

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.

Claim only the credits that apply to you.

Part A – New Brunswick non-refundable tax credits

	For internal use only	5603		
Basic personal amount		claim \$10,043	5804	1
Age amount (if born in 1953 or earlier) (use Worksheet NB428)		(maximum \$4,904)	5808 +	2
Spouse or common-law partner amount				
Base amount	9,381	00		
Minus: their net income from page 1 of your return	-			
Result: (if negative, enter "0")	=		(maximum \$8,528) ▶ 5812 +	3
Amount for an eligible dependant				
Base amount	9,381	00		
Minus: their net income from line 236 of their return	-			
Result: (if negative, enter "0")	=		(maximum \$8,528) ▶ 5816 +	4
Amount for infirm dependants age 18 or older (use Worksheet NB428)			5820 +	5
CPP or 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 Worksheet NB428)			5840 +	11
Disability amount (for self) (Claim \$8,131 , or if you were under 18 years of age, use Worksheet NB428.)			5844 +	12
Disability amount transferred from a dependant (use Worksheet NB428)			5848 +	13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852 +	14
Your unused tuition and education amounts (attach Schedule NB(S11))			5856 +	15
Amounts transferred from your spouse or common-law partner (attach Schedule NB(S2))			5864 +	16
Medical expenses:				
Amount from line 330 of your federal Schedule 1	5868			17
Enter \$2,273 or 3% of line 236 of your return, whichever is less .	-			18
Line 17 minus line 18 (if negative, enter "0")	=			19
Allowable amount of medical expenses for other dependants (use Worksheet NB428)	5872 +			20
Add lines 19 and 20.	5876 =		▶ +	21
Add lines 1 to 16, and line 21.			5880 =	22
New Brunswick non-refundable tax credit rate			× 9.68%	23
Multiply line 22 by line 23.			5884 =	24
Donations and gifts:				
Amount from line 16 of your federal Schedule 9		× 9.68% =		25
Amount from line 17 of your federal Schedule 9		× 17.95% =	+	26
Add lines 25 and 26.	5896 =		▶ +	27
Add lines 24 and 27.				
Enter this amount on line 40.			New Brunswick non-refundable tax credits 6150 =	28

Continue on the next page.

Part B – New Brunswick tax on taxable incomeEnter your **taxable income** from line 260 of your return. _____ 29

Use the amount on line 29 to decide which column to complete.

	Line 29 is \$41,675 or less	Line 29 is more than \$41,675 but not more than \$83,351	Line 29 is more than \$83,351 but not more than \$135,510	Line 29 is more than \$135,510 but not more than \$154,382	Line 29 is more than \$154,382	
Amount from line 29						30
Line 30 minus line 31 (cannot be negative)	– 0.00	– 41,675.00	– 83,351.00	– 135,510.00	– 154,382.00	31
	=	=	=	=	=	32
	× 9.68%	× 14.82%	× 16.52%	× 17.84%	× 20.3%	33
Multiply line 32 by line 33.	=	=	=	=	=	34
Add lines 34 and 35.	+ 0.00	+ 4,034.00	+ 10,211.00	+ 18,827.00	+ 22,194.00	35
New Brunswick tax on taxable income	=	=	=	=	=	36

Part C – New Brunswick tax

Enter your New Brunswick tax on taxable income from line 36. _____ 37
 Enter your New Brunswick tax on split income from Form T1206. **6151** + _____ • 38
 Add lines 37 and 38. = _____ 39
 Enter your New Brunswick non-refundable tax credits from line 28. – _____ 40
 Line 39 minus line 40 (if negative, enter "0") = _____ 41

New Brunswick dividend tax credit:Credit calculated for line 6152 on Worksheet NB428 **6152** _____ • 42**New Brunswick minimum tax carryover:**

Amount from line 427 of your federal Schedule 1 _____ × 57% = **6154** + _____ • 43
 Add lines 42 and 43. = _____ ▶ _____ 44
 Line 41 minus line 44 (if negative, enter "0") = _____ 45

New Brunswick additional tax for minimum tax purposes:

Form T691: line 108 minus line 111 _____ × 57% = _____ + _____ 46
 Add lines 45 and 46. = _____ 47
 Enter the provincial foreign tax credit from Form T2036. – _____ 48
 Line 47 minus line 48 (if negative, enter "0") = _____ 49

Part D – New Brunswick low-income tax reduction

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner.

Unused low-income tax reduction from your spouse or common-law partner
 (amount from line 79 of your spouse's or common-law partner's Form NB428, if any) **6156** – _____ • 50
 Line 49 minus line 50 (if negative, enter "0") = _____ 51

If you are claiming an amount on line 50 (other than "0"), enter the amount from line 51 on line 69 on the next page and continue on line 70. **Otherwise, continue on line 52 on the next page.**

Continue on the next page.

Part D – New Brunswick low-income tax reduction (continued)

If your net income (line 236 of your return) is less than \$38,461 or if you have an eligible dependant, spouse or common-law partner and your adjusted family income is less than \$60,161, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 68 and continue on line 69.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1		Column 2	
	You		Your spouse or common-law partner	
Amount from line 236 of the return			52	52
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 of the return)	+		53	53
Add lines 52 and 53.	=		54	54
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	-		55	55
Line 54 minus line 55 (if negative, enter "0")	=		56	56
Add the amounts on line 56 in column 1 and column 2. Enter the result on line 63 below.			Adjusted family income	57

Enter the amount from line 51 on the previous page.					58
Basic reduction	claim \$651	6157			59
Reduction for your spouse or common-law partner	claim \$651	6158	+		60
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$651	6159	+		61
Add lines 59, 60, and 61.	(maximum \$1,302)		=		62

Adjusted family income

Amount from line 57			63		
Base amount	-	16,761	00		64
Line 63 minus line 64 (if negative, enter "0")	=				65
Applicable rate	x		3%		66
Multiply line 65 by line 66.	=				67
Line 62 minus line 67 (if negative, enter "0")					68
Line 58 minus line 68 (if negative, enter "0")					69

Part E – New Brunswick tax credits**Political contribution tax credit**

New Brunswick political contributions made in 2018	6155				70
Credit calculated for line 71 on Worksheet NB428	(maximum \$500)				71
Line 69 minus line 71 (if negative, enter "0")					72

Labour-sponsored venture capital fund tax credit

Enter the credit amount from NB-LSVC-1 certificate(s).	(maximum \$2,000)	6167			73
Line 72 minus line 73 (if negative, enter "0")					74

Small business investor tax credit

Enter the credit amount from Form T1258.					75
Line 74 minus line 75 (if negative, enter "0")					76
Enter the result on line 428 of your return.					76

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

Amount from line 68					77
Amount from line 49					78
Line 77 minus line 78 (if negative, enter "0")					79

See the privacy notice on your return.