

Use this worksheet to calculate the amounts to enter on Form NB428, New Brunswick Tax and Credits.  
 Keep this worksheet for your records. **Do not attach it to your return.**

### Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$37,311 or less**, enter \$5,012 on line 58080 of your Form NB428
- **more than \$37,311 but not more than \$70,725**, complete the calculation below
- **more than \$70,725**, enter "0" on line 58080 of your Form NB428

Maximum amount			1
Amount from line 23600 of your return		2	
Income threshold	-	3	
Line 2 minus line 3 (if negative, enter "0")	=	4	
Applicable rate	x	5	
Multiply line 4 by line 5.	=	6	-
Line 1 minus line 6 (if negative, enter "0")	=	7	7

Enter this amount on line 58080 of your Form NB428.

### Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1		Dependant 2		Dependant 3		
Base amount		1		1		1	
Dependant's net income from line 23600 of their return	-	2	-	2	-	2	
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,847 per dependant)</b>	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form NB428, if any	-	4	-	4	-	4	
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5	
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).							6

Enter the total on line 58200 of your Form NB428.

### Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1		Dependant 2		Dependant 3		
Base amount		1		1		1	
Dependant's net income from line 23600 of their return	-	2	-	2	-	2	
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,848 per dependant)</b>	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form NB428, if any	-	4	-	4	-	4	
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5	
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).							6

Enter the total on line 58400 of your Form NB428.



**Worksheet NB428 (continued)**

**Line 58729 – Allowable amount of medical expenses for other dependants**

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1		Dependant 2		Dependant 3	
Medical expenses for other dependant		1		1		1
Enter <b>whichever is less:</b> \$2,323 or 3% of the dependant's net income from line 23600 of their return						
Line 1 minus line 2 (if negative, enter "0")	=	2	=	2	=	2
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).	=	3	=	3	=	3
						4

Enter the total on line 58729 of your Form NB428.

**Line 61520 – New Brunswick dividend tax credit**

Calculate the amount to enter on line 61520 of your Form NB428 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return		x	14%	=	
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Enter this amount on line 61520 of your Form NB428.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1				
Amount from line 12010 of your return	=	2	x	2.75%	=	3
Line 1 minus line 2	=	4	x	14%	=	5
Add lines 3 and 5.					=	6

Enter this amount on line 61520 of your Form NB428.

**Line 83 – New Brunswick political contribution tax credit**

If your total political contributions from line 82 of Form NB428 are **more than \$1,075**, enter \$500 on line 83 of your Form NB428. **If not**, use the amount from line 82 to decide which column to complete.

	Line 82 is \$200 or less	Line 82 is more than \$200 but not more than \$550	Line 82 is more than \$550
Enter your total contributions from line 82 of your Form NB428.			
Line 1 minus line 2 (cannot be negative)	=	=	=
Multiply line 3 by line 4.	x	x	x
Add lines 5 and 6.	=	=	=

Enter this amount on line 83 of your Form NB428.