

New Brunswick Tax and Credits

Complete this form, and **attach a copy** to your return. For more information, see related lines in the forms book.

Step 1 – New Brunswick non-refundable tax credits

	For internal use only				
Basic personal amount	claim \$8,953	5603			1
Age amount (if born in 1946 or earlier) (use provincial worksheet) (maximum \$4,371)		5808	+		2
Spouse or common-law partner amount					
Base amount			8,363	00	

continue on next page 

Minus: his or her net income from page 4 [1] of your return

Result: (if negative, enter "0")

-	
=	



(maximum \$7,602)

5812	+			3
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Amount for an eligible dependant

Base amount

8,363	00
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Minus: his or her net income from line 236 of his or her return

Result: (if negative, enter "0")

-	
=	



(maximum \$7,602)

5816	+			4
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Amount for infirm dependants (use provincial age 18 or older worksheet)

5820	+			5
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CPP and QPP contributions:

(amount from line 308
of your federal Schedule 1)

5824	+			● 6
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(amount from line 310
of your federal Schedule 1)

5828	+			● 7
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Employment Insurance premiums:

(amount from line 312 of your federal
Schedule 1)

5832	+			● 8
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(amount from line 317 of your federal
Schedule 1)

5829	+			● 9
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Pension income amount (maximum \$1,000)

5836	+			10
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Caregiver amount (use provincial worksheet)

5840	+			11
-------------	---	--	--	----

Disability amount (for self)

5844	+			12
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Disability amount transferred (use provincial
from a dependant worksheet)

5848	+			13
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continue on next page →

Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+			14
Your tuition and education amounts	[attach Schedule NB(S11)]	5856	+			15
Tuition and education amounts transferred from a child		5860	+			16
Amounts transferred from your spouse or common-law partner	[attach Schedule NB(S2)]	5864	+			17
Medical expenses:						
Amount from line 330 of your federal Schedule 1		5868				18
Enter \$2,026 or 3% of line 236 of your return, whichever is less.			-			19
Line 18 minus line 19 (if negative, enter "0")			=			20

Allowable amount of medical expenses for other dependants (use provincial worksheet)

Add lines 20 and 21.

5872	+			21
5876	=			

Add lines 1 through 17, and line 22.

	+			22
5880	=			

New Brunswick non-refundable tax credit rate

Multiply line 23 by line 24.

			23
	×	9.1%	24
5884	=		25

Donations and gifts:

Amount from line 345 of your federal Schedule 9

		×	9.1%	=			26
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Amount from line 347 of your federal Schedule 9


		×	17.95%	=			27
--	--	---	---------------	---	--	--	-----------

		26
--	--	-----------

+			27
---	--	--	-----------

continue on next page →

Add lines 26 and 27.

5896	=			
	+			

Add lines 25 and 28.
Enter this amount on line 41.

**New Brunswick
non-refundable
tax credits**

6150	=			29
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Step 2 – New Brunswick tax on taxable income

Enter your **taxable income** from line 260
of your return.

				30
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▶ Complete the appropriate column depending on the amount on line 30. ▶

Enter the amount from line 30.

Line 31 minus line 32 (cannot be negative)

Multiply line 33 by line 34.

Add line 35 and line 36.

New Brunswick tax on taxable income

Line 30 is **\$37,150** or less

Line 30 is more than **\$37,150** but not more than **\$74,300**

		31		
-	0 00	32	-	37,150 00
=		33	=	
×	9.1%	34	×	12.1%
=		35	=	
+	0 00	36	+	3,381 00
=		37	=	

Go to Step 3.

Go to Step 3.

► Complete the appropriate column depending on the amount on line 30.

Line 30 is more than **\$74,300** but not more than **\$120,796**

Line 30 is more than **\$120,796**

Enter the amount from line 30.

Line 31 minus line 32 (cannot be negative)

Multiply line 33 by line 34.

Add **New Brunswick** tax on taxable income
line 35 and line 36.

		31		
–	74,300	00	32	– 120,796 00
=			33	=
×	12.4%		34	×
=			35	=
+	7,876	00	36	+ 13,641 00
=			37	=

Go to Step 3.

Go to Step 3.

Step 3 – New Brunswick tax

Enter your New Brunswick tax on taxable income from line 37.

		38
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Enter your New Brunswick tax on split income from Form T1206.

6151	+		● 39
-------------	---	--	-------------

Add lines 38 and 39.

=		40
---	--	-----------

Enter your New Brunswick non-refundable tax credits from line 29.

-		41
---	--	-----------

Line 40 minus line 41 (if negative, enter "0")

=		42
---	--	-----------

NB dividend tax credit:

Credit calculated for line 6152 on the "Provincial Worksheet"

6152	+		● 43
-------------	---	--	-------------

NB overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

		× 57%	=	
--	--	-------	---	--

6153	+		● 44
-------------	---	--	-------------

continue on next page →

NB minimum tax carryover:

Amount from line 427
of your federal Schedule 1

--	--

 × 57% = _____

6154	+		
=			

● 45

Add lines 43, 44, and 45.

Line 42 minus line 46 (if negative, enter "0")

-		
=		

46
47

New Brunswick additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

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 × 57% = _____

+		
=		

48
49

Add lines 47 and 48.

Enter the provincial foreign tax credit from
Form T2036.

Line 49 minus line 50

-		
=		

50
51

Go to Step 4.

Step 4 – New Brunswick low-income tax reduction

If you had a spouse or common-law partner at the end of the year, you have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Unused low-income tax reduction from your spouse or common-law partner (if none, enter "0")

6156	–	● 52
Line 51 minus line 52 (if negative, enter "0")	=	53

If you are claiming an amount on line 52, other than "0", enter the amount from line 53 on line 71 on page 14 [the next page], and continue on line 72. **Otherwise, continue on line 54 on the next page.**

If your net income (line 236 of your return) is less than \$33,108, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$51,275, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 70 and continue on line 71.

continue on next page →

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

	Column 1 You		Column 2 Your spouse or common-law partner							
Enter the net income amount from line 236 of the return.	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%;"></td> </tr> </table>			54	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%;"></td> </tr> </table>			54		
Total of the Universal Child Care Benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 5%; text-align: center;">+</td> <td style="width: 80%;"></td> <td style="width: 15%;"></td> </tr> </table>	+			55	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 5%; text-align: center;">+</td> <td style="width: 80%;"></td> <td style="width: 15%;"></td> </tr> </table>	+			55
+										
+										
Add lines 54 and 55.	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 5%; text-align: center;">=</td> <td style="width: 80%;"></td> <td style="width: 15%;"></td> </tr> </table>	=			56	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 5%; text-align: center;">=</td> <td style="width: 80%;"></td> <td style="width: 15%;"></td> </tr> </table>	=			56
=										
=										
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 5%; text-align: center;">-</td> <td style="width: 80%;"></td> <td style="width: 15%;"></td> </tr> </table>	-			57	<table border="1" style="display: inline-table; width: 100px; height: 20px;"> <tr> <td style="width: 5%; text-align: center;">-</td> <td style="width: 80%;"></td> <td style="width: 15%;"></td> </tr> </table>	-			57
-										
-										

**Column 1
You**

**Column 2
Your spouse or
common-law
partner**

Line 56 minus line 57
(if negative, enter "0")

=			58
---	--	--	-----------

=			58
---	--	--	-----------

Add the amounts at line 58 in
column 1 and column 2,
if applicable. Enter the result
on line 65 on page 14 [below].

**Adjusted
family income**

			59
--	--	--	-----------

Enter the amount from line 53 on page 11
[the previous page].

			60
--	--	--	-----------

Basic reduction claim \$545

6157			61
-------------	--	--	-----------

Reduction for your spouse or
common-law partner claim \$545

6158	+		62
-------------	---	--	-----------

Reduction for an eligible
dependant claimed on
line 5816 claim \$545

6159	+		63
-------------	---	--	-----------

continue on next page →

Add lines 61, 62, and 63. (maximum \$1,090)

=			64
---	--	--	----

Adjusted family income

Enter the amount from line 59.

Base amount

Line 65 minus line 66 (if negative, enter "0")

Applicable rate

Multiply line 67 by line 68.

			65
-	14,941	00	66
=			67
×	3%		68
=			

-			69
---	--	--	----

Line 64 minus line 69
(if negative, enter "0")

**New Brunswick
low-income
tax reduction**

=			
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Line 60 minus line 70 (if negative, enter "0")

-			70
=			71

Go to Step 5.

Step 5 – New Brunswick tax credits

Political contribution tax credit

New Brunswick political contributions
made in 2011

6155			72
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Credit calculated for line 73
on the "Provincial Worksheet" (maximum \$500)

–		73
---	--	-----------

Line 71 minus line 73 (if negative, enter "0")

=		74
---	--	-----------

Labour-sponsored venture capital fund tax credit

Enter the credit
amount from NB-LSVC-1
certificate(s)

(maximum \$2,000)

6167	–		● 75
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Line 74 minus line 75 (if negative, enter "0")

=		76
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continue on next page →

Small business investor tax credit

Enter the credit amount from Form T1258.

–		77
---	--	-----------

Line 76 minus line 77 (if negative, enter "0")

Enter the result on line 428

of your return.

New Brunswick tax

=		78
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Unused low-income tax reduction that can be claimed by your spouse or common-law partner

Amount from line 70

		79
--	--	-----------

Amount from line 51

–		80
---	--	-----------

Line 79 minus line 80
(if negative, enter "0")

Unused amount

=		81
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