

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	56030		
Basic personal amount	Claim \$10,264	58040		1
Age amount (if born in 1954 or earlier) (use Worksheet NB428)	(maximum \$5,012)	58080 +		2
Spouse or common-law partner amount				
Base amount			3	
Your spouse's or common-law partner's net income from line 23600 of their return	-		4	
Line 3 minus line 4 (if negative, enter "0")	=	(maximum \$8,716) ▶ 58120 +		5
Amount for an eligible dependant				
Base amount			6	
Your eligible dependant's net income from line 23600 of their return	-		7	
Line 6 minus line 7 (if negative, enter "0")	=	(maximum \$8,716) ▶ 58160 +		8
Add lines 1, 2, 5, and 8		=		9
Amount for infirm dependants age 18 or older (use Worksheet NB428)		58200 +		10
CPP or QPP contributions:				
Amount from line 30800 of your return		58240 +		• 11
Amount from line 31000 of your return		58280 +		• 12
Employment insurance premiums:				
Amount from line 31200 of your return		58300 +		• 13
Amount from line 31217 of your return		58305 +		• 14
Pension income amount	(maximum \$1,000)	58360 +		15
Caregiver amount (use Worksheet NB428)		58400 +		16
Disability amount (for self) (Claim \$8,310, or if you were under 18 years of age, use Worksheet NB428.)		58440 +		17
Disability amount transferred from a dependant (use Worksheet NB428)		58480 +		18
Interest paid on your student loans (amount from line 31900 of your return)		58520 +		19
Your tuition and education amounts (attach Schedule NB(S11))		58560 +		20
Tuition amounts transferred from a child		58600 +		21
Amounts transferred from your spouse or common-law partner (attach Schedule NB(S2))		58640 +		22
Add lines 9 to 22.		=		23

Continue on the next page.

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

Amount from line 23 on the previous page					24
Medical expenses:					
Amount from line 33099 of your return	58689			25	
Enter whichever is less : \$2,323 or 3% of line 23600 of your return.		–		26	
Line 25 minus line 26 (if negative, enter "0")		=		27	
Allowable amount of medical expenses for other dependants (use Worksheet NB428)	58729	+		28	
Add lines 27 and 28.	58769	=		▶	+
Add lines 24 and 29.				58800	=
New Brunswick non-refundable tax credit rate				×	31
Multiply line 30 by line 31.				58840	=
Donations and gifts:					
Amount from line 16 of your federal Schedule 9		×	9.68% =		33
Amount from line 17 of your federal Schedule 9		×	17.95% =	+	34
Add lines 33 and 34.				58969	=
				▶	+
Add lines 32 and 35.				New Brunswick non-refundable tax credits	61500
				=	

Part B – New Brunswick tax on taxable incomeEnter your **taxable income** from line 26000 of your return. 37

Use the amount on line 37 to decide which column to complete.

	Line 37 is \$42,592 or less	Line 37 is more than \$42,592 but not more than \$85,184	Line 37 is more than \$85,184 but not more than \$138,491	Line 37 is more than \$138,491 but not more than \$157,778	Line 37 is more than \$157,778	
Amount from line 37						38
Line 38 minus line 39 (cannot be negative)	–	–	–	–	–	39
	=	=	=	=	=	40
	×	×	×	×	×	41
Multiply line 40 by line 41.	=	=	=	=	=	42
Add lines 42 and 43.	+	+	+	+	+	43
New Brunswick tax on taxable income						44

Part C – New Brunswick tax

Enter your New Brunswick tax on taxable income from line 44. 45

Enter your New Brunswick tax on split income from Form T1206. 61510 + 46

Add lines 45 and 46. = 47

Enter your New Brunswick non-refundable tax credits from line 36. – 48

Line 47 minus line 48 (if negative, enter "0") = 49

Continue on the next page.

Part C – New Brunswick tax (continued)

Amount from line 49 on the previous page		50
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New Brunswick dividend tax credit

Credit calculated for line 61520 on Worksheet NB428	61520	• 51
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New Brunswick minimum tax carryover

Amount from line 40427 of your return	x 57% = 61540	+ • 52
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Add lines 51 and 52.	=	▶ - 53
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Line 50 minus line 53 (if negative, enter "0")	=	54
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New Brunswick additional tax for minimum tax purposes

Form T691: line 111 minus line 114	x 57% =	+ 55
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Add lines 54 and 55.	=	56
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Enter the provincial foreign tax credit from Form T2036.	-	57
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Line 56 minus line 57 (if negative, enter "0").	=	58
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New Brunswick low-income tax reduction

If you had a spouse or common-law partner on December 31, 2019, 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 81 can be claimed by the other spouse or common-law partner on line 59 of their Form NB428.

Unused low-income tax reduction from your spouse or common-law partner

Amount from line 81 of your spouse's or common-law partner's Form NB428, if any	61560 -	• 59
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Line 58 minus line 59 (if negative, enter "0")	=	60
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If you are claiming an amount on line 59 (other than "0"), enter the amount from line 60 on line 78 and continue on line 82. **If not**, continue on line 61.

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 \$39,297**.
- You have an eligible dependant, or spouse or common-law partner, and your **adjusted family income** (calculated using the chart below) is **less than \$61,463**.

If neither of these conditions applies to you, enter "0" on line 77, enter the amount from line 67 on line 78, and continue on line 82.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 For you	Column 2 For your spouse or common-law partner
Net income from line 23600 of the return	61	61
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)	+ 62	+ 62
Add lines 61 and 62.	= 63	= 63
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	- 64	- 64
Line 63 minus line 64 (if negative, enter "0")	= 65	= 65
Add the amounts on line 65 in columns 1 and 2. Enter the result on line 72 on the next page.	Adjusted family income	66

Continue on the next page.

Part C – New Brunswick tax (continued)

Amount from line 60 on the previous page _____ | _____ **67**

Basic reduction	Claim \$665	61570		68
Reduction for your spouse or common-law partner	Claim \$665	61580 +		69
Reduction for an eligible dependant claimed on line 30400 of your return	Claim \$665	61590 +		70
Add lines 68 to 70.	(maximum \$1,330)	=		71

Adjusted family income

Amount from line 66 on the previous page			72
Base amount	-		73
Line 72 minus line 73 (if negative, enter "0")	=		74
Applicable rate	x		75
Multiply line 74 by line 75.	=		76
Line 71 minus line 76 (if negative, enter "0")			77
	New Brunswick low-income tax reduction	=	77
Line 67 minus line 77 (if negative, enter "0")			78

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

Amount from line 77 above			79
Amount from line 58 on the previous page	-		80
Line 79 minus line 80 (if negative, enter "0")	Unused amount	=	81

Political contribution tax credit

New Brunswick political contributions made in 2019	61550		82
Credit calculated for line 83 on Worksheet NB428	(maximum \$500)	-	83
Line 82 minus line 83 (if negative, enter "0")			84

Labour-sponsored venture capital fund tax credit

Enter the credit amount from NB-LSVC-1 certificate(s).	(maximum \$2,000)	61670	-	85
Line 84 minus line 85 (if negative, enter "0")			86	

Small business investor tax credit

Enter the credit amount from Form T1258.			87
Line 86 minus line 87 (if negative, enter "0")			88
Enter the result on line 42800 of your return.	New Brunswick tax	=	88

See the privacy notice on your return.