

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

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

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NB428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of New Brunswick at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form NB428.

59020

1

Pension income amount:

Enter the amount from line 58360 of their Form NB428.

(maximum \$1,000) 59050 +

2

Disability amount:

Enter the amount from line 58440 of their Form NB428.

59070 +

3

Tuition amounts:

Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.

59090 +

4

Add lines 1 to 4.

=

5

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

Enter the amount from line 26000 of their return on line 6 if it is **\$43,835 or less**.

If it is **more than \$43,835**, enter the result of the following calculation:

Amount from line 8 of their Form NB428 $\div 9.40\% =$

6

Amount from line 58040 of their Form NB428

7

Amount from line 23 of their Form NB428

+

8

Amount from line 58560 of their Form NB428

+

9

Add lines 7 to 9.

=

▶

10

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

Line 6 minus line 10 (if negative, enter "0")

59120 =

▶

11

Line 5 minus line 11 (if negative, enter "0")

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

=

12

Enter the amount from line 12 on line 58640 of your Form NB428.

See the privacy notice on your return.