)			<b>5848</b>	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+		14
Your unused tuition and education amounts ( <b>attach</b> Schedule NB(S11))			<b>5856</b>	+		15
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule NB(S2))			<b>5864</b>	+		16
Medical expenses:						
Amount from line 330 of your federal Schedule 1		<b>5868</b>				17
Enter \$2,273 or 3% of line 236 of your return, whichever is <b>less</b> .	–					18
Line 17 minus line 18 (if negative, enter "0")	=					19
Allowable amount of medical expenses for other dependants (use Worksheet NB428)		<b>5872</b>	+			20
Add lines 19 and 20.	<b>5876</b>	=		▶	+	21
Add lines 1 to 16, and line 21.			<b>5880</b>	=		22
New Brunswick non-refundable tax credit rate				×	<b>9.68%</b>	23
Multiply line 22 by line 23.			<b>5884</b>	=		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.	<b>5896</b>	=		▶	+	27
Add lines 24 and 27.						
Enter this amount on line 40.			<b>New Brunswick non-refundable tax credits</b>	<b>6150</b>	=	28

Continue on the next page.

**Part B – New Brunswick tax on taxable income**Enter your **taxable income** from line 260 of your return.**29**

Use the amount on line 29 to decide which column to complete.

	Line 29 is \$41,675 or less	Line 29 is more than \$41,675 but not more than \$83,351	Line 29 is more than \$83,351 but not more than \$135,510	Line 29 is more than \$135,510 but not more than \$154,382	Line 29 is more than \$154,382	
Amount from line 29						<b>30</b>
Line 30 minus line 31 (cannot be negative)	– 0.00	– 41,675.00	– 83,351.00	– 135,510.00	– 154,382.00	<b>31</b>
	=	=	=	=	=	<b>32</b>
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	x 20.3%	<b>33</b>
Multiply line 32 by line 33.	=	=	=	=	=	<b>34</b>
Add lines 34 and 35.	+ 0.00	+ 4,034.00	+ 10,211.00	+ 18,827.00	+ 22,194.00	<b>35</b>
<b>New Brunswick tax on taxable income</b>	=	=	=	=	=	<b>36</b>

**Part C – 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****New Brunswick dividend tax credit:**

Credit calculated for line 6152 on Worksheet NB428

**6152**• **42****New Brunswick minimum tax carryover:**

Amount from line 427 of your federal Schedule 1

x 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

x 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****Part D – New Brunswick low-income tax reduction**

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner.

Unused low-income tax reduction from your spouse or common-law partner

(amount from line 79 of your spouse's or common-law partner's Form NB428, if any)

**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.

**Part D – New Brunswick low-income tax reduction (continued)**

If your net income (line 236 of your return) is less than \$38,461 or if you have an eligible dependant, spouse or common-law partner and your adjusted family income is less than \$60,161, 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>
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 of the return)	<b>+</b>	<b>53</b>
Add lines 52 and 53.	<b>=</b>	<b>54</b>
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	<b>–</b>	<b>55</b>
Line 54 minus line 55 (if negative, enter "0")	<b>=</b>	<b>56</b>
Add the amounts on line 56 in column 1 and column 2. 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 \$651 <b>6157</b>	<b>59</b>
Reduction for your spouse or common-law partner	claim \$651 <b>6158</b> +	<b>60</b>
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$651 <b>6159</b> +	<b>61</b>
Add lines 59, 60, and 61.	(maximum \$1,302) <b>=</b>	<b>62</b>

**Adjusted family income**

Amount from line 57		<b>63</b>
Base amount	– 16,761.00	<b>64</b>
Line 63 minus line 64 (if negative, enter "0")	<b>=</b>	<b>65</b>
Applicable rate	× 3%	<b>66</b>
Multiply line 65 by line 66.	<b>=</b>	<b>67</b>
Line 62 minus line 67 (if negative, enter "0")	<b>=</b>	<b>68</b>
<b>New Brunswick low-income tax reduction</b>		<b>69</b>

**Part E – New Brunswick tax credits****Political contribution tax credit**

New Brunswick political contributions made in 2018	<b>6155</b>	<b>70</b>
Credit calculated for line 71 on Worksheet NB428	(maximum \$500)	<b>71</b>
Line 69 minus line 71 (if negative, enter "0")	<b>=</b>	<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>=</b>	<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 <b>line 428</b> of your return.	<b>New Brunswick tax</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>

See the privacy notice on your return.