

Provincial Worksheet

Use these charts to do the calculations you may need to complete Form NB428, "New Brunswick Tax and Credits".

You can find more information about completing these charts in the forms book.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

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Line 5808 – Age amount

Maximum amount

4,371	00	1
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Your net income from line 236 of your return

		2
--	--	---

Base amount

–	32,543	00	3
---	--------	----	---

Line 2 minus line 3 (if negative, enter "0")

=			4
---	--	--	---

Applicable rate

×	15%		5
---	-----	--	---

Multiply line 4 by line 5.

=			
---	--	--	--



Line 1 minus line 6 (if negative, enter "0")

–			6
---	--	--	---

=			7
---	--	--	---

Enter this amount on line 5808 of Form NB428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	<input type="text" value="10,227"/>	<input type="text" value="00"/>	1
Dependant's net income (line 236 of his or her return)	<input type="text" value="-"/>	<input type="text"/>	2
Line 1 minus line 2 (if negative, enter "0")	<input type="text" value=""/>	<input type="text"/>	3
(maximum \$4,228)			
If you claimed this dependant on line 5816, enter the amount claimed.	<input type="text" value="-"/>	<input type="text"/>	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	<input type="text" value=""/>	<input type="text"/>	5

Enter, on line 5820 of Form NB428, the total amount claimed for **all** dependants.

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Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount

18,667	00	1
–		2

Dependant's net income (line 236 of his or her return)

Line 1 minus line 2

(if negative, enter "0")

(maximum \$4,228)

=		3
---	--	---

If you claimed this dependant on line 5816, enter the amount claimed.

–		4
---	--	---

Allowable amount for this dependant:

line 3 minus line 4 (if negative, enter "0")

=		5
---	--	---

Enter, on line 5840 of Form NB428, the total amount claimed for **all** dependants.


Line 5844 – Disability amount (for self)

(**supplement** calculation if you were **under 18 years of age** on December 31, 2011)

Maximum supplement 4,228 00 1

Total child care and attendant care expenses for you, claimed by you or by another person 2

Base amount – 2,476 00 3

Line 2 minus line 3 (if negative, enter "0") = 

– 4

Line 1 minus line 4 (if negative, enter "0") = 5

Enter, on line 5844 of Form NB428, \$7,248 **plus** the amount from line 5 (maximum \$11,476), **unless** you are completing this chart to calculate the amount at line 5848.

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Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

7,248	00	1
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If the dependant was **under 18 years of age** on December 31, 2011, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was **18 years of age or older**, enter "0".

+		2
=		3

Add lines 1 and 2.

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NB428

+		4
=		5

Add lines 3 and 4.

Dependant's taxable income (line 260 of his or her return)

-		6
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Allowable amount for this dependant:

line 5 minus line 6 (if negative, enter "0")

Enter, on line 5848 of Form NB428, the amount from line 3 or line 7, whichever is **less**.

=		7
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Enter on line 5848 the total amount claimed for **all** disabled dependants. If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$2,026 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter, on line 5872 of Form NB428, the total amount claimed for **all** dependants.

continue on next page 

Line 6152 – New Brunswick dividend tax credit

Calculate the amount to enter on line 6152 of Form NB428 by completing **one** of the following **two** calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return			× 12%	=		
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Enter the amount on line 6152 of Form NB428.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return						
		1				
Line 180 of your return	–		2	× 5.3%	=	
Line 1 minus line 2	=		3	× 12%	=	+
Add lines 4 and 5.						=
						6

Enter the amount on line 6152 of Form NB428.

Line 73 – Political contribution tax credit

If your total political contributions (line 72 of Form NB428) were **\$1,075 or more**, enter \$500 on line 73 of Form NB428. 

Otherwise, complete the appropriate column depending on the amount on line 72.

Enter your total contributions.

Line 1 minus line 2
(cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Enter the amount on line 73 of Form NB428.

Line 72 is more than **\$200** but not more than **\$550**

Line 72 is **\$200** or less

1				
2	–	0	00	– 200 00
3	=			=
4	×	75%		×
5	=			=
6	+	0	00	+
7	=			=
				+
				150 00
				=

continue on next page 

► If your total political contributions (line 72 of Form NB428) were **\$1,075 or more**, enter \$500 on line 73 of Form NB428.

Otherwise, complete the appropriate column depending on the amount on line 72.

Line 72 is
more than **\$550**

Enter your total contributions.

1		
2	-	550 00

Line 1 minus line 2
(cannot be negative)

3	=	
4	×	33.33%

Multiply line 3 by line 4.

5	=	
6	+	325 00

Add lines 5 and 6.

7	=	
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Enter the amount on line 73 of Form NB428.