

Part A – New Brunswick tax on taxable income

Enter your **taxable income** from line 26000 of your return. _____ **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$44,887 or less	Line 1 is more than \$44,887 but not more than \$89,775	Line 1 is more than \$89,775 but not more than \$145,955	Line 1 is more than \$145,955 but not more than \$166,280	Line 1 is more than \$166,280	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 44,887 00	– 89,775 00	– 145,955 00	– 166,280 00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 9.40%	× 14.82%	× 16.52%	× 17.84%	× 20.30%	5
	=	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 4,219 38	+ 10,871 78	+ 20,152 72	+ 23,778 70	7
New Brunswick tax on taxable income	=	=	=	=	=	8

Enter the amount from line 8 on line 52 and continue at line 9.

Part B – New Brunswick non-refundable tax credits

Basic personal amount	Internal use 56030	Claim \$11,720	58040		9
Age amount (if you were born in 1957 or earlier) (use Worksheet NB428)		(maximum \$5,282)	58080	+	10
Spouse or common-law partner amount:					
Base amount			10,105 00		11
Your spouse's or common-law partner's net income from line 23600 of their return			–		12
Line 11 minus line 12 (if negative, enter "0")		(maximum \$9,186)	58120	=	13
Amount for an eligible dependant:					
Base amount			10,105 00		14
Your eligible dependant's net income from line 23600 of their return			–		15
Line 14 minus line 15 (if negative, enter "0")		(maximum \$9,186)	58160	=	16
Amount for infirm dependants age 18 or older (use Worksheet NB428)				58200	17
Add lines 9, 10, 13, 16, and 17.				=	18
CPP or QPP contributions:					
Amount from line 30800 of your return			58240	•	19
Amount from line 31000 of your return			58280	+	20
Employment insurance premiums:					
Amount from line 31200 of your return			58300	+	21
Amount from line 31217 of your return			58305	+	22
Add lines 19 to 22.			=	▶	23
Line 18 plus line 23				=	24
Pension income amount				(maximum \$1,000)	25
Caregiver amount (use Worksheet NB428)				58400	26
Add lines 24 to 26.				=	27

Part C – New Brunswick tax (continued)

Amount from line 56 of the previous page					57
New Brunswick dividend tax credit (use Worksheet NB428)	61520			•58	
New Brunswick minimum tax carryover:					
Amount from line 40427 of your return	x 57% = 61540	+		•59	
Line 58 plus line 59	=			▶	60
Line 57 minus line 60 (if negative, enter "0")	=				61
New Brunswick additional tax for minimum tax purposes:					
Form T691: line 111 minus line 112	x 57% =			+	62
Line 61 plus line 62	=				63
Provincial foreign tax credit (complete Form T2036)				-	64
Line 63 minus line 64 (if negative, enter "0").	=				65

New Brunswick low-income tax reduction

If you had a spouse or common-law partner on December 31, 2022, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 88 can be claimed by the other spouse or common-law partner on line 66 of their Form NB428.

Unused low-income tax reduction from your spouse or common-law partner:					
Amount from line 88 of your spouse's or common-law partner's Form NB428, if any	61560	-			•66
Line 65 minus line 66 (if negative, enter "0")					
Enter this amount on line 74 of the next page.	=				67

If you claimed an amount on line 66, enter the amount from line 67 on line 85 and continue on line 89. **If not**, continue below.

You are eligible to claim the low-income tax reduction if **either** of the following applies:

- You are single and your net income from line 23600 of your return is **less than \$42,544**
- You have an eligible dependant or spouse or common-law partner and your **adjusted family income** (calculated using the chart below) is **less than \$65,910**

If neither of these conditions applies to you, enter "0" on line 84, enter the amount from line 74 on line 85, and continue on line 89.

Adjusted family income calculation for the New Brunswick low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return			68
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+	69
Line 68 plus line 69	=	=	70
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	-	71
Line 70 minus line 71 (if negative, enter "0")	=	=	72
Add the amounts from line 72 of columns 1 and 2, if any. Enter this amount on line 79 of the next page.	Adjusted family income		73

