

# New Brunswick harmonized sales tax credit (NBHSTC)

## Calculation sheet

### Basic benefit

Basic credit (\$300)	\$	
Credit for spouse or common-law partner (\$300)	\$	
Credit for an eligible child in a single parent family (\$300)	\$	
Credit for qualified children (\$100 per child)	\$	

**Total** \$ (1)

### Benefit reduction

Adjusted family net income	\$	(2)
Subtract base amount	\$35,000	(3)
Net income over base amount: Line 2 minus line 3 (if negative, enter zero)	\$	(4)
Credit reduction rate:	2%	(5)
Multiply line 4 by line 5	\$	(6)

### Yearly NBHSTC amount:

Line 1 minus line 6 (If the result is \$2 or less, a payment will not be issued).

### Quarterly NBHSTC amount:

Line 7 divided by 4