

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	5603		
Basic personal amount		claim \$8,953	5804		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			
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=		(maximum \$7,602)	▶ 5812	+
					3
Amount for an eligible dependant					
Base amount	8,363	00			
Minus: his or her net income from line 236 of his or her return	-				
Result: (if negative, enter "0")	=		(maximum \$7,602)	▶ 5816	+
					4
Amount for infirm dependants age 18 or older (use provincial worksheet)			5820	+	5
CPP and QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824	+	•6
(amount from line 310 of your federal Schedule 1)			5828	+	•7
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832	+	•8
(amount from line 317 of your federal Schedule 1)			5829	+	•9
Pension income amount		(maximum \$1,000)	5836	+	10
Caregiver amount (use provincial worksheet)			5840	+	11
Disability amount (for self)			5844	+	12
Disability amount transferred from a dependant (use provincial worksheet)			5848	+	13
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)	5872	+	21		
Add lines 20 and 21.	5876	=	▶	+	22
Add lines 1 through 17, and line 22.			5880	=	▶
New Brunswick non-refundable tax credit rate				×	9.1%
Multiply line 23 by line 24.			5884	=	25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		× 9.1% =			26
Amount from line 347 of your federal Schedule 9		× 17.95% =	+		27
Add lines 26 and 27.			5896	=	▶
Add lines 25 and 28.				+	28
Enter this amount on line 41.			New Brunswick non-refundable tax credits 6150		=
					29

Go to Step 2 on the next page. ➔

Step 4 – New Brunswick low-income tax reduction *(continued)*

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.

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.	54	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)	+ 55	+ 55
Add lines 54 and 55.	= 56	= 56
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 57	- 57
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 below.	Adjusted family income	59

Enter the amount from line 53 on 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
Add lines 61, 62, and 63.	(maximum \$1,090) =	64

Adjusted family income

Enter the amount from line 59.	65	
Base amount	- 14,941 00	66
Line 65 minus line 66 (if negative, enter "0")	=	67
Applicable rate	× 3%	68
Multiply line 67 by line 68.	=	▶ 69
Line 64 minus line 69 (if negative, enter "0")	=	▶ 70
New Brunswick low-income tax reduction		71
Line 60 minus line 70 (if negative, enter "0")		71

Go to Step 5.

Step 5 – New Brunswick tax credits

Political contribution tax credit

New Brunswick political contributions made in 2011	6155	72
Credit calculated for line 73 on the <i>Provincial Worksheet</i>	(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
Line 74 minus line 75 (if negative, enter "0")	=	76

Small business investor tax credit

Enter the credit amount from Form T1258.	-	77
Line 76 minus line 77 (if negative, enter "0")	=	78
Enter the result on line 428 of your return.	New Brunswick tax	78

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