



New Brunswick Tax and Credits

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	5603			
Basic personal amount	claim \$10,043	5804			1
Age amount (if born in 1953 or earlier) (use Worksheet NB428)	(maximum \$4,904)	5808	+		2
Spouse or common-law partner amount					
Base amount				9,381	00

Minus: their net income from page 5 [1] of your return

Result: (if negative, enter "0")

(maximum \$8,528)

Amount for an eligible dependant

Base amount

Minus: their net income from line 236 of their return

Result: (if negative, enter "0")

(maximum \$8,528)

Amount for infirm dependants age 18 or older (use Worksheet NB428)

-	
=	



5812	+			3
-------------	---	--	--	----------

9,381	00
--------------	-----------

-	
=	



5816	+			4
-------------	---	--	--	----------

5820	+			5
-------------	---	--	--	----------

CPP or QPP contributions:

Amount from line 308 of your federal
Schedule 1

5824	+			● 6
-------------	---	--	--	-----

Amount from line 310 of your federal
Schedule 1

5828	+			● 7
-------------	---	--	--	-----

Employment insurance premiums:

Amount from line 312 of your federal
Schedule 1

5832	+			● 8
-------------	---	--	--	-----

Amount from line 317 of your federal
Schedule 1

5829	+			● 9
-------------	---	--	--	-----

Pension income amount **(maximum \$1,000)**

5836	+			10
-------------	---	--	--	----

Caregiver amount (use Worksheet NB428)

5840	+			11
-------------	---	--	--	----

Disability amount (for self)

(Claim **\$8,131**, or if you were under
18 years of age, use Worksheet NB428.)

5844	+			12
-------------	---	--	--	----

Disability amount transferred from a dependant (use Worksheet AB428)	5848	+			13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852	+			14
Your tuition and education amounts (attach Schedule NB(S11))	5856	+			15
Amounts transferred from your spouse or common-law partner (attach Schedule NB(S2))	5864	+			16
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868				17
Enter \$2,273 or 3% of line 236 of your return, whichever is less .		-			18
Line 17 minus line 18 (if negative, enter "0")		=			19
Allowable amount of medical expenses for other dependants (use Worksheet NB428)	5872	+			20

Add lines 19 and 20.

5876 =

+ **21**

Add lines 1 to 16, and line 21.

5880 = **22**

New Brunswick non-refundable tax credit rate

× **9.68%** **23**

Multiply line 22 by line 23.

5884 = **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.

5896 =

Add lines 24 and 27.

+ **27**

Enter this amount
on line 40.

**New Brunswick
non-refundable
tax credits**

6150 = **28**

Part B – New Brunswick tax on taxable income

Enter your **taxable income** from line 260 of your return.

	29
--	-----------

Use the amount from 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**

Amount from line 29

	30
–	0 00

	30
–	41,675 00

Line 30 minus line 31
(cannot be negative)

	32
=	
×	9.68%

	32
=	
×	14.82%

Multiply line 32 by line 33.

	34
=	
+	0 00

	34
=	
+	4,034 00

Add lines 34 and 35.

New Brunswick tax on taxable income

	36
=	

	36
=	



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**

Amount from line 29			30		
	-	83,351	00	31	-
Line 30 minus line 31 (cannot be negative)	=			32	=
	×	16.52%		33	×
				34	
Multiply line 32 by line 33.	=			34	=
Add lines 34 and 35.	+	10,211	00	35	+
New Brunswick tax on taxable income	=			36	=



Line 29 is more than **\$154,382**

Amount from line 29			30
	-	154,382 00	31
Line 30 minus line 31 (cannot be negative)	=		32
	×	20.3%	33
Multiply line 32 by line 33.	=		34
Add lines 34 and 35.	+	22,194 00	35
New Brunswick tax on taxable income	=		36

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

		× 57% =	
--	--	---------	--

6154	+			● 43
-------------	---	--	--	------

Add lines 42 to 43.

=		
---	--	--



Line 41 minus line 44 (if negative, enter "0")

-			44
=			45

New Brunswick additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

		× 57% =	
--	--	---------	--

+			46
=			47
-			48
=			49

Add lines 45 and 46.

Enter the provincial foreign tax credit from Form T2036.

Line 47 minus line 48 (if negative, enter "0")

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)

Line 49 minus line 50 (if negative, enter "0")

6156	–		● 50
	=		51

If you are claiming an amount on line 50 (other than "0"), enter the amount from line 51 on line 69 on page 15 [the next page] and continue on line 70. **Otherwise, continue on line 52 on page 12 [the next page].**

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.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction 

	Column 1 You	Column 2 Your spouse or common-law partner
Amount from line 236 of the return	52	52
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)	53	53



**Column 1
You**

**Column 2
Your spouse or
common-law
partner**

Add lines 52 and 53.

=		
---	--	--

54

=		
---	--	--

54

Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)

-		
---	--	--

55

-		
---	--	--

55

Line 54 minus line 55
(if negative, enter "0")

=		
---	--	--

56

=		
---	--	--

56

Add the amounts on line 56 in column 1 and column 2.
Enter the result on line 63 below.

**Adjusted
family income**

--	--	--

57

Enter the amount from line 51 on page 11
[the previous page].

Basic reduction	claim \$651	6157							58
Reduction for your spouse or common-law partner	claim \$651	6158	+						59
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$651	6159	+						60
Add lines 59, 60, and 61. (maximum \$1,302)			=						61
									62

Adjusted family income

Amount from line 57									63
Base amount	-	16,761	00						64
Line 63 minus line 64 (if negative, enter "0")	=								65
Applicable rate	×	3%							66

Multiply line 65 by line 66.

=	
---	--



-		67
---	--	----

Line 62 minus line 67 **New Brunswick low-income tax reduction**
(if negative, enter "0")

=	
---	--



-		68
---	--	----

Line 58 minus line 68 (if negative, enter "0")

=		69
---	--	----

Part E – New Brunswick tax credits

Political contribution tax credit

New Brunswick political contributions made in 2018

6155

		70
--	--	----

Credit calculated for line 71 on
Worksheet NB428

(maximum \$500)

-		71
---	--	----

Line 69 minus line 71 (if negative, enter "0")

=		72
---	--	----

Labour-sponsored venture capital fund tax credit

Enter the credit amount from

NB-LSVC-1 certificate(s). (maximum \$2,000)

6167	—		● 73
	=		74

Line 72 minus line 73 (if negative, enter "0")

Small business investor tax credit

Enter the credit amount from Form T1258.

—		75
---	--	----

Line 74 minus line 75
(if negative, enter "0")

Enter the result on **line 428**
of your return.

New Brunswick tax	=		76
--------------------------	---	--	----

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

Amount from line 68

		77
--	--	----

Amount from line 49

—		78
---	--	----

Line 77 minus line 78
(if negative, enter "0")

Unused amount	=		79
----------------------	---	--	----

See the privacy note on your return.