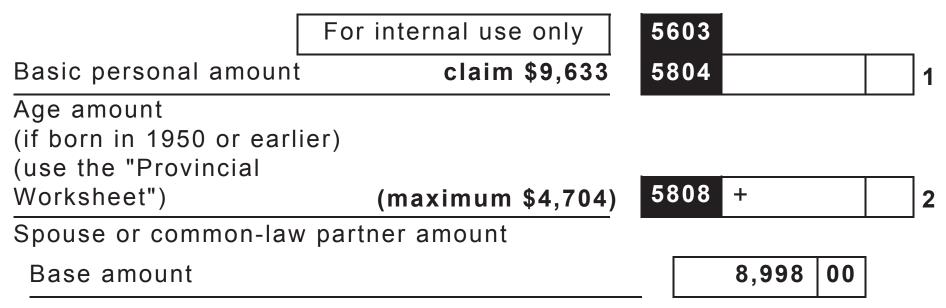
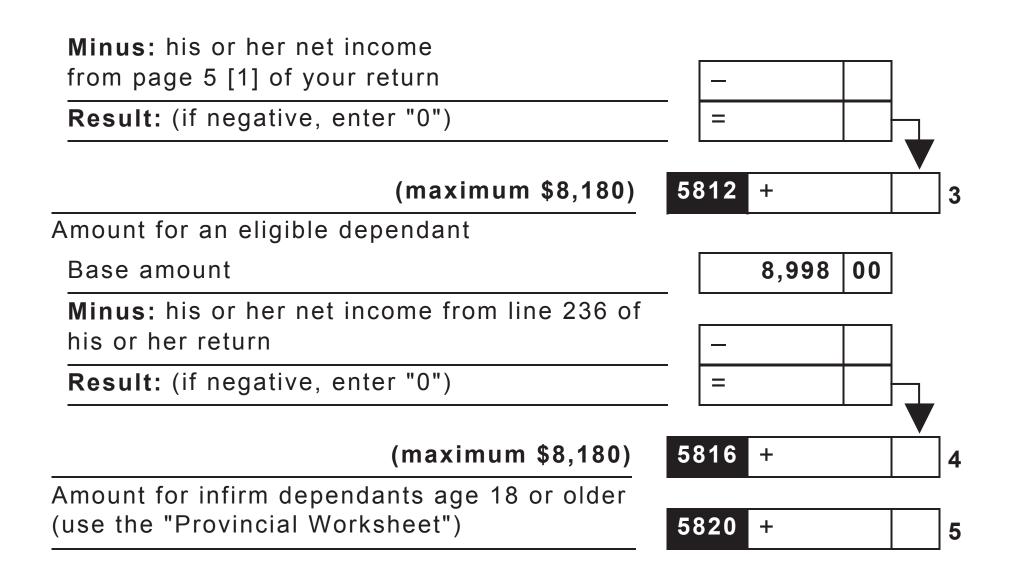


New Brunswick Tax and Credits

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

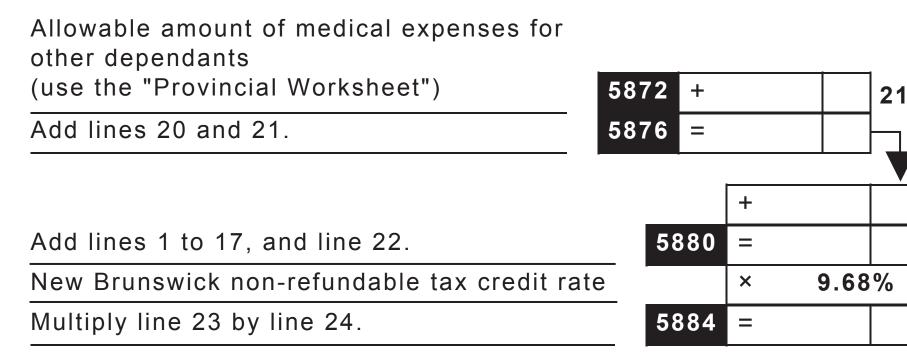




CPP	and	QPP	contributions:
-----	-----	-----	----------------

(amount from line 308		
of your federal Schedule 1)	5824 +	
(amount from line 310		
of your federal Schedule 1)	5828 +	•
Employment insurance premiums:		
(amount from line 312		
of your federal Schedule 1)	5832 +	
(amount from line 317		
of your federal Schedule 1)	5829 +	• 9
Pension income amount (maximum \$1,000)	5836 +	1
Caregiver amount		
(use the "Provincial Worksheet")	5840 +	1 [,]
Disability amount (for self)		
(Claim \$7,799 or, if you were under 18 years		
of age, use the "Provincial Worksheet".)	5844 +	12
Disability amount transferred from a		
dependant (use the "Provincial Worksheet")	5848 +	1:
NB428 – 3	continue on next p	age 🚽

Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852 +	14
Your tuition and education amounts [use and attach Schedule NB(S11)]	5856 +	15
Tuition and education amounts transferred from a child	5860 +	16
Amounts transferred from your spouse or common-law partner [use and attach Schedule NB(S2)]	5864 +	17
Medical expenses:		
Amount from line 330 of your federal Schedule 1 586	8	18
Enter \$2,180 or 3% of line 236 of your return, whichever is less.	_	19
Line 18 minus line 19 (if negative, enter "0")	=	20



Donations and gifts:

Amount from line 345 of your federal Schedule 9

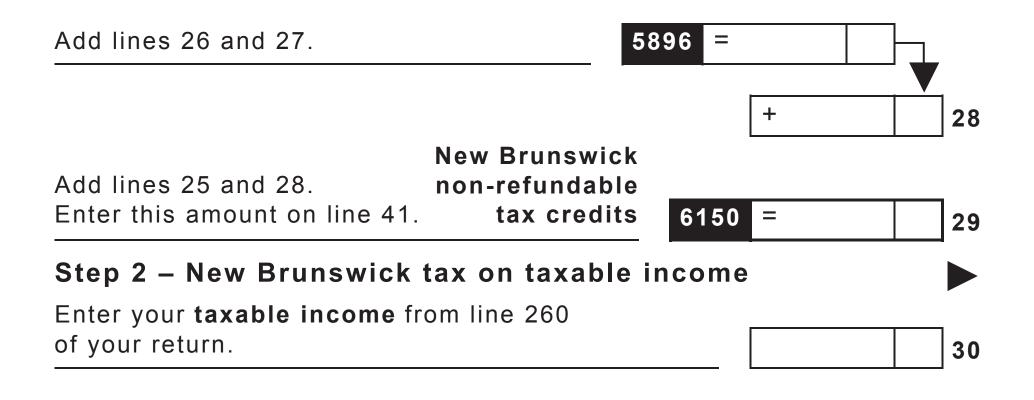


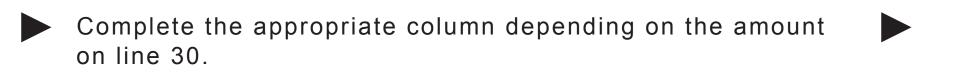
22

23

24

25





	ess			more tha 79,946	out n
		31			
· 0	00	32	_	39,973	00
		33	=		
9.68%		34	×	14.82%	
		35	=		
0	00	36 37	+	3,869	00
-	0 9.68%	\$39,973 or less 0 00 9.68%	\$39,973 or less	\$39,973 or less \$39,973 or less \$31 31 32 - 33 - 33 - 34 × 35 = 0 00 36 +	\$39,973 or less \$79,946 \$79,973 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10

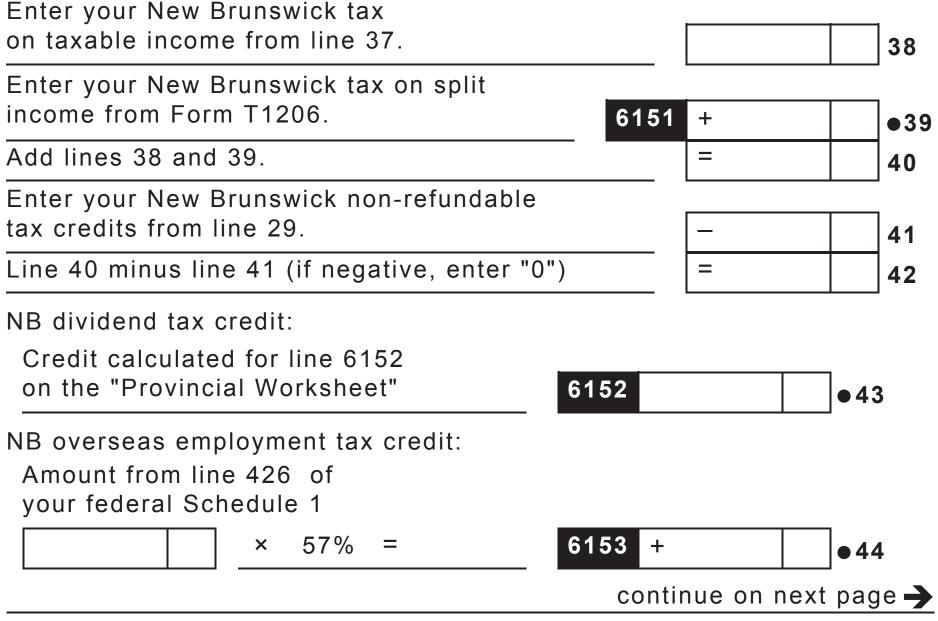
Complete the appropriate column depending on the amount on line 30.

Enter the emount	Line 30 is more than \$79,946 but not more than \$129,975			Line 30 is more than \$129,975 bu not more than \$150,000				
Enter the amount								
from line 30.				31				
		79,946	00	32	_	129,975	00	
Line 31 minus line 32								
(cannot be negative)	=			33	=			
	×	16.52%	1	34	×	17.84%	,	
Multiply line 33 by line 34.	=			35	=			
Add								
line 35	+	9,793	00	36	+	18,058	00	
and line 36.	=			37	=			

Complete the appropriate column depending on the amount on line 30.

Enter the amount	Line 30 is more than \$150,000 but not more than \$250,000				Line 30 is more than \$250,000				
from line 30.				31					
	—	150,000	00	32	—	250,000	00		
Line 31 minus line 32				•					
(cannot be negative)	=			33	=				
	×	21%	I	34	×	25.75%)		
Multiply line 33 by line 34.	=			35	=				
Add				1					
line 35	+	21,631	00	36	+	42,631	00		
and line 36.	=			37	=				

Step 3 – New Brunswick tax



NB minimum tax carryover:

Amount from line 427 of your federal Schedule 1 6154 57% X +•45 Add lines 43, 44, and 45. 46 Line 42 minus line 46 (if negative, enter "0") = 47 New Brunswick additional tax for minimum tax purposes: Form T691: line 108 minus line 111 57% = X +48 Add lines 47 and 48. 49 Enter the provincial foreign tax credit from Form T2036. 50

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

=

51

Step 4 – New Brunswick low-income tax reduction

If you had a spouse or common-law partner at the end of the year, you both have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

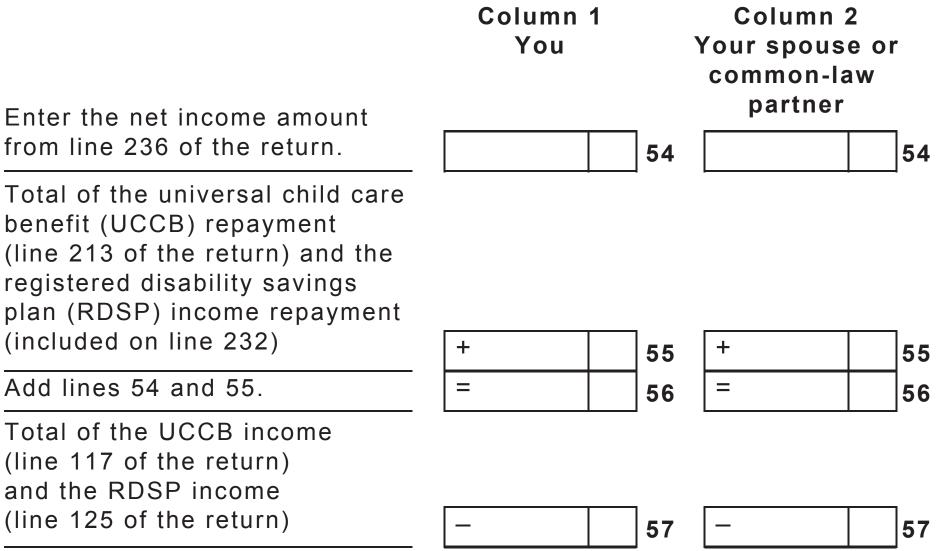
Unused low-income tax reduction from your			
spouse or common-law partner			_
(if none, enter "0")	6156	-	•52
Line 51 minus line 52 (if negative, enter "0")		=	53

If you are claiming an amount on line 52, other than "0", enter the amount from line 53 on line 71 on page 15 [the next page] and continue on line 72. Otherwise, continue on line 54 on the next page.

If your net income (line 236 of your return) is less than \$36,876, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$57,676, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 70 and continue on line 71.

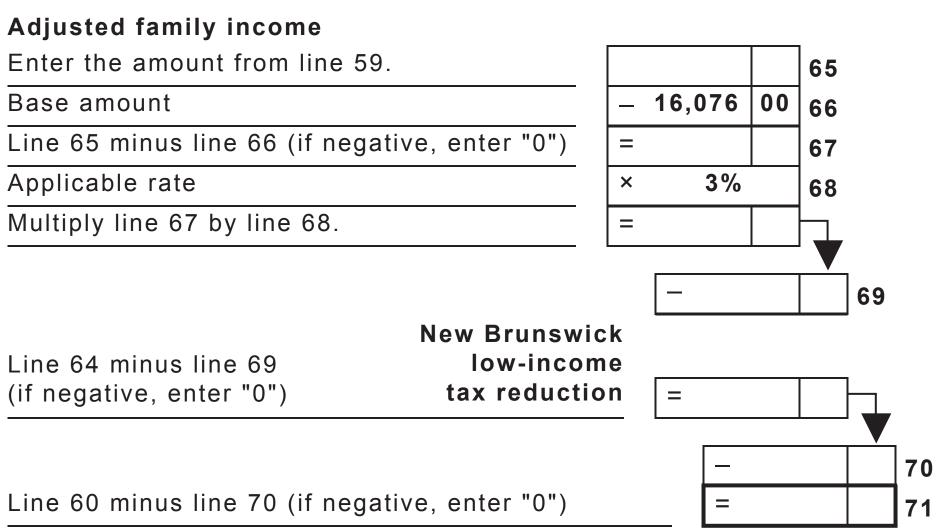
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Adjusted family income for the calculation of the New Brunswick low-income tax reduction



Line 56 minus line 57	Colur Yo			Colum Your spor common partn	use o -law	r
(if negative, enter "0")	=		58	=		58
Add the amounts on line 58 in column 1 and column 2, if applicable. Enter the result on line 65 on page 15 [below].	fami	Adjust ly incol				59
Enter the amount from line 53 [the previous page].	on page 12					60
Basic reduction	claim \$624	6157			61	
Reduction for your spouse or common-law partner	claim \$624	6158	+		62	
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$624	6159	+		63	
		CC	ontir	nue on nex	t page	•





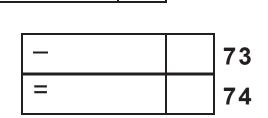
Step 5 – New Brunswick tax credits

Political contribution tax credit

New Brunswick political contributions made in 2015

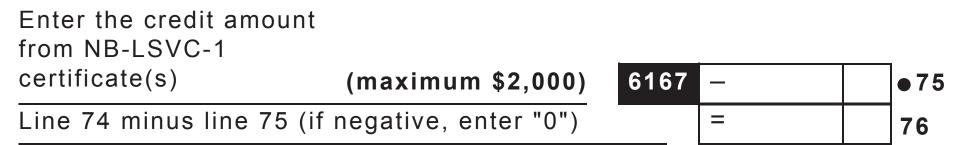
Credit calculated for line 73 on the "Provincial Worksheet"

Line 71 minus line 73 (if negative, enter "0")



72

Labour-sponsored venture capital fund tax credit



6155

(maximum \$500)



Small business investor tax credit Enter the credit amount from Form T1258. 77 l ine 76 minus line 77 (if negative, enter "0") Enter the result on line 428 of your return. New Brunswick tax 78 Unused low-income tax reduction that can be claimed by your spouse or common-law partner Amount from line 70 79 Amount from line 51 80 l ine 79 minus line 80 (if negative, enter "0") Unused amount 81

See the privacy notice on your return.