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New for New Brunswick for 2019

The personal income levels used to calculate your New Brunswick tax have changed. The amounts for most provincial non-refundable tax credits and the **New Brunswick low-income tax reduction** have also changed.

The **dividend tax credit rate** for other than eligible dividends has changed.

The New Brunswick **tuition tax credit** has been re-introduced for 2019 and later tax years. New Brunswick tuition fees paid for 2017 and 2018 must be reported on the 2019 return, and can be used in that year or carried forward to a future year. Amounts from 2017 and 2018 can only be claimed by the student and **cannot** be transferred to a supporting person.

New Brunswick benefits for individuals and families

New Brunswick harmonized sales tax credit

The New Brunswick harmonized sales tax credit (NBHSTC) is a non-taxable amount paid to help offset the increase in the harmonized sales tax for households with low and modest incomes. This amount is combined with the quarterly federal GST/HST credit payments.

You do not need to apply for the GST/HST credit or the New Brunswick harmonized sales tax credit. The Canada Revenue Agency (CRA) will use the information from your return to determine if you are entitled to receive the credits.

New Brunswick child tax benefit

The New Brunswick child tax benefit (NBCTB) is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The New Brunswick working income supplement is an additional amount paid to qualifying families that earned income and have children under 18 years of age. These benefits are combined with the Canada child benefit into one monthly payment.

The New Brunswick school supplement program is paid to help low-income families with the cost of back-to-school supplies for their children. This once-a-year payment is included with the July NBCTB payment.

You do not need to apply for these programs. The CRA will use the information from your Canada child benefits application to determine if you are entitled to the benefits.

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from these programs.

The NBHSTC and the NBCTB are fully funded by the Province of New Brunswick. For more information about these programs, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-new-brunswick or call the CRA at 1-800-387-1193.

Completing your New Brunswick form

All the information you need to complete Form NB428, New Brunswick Tax and Credits, is included in this package. Complete a copy of Form NB428 and attach it to your return.

This form and those referenced in this guide are available at canada.ca/cra-forms.

Definitions

Spouse refers to a person you are legally married to.

Common-law partner refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

End of the year means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

Form NB428, New Brunswick Tax and Credits

Complete Form NB428 if **one** of the following applies:

- You were a resident of New Brunswick at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
 - You earned income from employment in New Brunswick.
 - You received income from a business with a permanent establishment **only** in New Brunswick.

When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form NB428**, if **both** of the following apply:

- You resided in New Brunswick on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** New Brunswick.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

Part A – New Brunswick non-refundable tax credits

The eligibility criteria and rules for claiming most of the New Brunswick non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the value and calculation of most New Brunswick non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

If you reduced your claim for any of the amounts on lines 30000 to 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding amounts on lines 58040 to 58200, 58400, 58440, 58480, and 58640 of your Form NB428 in the same manner.

Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,588**.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,588**.

Note

If you were a single parent on December 31, 2019, and you chose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$4,847 for each of your (or your spouse's or common-law partner's) dependent children or grandchildren who had an impairment in physical or mental functions and was born in 2001 or earlier.

You can also claim an amount for more than one person if each one meets **all** of the following conditions:

- They were your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew.
- They were 18 years of age or older.
- They were dependent on you (or on you and others) because of an impairment in physical or mental functions.
- They were a resident of Canada at any time in the year.

Notes

You cannot claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** can include someone older than you who has become completely dependent upon you for support and you have custody and control of.

You can claim an amount only if the dependant's net income from line 23600 of their return (or the amount it would be if they filed a return) is **less than \$11,725**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If both of these conditions are met, you can claim an amount on line 58200 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58200 using Worksheet NB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200.

Note

The CRA may ask for a signed statement from a medical practitioner showing the type of impairment, when it began, how long it is expected to last, and that the person is, and will continue to be, dependent on others because of an impairment in physical or mental functions.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount on line 31400 of your return **or** \$1,000, **whichever is less**.

Note

Only residents of New Brunswick are eligible for this amount. If you were not a resident of New Brunswick at the end of the year, you cannot claim this tax credit when calculating your New Brunswick tax even if you may have received income from a source in New Brunswick in 2019.

Line 58400 – Caregiver amount

If, at any time in 2019, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$4,848 for each dependant.

Each dependant must have been **one** of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was a resident in Canada

Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you.
- Their net income for 2019 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$21,402**.
- They were dependent on you because of an impairment in physical or mental functions, or they were your (or your spouse's or common-law partner's) parent or grandparent born in 1954 or earlier.

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child. However, you may be able to claim an amount for that child on line 58400 (in addition to any allowable amounts on lines 58160 and 58480) if **both** of the following apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If both of these conditions are met, you can claim an amount on line 58400 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58400 using Worksheet NB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400 of Form NB428.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

If anyone (including you) claims an amount for a dependant, no one can claim an amount on line 58200 for that dependant.

If anyone other than you claims an amount on line 58160 for a dependant, you cannot claim an amount on line 58400 for that dependant.

Line 58440 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were 18 years of age or older at the end of the year, enter \$8,310 on line 58440.

If you were under 18 years of age at the end of the year, complete the calculation for line 58440 using Worksheet NB428.

Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

Note

If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim.

Line 58560 – Your tuition and educations amounts

Complete Schedule NB(S11), Provincial Tuition and Education Amounts.

Note

Eligible New Brunswick tuition fees paid for 2017 and 2018 must be reported on the 2019 return, and can be used in that year or carried forward to a future year. Amounts from 2017 and 2018 can only be claimed by the student and cannot be transferred to a supporting person.

Transferring amounts

If you do not need to use all of your 2019 tuition amount to reduce your provincial income tax to zero, you can transfer all or some of the unused part to **one** of the following:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule NB(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form NB428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form NB428)

Notes

Only the current year tuition amount can be transferred. Amounts carried forward from previous years **cannot** be transferred.

You can only transfer an amount to your parent or grandparent (or your spouse's or common-law partner's parent or grandparent) if your spouse or common-law partner does not claim an amount for you on line 58120 or 58640.

You must complete the "Transfer or carryforward of unused amount" section of Schedule NB(S11) to transfer an amount. You must also complete any of the following applicable forms to **designate** who can claim the transferred amount and to **specify** the provincial amount this person can claim:

- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States

The transferred amount may be different than the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 19 of your Schedule NB(S11).

Carrying forward amounts

Complete the "Transfer or carryforward of unused amount" section of Schedule NB(S11) to calculate the amount you can carry forward to a future year. This amount is the part of your tuition and education amount that you do not need to use for the year and are not transferring to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule NB(S11), but do not send your other documents. Keep all your documents in case we ask to see them later.

Line 58600 – Tuition amount transferred from a child

You may be able to claim the transfer of all or part of the unused tuition and education amount for 2019 from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the amount they use, even if there is an unclaimed part.

How to claim this amount

Enter on line 58600 the total of all provincial amounts that each student has transferred to you as shown on their Form T2202, TL11A or TL11C.

Notes

The student must have entered this amount on line 19 of their Schedule NB(S11). They may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were not residents of the same province or territory on December 31, 2019, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim on line 58600.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Note

The student must attach Schedule NB(S11) to their paper return.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed in 2018.

The total expenses need to be more than 3% of your net income from line 23600 of your return **or** \$2,323, **whichever is less**.

Note

If the total medical expenses claimed are **more than \$2,323 but less than \$2,352**, enter the amount on line 58689 **and** line 33099 of your return.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your federal return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed in 2018.

The total expenses for each dependant need to be more than either 3% of that dependant's net income from line 23600 of their return or \$2,323, whichever is less.

Part B – New Brunswick tax on taxable income

Enter your taxable income from line 26000 of your return on line 37 in Part B of your Form NB428.

Use the amount from line 37 to decide which column in Part B to complete.

New Brunswick tax rates for 2019

The following tax rates are used in the calculation of your New Brunswick tax on taxable income:

- 9.68% on the portion of your taxable income that is \$42,592 or less, **plus**
- 14.82% on the portion of your taxable income that is more than \$42,592 but not more than \$85,184, **plus**
- 16.52% on the portion of your taxable income that is more than \$85,184 but not more than \$138,491, **plus**
- 17.84% on the portion of your taxable income that is more than \$138,491 but not more than \$157,778, **plus**
- 20.30% on the portion of your taxable income that is more than \$157,778.

Part C – New Brunswick tax

Line 46 – New Brunswick tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the New Brunswick tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

Line 55 – New Brunswick additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 55 of Form NB428 to determine your New Brunswick additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

Line 57 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

To claim the credit, complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 57 of Form NB428, the tax credit calculated on Form T2036.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

New Brunswick low-income tax reduction

You can claim the New Brunswick low-income tax reduction if you were a resident of New Brunswick on December 31, 2019.

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 reduction for your family. The other spouse or common-law partner can claim any unused amount on their Form NB428.

If you are preparing a return for a resident of New Brunswick who died in 2019, you can claim the tax reduction on their final return. If the deceased person had a spouse or common-law partner, you can choose to claim the tax reduction on either the deceased person's final return or their spouse's or common-law partner's return.

Line 59 – Unused low-income tax reduction from your spouse or common-law partner

If you had a spouse or common-law partner on December 31, 2019, and they did not need to use all of the low-income tax reduction to reduce their New Brunswick tax to zero, you can claim their unused amount from their Form NB428 on line 59 of your Form NB428.

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

To calculate your **adjusted family income**, complete columns 1 and 2 (lines 61 to 65 of Form NB428) using the information from your and your spouse's or common-law partner's returns for the year.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 69 – Reduction for your spouse or common-law partner

Claim \$665 if you had a spouse or common-law partner on December 31, 2019. If your spouse or common-law partner died in 2019, you can claim this amount.

Line 70 – Reduction for an eligible dependant

Claim \$665 if you claimed the amount for an eligible dependant on line 30400 of your return and you **did not** claim a reduction for your spouse or common-law partner on line 69.

Unused low-income tax reduction that can be claimed by your spouse or common-law partner

If you had a spouse or common-law partner on December 31, 2019, they can claim, on their Form NB428, any amount of the low-income tax reduction that you do not need to use to reduce your New Brunswick tax to zero.

Complete the calculation at lines 79 to 81 of your Form NB428 to determine the unused amount that your spouse or common-law partner can claim on line 59 of their Form NB428.

New Brunswick tax credits

Lines 82 and 83 – Political contribution tax credit

You can deduct part of the contributions you made in 2019 to political parties, registered district associations, or independent candidates registered in New Brunswick.

How to claim this amount

Enter your total contributions on line 82 of your Form NB428 and calculate the amount to enter on line 83 as follows:

- For contributions of **\$1,075 or less**, complete the calculation for line 83 using your Worksheet NB428.
- For contributions of **more than \$1,075**, enter \$500 on line 83 of your Form NB428.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach an official receipt (signed by an official representative of the political party, registered district association, or independent candidate) for each contribution.

Line 85 – Labour-sponsored venture capital fund tax credit

You can claim a credit for investments you made in a labour-sponsored venture capital corporation in 2019 (that you did not claim on your 2018 return) or in the first 60 days of 2020.

If an RRSP for your spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or the annuitant may claim this credit for that share.

Enter, on line 85 of Form NB428, the credit shown on the NB-LSVC-1 certificate(s) issued by the relevant labour-sponsored venture capital corporation. You can claim up to \$2,000.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your NB-LSVC-1 certificate(s).

Line 87 – Small business investor tax credit

To claim the credit, complete Form T1258, New Brunswick Small Business Investor Tax Credit.

Enter, on line 87 of your Form NB428, the tax credit calculated on your Form T1258.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1258 and the NB-SBITC-1 certificate(s).

Unused small business investor tax credits

You can carry forward unused small business investor tax credits for seven years or carry them back for three years.

You may not need to use all of your credit to reduce your 2019 provincial income tax to zero. Use Form T1258 to calculate any unused credit available to carry back to previous years or carry forward to a future year.

New Brunswick seniors' home renovation tax credit

You may be eligible for this credit if you meet **all** of the following conditions at the end of the year:

- You were a resident of New Brunswick.
- You were a senior 65 years of age or older or you were living with, or expecting to live with, a family member who is a senior.
- You, or someone on your behalf, paid or incurred eligible expenses in 2019 for improvements to your principal residence or the land your principal residence is situated on.

You can claim \$10,000 or the amount of eligible expenses that you, or someone on your behalf, paid or incurred for your principal residence, **whichever is less**. If you occupied more than one principal residence at different times in 2019, you can claim the eligible expenses you paid or incurred for one or more of those residences up to \$10,000.

You must reduce your eligible expenses by the amount of any government assistance (other than tax credits) you received or expect to receive that is related to the eligible expenses.

The combined amount that you and your spouse or common-law partner can claim cannot be more than \$10,000. However, if, on December 31, 2019, you and your spouse or common-law partner occupied separate principal residences for medical reasons or because of a breakdown in your marriage or common-law relationship for a period of 90 days or more, each spouse or common-law partner can claim up to \$10,000 of eligible expenses. If you occupied separate principal residences for medical reasons, enter your spouse's or common-law partner's address under "Involuntary separation" on Schedule NB(S12).

If you shared a principal residence with other people, one of you can claim the entire amount of eligible expenses or each person can claim part of the expenses. The combined amount that can be claimed by everyone living in the residence is \$10,000 or the amount of eligible expenses paid, **whichever is less**.

If someone who does not live with you or is not related to you paid for the qualifying home renovation to your principal residence, you can still claim the credit. You should obtain and keep the supporting documents.

Note

If an eligible expense also qualifies as a medical expense, you can claim both the medical expenses tax credit and the New Brunswick seniors' home renovation tax credit for that expense.

Definitions

A **family member** includes a parent, step-parent, grandparent, in-law, sibling, spouse, common-law partner, aunt, uncle, great-aunt, great-uncle, child, step-child, grandchild, niece, and nephew.

If you are a senior, a **principal residence**, for this credit, is a residence in New Brunswick that you occupy or expect to occupy by the end of 2021.

If you are not a senior, a **principal residence**, for this credit, is a residence in New Brunswick that you occupy or expect to occupy by the end of 2021 with a family member who is a senior.

Eligible expenses are expenditures for improvements to the principal residence (or to the land the principal residence is on) that do **one** of the following:

- allow a senior to gain access to the home or the land or to be more mobile or functional within the home or on the land
- reduce the risk of harm to a senior within the home or on the land or in gaining access to the home or the land

The improvements would normally be done by or for a person who has an impairment to allow them to be mobile or functional within the home or on the land. The improvements must also be of an enduring nature and be integral to the home or land.

Eligible expenses

Some examples of eligible expenses include:

- certain renovations to permit a first-floor occupancy or secondary suite for a senior
- grab bars and related reinforcements around the toilet, bathtub, and shower
- handrails in corridors
- wheelchair ramps, stair/wheelchair lifts, and elevators
- walk-in bathtubs
- wheel-in showers
- comfort height toilets
- widening of passage doors
- lowering of existing counters/cupboards
- installation of adjustable counters/cupboards
- light switches and electrical outlets placed in accessible locations
- door locks that are easy to operate
- lever handles on doors and taps, instead of knobs
- pull-out shelves under the counter to enable work from a seated position
- non-slip flooring
- a hand-held shower on an adjustable rod or high-low mounting brackets
- additional light fixtures throughout the home and at exterior entrances
- swing clear hinges on doors to widen doorways
- creation of knee space under the basin to enable use from a seated position (and insulation of any hot-water pipes)
- relocation of tap to front or side for easier access
- hands-free taps
- motion-activated lighting
- touch-and-release drawers and cupboards

Expenses that are not eligible

Expenses are not eligible if their main purpose is to increase the value of the home.

Annual, recurring, or routine repair, maintenance, or service expenses are **not** eligible. These include:

- general maintenance – such as plumbing or electrical repairs
- repairs to a roof
- aesthetic enhancements such as landscaping or redecorating
- installation of new windows
- installation of heating or air conditioning systems
- replacement of insulation

Devices are **not** eligible. These include:

- equipment for home medical monitoring
- equipment for home security (anti-burglary)
- wheelchairs
- walkers
- vehicles adapted for people with mobility limitations
- household appliances
- fire extinguishers, smoke alarms, and carbon monoxide detectors

Services are **not** eligible. These include:

- security or medical monitoring services
- home care services
- housekeeping services
- outdoor maintenance and gardening services

Are you filing for a deceased person?

You can claim the New Brunswick seniors' home renovation tax credit on a deceased person's final return if **one** of the following applies:

- The deceased person was a senior or would have turned 65 years of age by December 31, 2019, and is otherwise eligible.
- The deceased person was a family member of a senior or of a person who would have turned 65 years of age by December 31, 2019, and is otherwise eligible.

If you lived with, or expected by the end of 2021 to live with, a family member who, right before death, was a senior or who would have turned 65 years of age by December 31, 2019, and you are otherwise eligible, you can claim this credit on your return.

Were you bankrupt in 2019?

The New Brunswick seniors' home renovation tax credit can be claimed on your pre- or post-bankruptcy return depending on when the eligible expenses were paid or became payable. If eligible expenses are claimed on more than one return, the total amount of expenses that can be claimed on all returns filed for the year cannot be more than \$10,000 or the amount of eligible expenses paid, **whichever is less**.

How to claim this amount

Complete Schedule NB(S12). Enter the amount from line 7 on line 47900 of your return.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule NB(S12) but do not send your other documents. Keep all your documents in case we ask to see them later.