

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below. **Attach a copy of this schedule to your return.**

You can claim these amounts if you are eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form NB428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NB428 if they were filing a return. Attach their information slips to your return, but do not attach their return and schedules.

If your spouse or common-law partner was not a resident of New Brunswick at the end of the year, special rules may apply.

For more information, contact the Canada Revenue Agency.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$36,507 or less**, enter \$4,904.

Otherwise, enter the amount from line 5808 of their Form NB428.

	<b>5902</b>			<b>1</b>
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**Pension income amount:**

Enter the amount from line 5836 of their Form NB428.

	<b>5905</b>	+		<b>2</b>
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**Disability amount:**

Enter the amount from line 5844 of their Form NB428.

	<b>5907</b>	+		<b>3</b>
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Add lines 1 to 3.

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**Spouse's or common-law partner's taxable income:**

Enter the amount from line 260 of their return if it is **\$41,675 or less**.

If the amount is **more than \$41,675**, enter the result of the following calculation:  
amount from line 37 of their Form NB428 divided by 9.68%.

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Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of their Form NB428 plus line 5 of their Schedule NB(S11).

	-			<b>6</b>
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**Their adjusted taxable income:**

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

	<b>5912</b>	=		
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				<b>7</b>
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Line 4 minus line 7 (if negative, enter "0")

Enter this amount on line 5864 of your Form NB428.

**Provincial amounts transferred from  
your spouse or common-law partner**

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See the privacy notice on your return.