

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	÷ 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
Provincial amounts transferred from your spouse or common-law partner			
Line 5 minus line 11 (if negative, enter "0")	=		12

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

See the privacy notice on your return.