

## **WORKSHEET FOR THE 2012 NEW BRUNSWICK PERSONAL TAX CREDITS RETURN**

Complete this worksheet if you want to calculate partial claims for the following amounts on Form TD1NB, "2012 New Brunswick Personal Tax Credits Return".

Do not give your completed worksheet to your employer or payer.  
Keep it for your records.

continue on next page →

## Line 2 of Form TD1NB – Age amount

If you will be 65 or older on December 31, 2012, and your estimated net income from all sources will be between \$33,455 and \$63,415, calculate your partial claim as follows:

Maximum amount	4,494	00	1
Your estimated net income for the year			2
Base amount	– 33,455	00	3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	× 15%		5
Multiply line 4 by line 5.	=		6
Line 1 minus line 6	–		6
Enter this amount on line 2 of Form TD1NB.	=		7

## Line 6 of Form TD1NB – Spouse or common-law partner amount

If your spouse's or common-law partner's estimated net income for the year (including the income earned before and during the marriage or common-law relationship) will be between \$782 and \$8,597, calculate your partial claim as follows:

Base amount	8,597	00	1
Your spouse's or common-law partner's estimated net income for the year	–		2
Line 1 minus line 2 Enter this amount on line 6 of Form TD1NB.	=		3

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## Line 7 of Form TD1NB – Amount for an eligible dependant

If your dependant's estimated net income for the year will be between \$782 and \$8,597, calculate your partial claim as follows:

Base amount	8,597	00	1
Your eligible dependant's estimated net income for the year	–		2
Line 1 minus line 2 Enter this amount on line 7 of Form TD1NB.	=		3

## Line 8 of Form TD1NB – Caregiver amount

If your dependant's estimated net income for the year will be between \$14,844 and \$19,190, calculate your partial claim as follows:

Base amount	19,190	00	1
Your dependant's estimated net income for the year	–		2
Line 1 minus line 2 (maximum \$4,346)	=		3
Enter the amount you claimed for this dependant on line 7 of Form TD1NB.	–		4
Line 3 minus line 4 Enter this amount on line 8 of Form TD1NB.	=		5

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## Line 9 of Form TD1NB – Amount for infirm dependants age 18 or older

You cannot claim this amount for a dependant for whom you claimed the caregiver amount on line 8 of Form TD1NB.

If your dependant's estimated net income for the year will be between \$6,167 and \$10,514, calculate your partial claim as follows:

Base amount	10,514	00	1
Your infirm dependant's estimated net income for the year	–		2
Line 1 minus line 2 (maximum \$4,347)	=		3
Enter the amount you claimed on line 7 of Form TD1NB for this dependant.	–		4
Line 3 minus line 4 Enter this amount on line 9 of Form TD1NB.	=		5