

Part A – New Brunswick tax on taxable income

Enter your **taxable income** from line 26000 of your return.

| | |
|--|---|
| | 1 |
|--|---|

Use the amount from line 1 to complete the appropriate column below.

| | Line 1 is \$43,835 or less | Line 1 is more than \$43,835 but not more than \$87,671 | Line 1 is more than \$87,671 but not more than \$142,534 | Line 1 is more than \$142,534 but not more than \$162,383 | Line 1 is more than \$162,383 | |
|--|-------------------------------|---|--|---|----------------------------------|---|
| Amount from line 1 | | | | | | 2 |
| Line 2 minus line 3 (cannot be negative) | – | – | – | – | – | 3 |
| | = | = | = | = | = | 4 |
| Line 4 multiplied by the percentage from line 5 | × | × | × | × | × | 5 |
| | = | = | = | = | = | 6 |
| Line 6 plus line 7 | + | + | + | + | + | 7 |
| New Brunswick tax on taxable income | = | = | = | = | = | 8 |

Enter the amount from line 8 on line 52 and continue at line 9.

Part B – New Brunswick non-refundable tax credits

| | | | | |
|---|--------------|-------------------|----------------|--------|
| | Internal use | 56030 | | |
| Basic personal amount | | Claim \$10,564 | 58040 | 9 |
| Age amount (if you were born in 1956 or earlier) (use Worksheet NB428) | | (maximum \$5,158) | 58080 + | 10 |
| Spouse or common-law partner amount: | | | | |
| Base amount | | | | 11 |
| Your spouse's or common-law partner's net income from line 23600 of their return | | | | 12 |
| Line 11 minus line 12 (if negative, enter "0") | | (maximum \$8,970) | 58120 = | ▶ + 13 |
| Amount for an eligible dependant: | | | | |
| Base amount | | | | 14 |
| Your eligible dependant's net income from line 23600 of their return | | | | 15 |
| Line 14 minus line 15 (if negative, enter "0") | | (maximum \$8,970) | 58160 = | ▶ + 16 |
| Amount for infirm dependants age 18 or older (use Worksheet NB428) | | | 58200 + | 17 |
| Add lines 9, 10, 13, 16, and 17. | | | | = 18 |
| CPP or QPP contributions: | | | | |
| Amount from line 30800 of your return | | 58240 | | •19 |
| Amount from line 31000 of your return | | 58280 + | | •20 |
| Employment insurance premiums: | | | | |
| Amount from line 31200 of your return | | 58300 + | | •21 |
| Amount from line 31217 of your return | | 58305 + | | •22 |
| Add lines 19 to 22. | | | | ▶ + 23 |
| Line 18 plus line 23 | | | | = 24 |
| Pension income amount | | (maximum \$1,000) | 58360 + | 25 |
| Caregiver amount (use Worksheet NB428) | | | 58400 + | 26 |
| Add lines 24 to 26. | | | | = 27 |

Part B – New Brunswick non-refundable tax credits (continued)

| | | | | | | |
|---|--|--|---|--------------|---|------|
| Amount from line 27 of the previous page | | | | | | 28 |
| Disability amount for self (claim \$8,552 or, if you were under 18 years of age, use Worksheet NB428) | | | 58440 | + | | 29 |
| Disability amount transferred from a dependant (use Worksheet NB428) | | | 58480 | + | | 30 |
| Add lines 28 to 30. | | | = | | | 31 |
| Interest paid on your student loans (amount from line 31900 of your return) | | | 58520 | + | | 32 |
| Your tuition and education amounts (attach Schedule NB(S11)) | | | 58560 | + | | 33 |
| Tuition amounts transferred from a child or grandchild | | | 58600 | + | | 34 |
| Amounts transferred from your spouse or common-law partner (attach Schedule NB(S2)) | | | 58640 | + | | 35 |
| Add lines 31 to 35. | | | = | | | 36 |
| Medical expenses: | | | | | | |
| Amount from line 33099 of your return | | | 58689 | | | 37 |
| Amount from line 23600 of your return | | | | | | 38 |
| Applicable rate | | | x | | | 39 |
| Line 38 multiplied by the percentage from line 39 | | | = | | | 40 |
| Enter whichever is less : \$2,390 or the amount on line 40. | | | - | | | 41 |
| Line 37 minus line 41 (if negative, enter "0") | | | = | | | 42 |
| Allowable amount of medical expenses for other dependants (use Worksheet NB428) | | | 58729 | + | | 43 |
| Line 42 plus line 43 | | | 58769 | = | | ▶ 44 |
| Line 36 plus line 44 | | | 58800 | = | | 45 |
| New Brunswick non-refundable tax credit rate | | | | x | | 46 |
| Line 45 multiplied by the percentage from line 46 | | | 58840 | = | | 47 |
| Donations and gifts: | | | | | | |
| Amount from line 13 of your federal Schedule 9 | | | x 9.40% | = | | 48 |
| Amount from line 14 of your federal Schedule 9 | | | x 17.95% | = | + | 49 |
| Line 48 plus line 49 | | | 58969 | = | | ▶ 50 |
| Line 47 plus line 50 | | | | | | |
| Enter this amount on line 55. | | | New Brunswick non-refundable tax credits | 61500 | = | 51 |

Part C – New Brunswick tax

| | | | | | | |
|---|--|--|--------------|---|--|-----|
| New Brunswick tax on taxable income from line 8 | | | | | | 52 |
| New Brunswick tax on split income (complete Form T1206) | | | 61510 | + | | •53 |
| Line 52 plus line 53 | | | = | | | 54 |
| New Brunswick non-refundable tax credits from line 51 | | | - | | | 55 |
| Line 54 minus line 55 (if negative, enter "0") | | | = | | | 56 |

Part C – New Brunswick tax (continued)

| | | | | | |
|---|-------|---------|-------|---|------|
| Amount from line 56 of the previous page | | | | | 57 |
| New Brunswick dividend tax credit (use Worksheet NB428) | 61520 | | | | •58 |
| New Brunswick minimum tax carryover: | | | | | |
| Amount from line 40427 of your return | | x 57% = | 61540 | + | •59 |
| Line 58 plus line 59 | | = | | | ▶ 60 |
| Line 57 minus line 60 (if negative, enter "0") | | = | | | 61 |
| New Brunswick additional tax for minimum tax purposes: | | | | | |
| Form T691: line 111 minus line 112 | | x 57% = | | + | 62 |
| Line 61 plus line 62 | | = | | | 63 |
| Provincial foreign tax credit (complete Form T2036) | | | | - | 64 |
| Line 63 minus line 64 (if negative, enter "0"). | | = | | | 65 |

New Brunswick low-income tax reduction

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 88 can be claimed by the other spouse or common-law partner on line 66 of their Form NB428.

| | | | | | |
|---|-------|---|--|--|-----|
| Unused low-income tax reduction from your spouse or common-law partner: | | | | | |
| Amount from line 88 of your spouse's or common-law partner's Form NB428, if any | 61560 | - | | | •66 |
| Line 65 minus line 66 (if negative, enter "0") | | = | | | 67 |
| Enter this amount on line 74 of the next page. | | | | | |

If you claimed an amount on line 66, enter the amount from line 67 on line 85 and continue on line 89. **If not**, continue below.

You are eligible to claim the low-income tax reduction if **either** of the following applies:

- You are single and your net income from line 23600 of your return is **less than \$40,640**
- You have an eligible dependant or spouse or common-law partner and your **adjusted family income** (calculated using the chart below) is **less than \$63,440**

If neither of these conditions applies to you, enter "0" on line 84, enter the amount from line 74 on line 85, and continue on line 89.

| Adjusted family income calculation for the New Brunswick low-income tax reduction | Column 1 You | Column 2 Your spouse or common-law partner | |
|---|-------------------------------|---|----|
| Net income from line 23600 of the return | | | 68 |
| Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return) | + | + | 69 |
| Line 68 plus line 69 | = | = | 70 |
| Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return) | - | - | 71 |
| Line 70 minus line 71 (if negative, enter "0") | = | = | 72 |
| Add the amounts from line 72 of columns 1 and 2, if any. Enter this amount on line 79 of the next page. | Adjusted family income | | 73 |

Part C – New Brunswick tax (continued)

| | | | | | | | | | | |
|--|-------------------|-------|---|--|--|--|--|---|---|----|
| Amount from line 67 of the previous page | | | | | | | | | | 74 |
| Basic reduction | Claim \$684 | 61570 | | | | | | | | 75 |
| Reduction for spouse or common-law partner | Claim \$684 | 61580 | + | | | | | | | 76 |
| Reduction for an eligible dependant claimed on line 30400 of your return | Claim \$684 | 61590 | + | | | | | | | 77 |
| Add lines 75 to 77. | (maximum \$1,368) | | = | | | | | | | 78 |
| Adjusted family income: | | | | | | | | | | |
| Amount from line 73 of the previous page | | | | | | | | | | 79 |
| Base amount | | - | | | | | | | | 80 |
| Line 79 minus line 80 (if negative, enter "0") | | = | | | | | | | | 81 |
| Applicable rate | | x | | | | | | | | 82 |
| Line 81 multiplied by the percentage from line 82 | | = | | | | | | ▶ | - | 83 |
| Line 78 minus line 83 (if negative, enter "0") | | | | | | | | | | |
| New Brunswick low-income tax reduction | | | | | | | | | | |
| Line 74 minus line 84 (if negative, enter "0") | | | | | | | | ▶ | - | 84 |
| | | | | | | | | | = | 85 |

Unused low-income tax reduction that your spouse or common-law partner can claim

| | | | | | | | | | | |
|--|----------------------|---|--|--|--|--|--|--|---|----|
| Amount from line 84 above | | | | | | | | | | 86 |
| Amount from line 65 of the previous page | | - | | | | | | | | 87 |
| Line 86 minus line 87 (if negative, enter "0") | Unused amount | | | | | | | | = | 88 |

| | | | | | | | | | | |
|--|--------------------------|-------|--|--|--|--|--|--|---|----|
| New Brunswick political contributions made in 2021 | | 61550 | | | | | | | | 89 |
| New Brunswick political contribution tax credit (use Worksheet NB428) | (maximum \$500) | | | | | | | | - | 90 |
| Line 85 minus line 90 (if negative, enter "0") | | | | | | | | | = | 91 |
| Labour-sponsored venture capital fund tax credit from NB-LSVC-1 certificate(s) | (maximum \$2,000) | 61670 | | | | | | | - | 92 |
| Line 91 minus line 92 (if negative, enter "0") | | | | | | | | | = | 93 |
| Small business investor tax credit (complete Form T1258) | (maximum \$125,000) | | | | | | | | - | 94 |
| Line 93 minus line 94 (if negative, enter "0") | | | | | | | | | | |
| Enter this amount on line 42800 of your return. | New Brunswick tax | | | | | | | | = | 95 |

See the privacy notice on your return.