



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule NB(S2)

T1 General – 2016

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.

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

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

If at the end of the year your spouse or common-law partner was not a resident of New Brunswick, 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 2016):

If his or her net income is \$35,471 or less, enter \$4,765.

Otherwise, enter the amount from line 5808 of his or her Form NB428.

5902	1
------	---

Pension income amount:

Enter the amount from line 5836 of his or her Form NB428.

(maximum \$1,000) 5905 +	2
--------------------------	---

Disability amount:

Enter the amount from line 5844 of his or her Form NB428.

5907 +	3
--------	---

Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

5909 +	4
--------	---

Add lines 1 to 4.

=	5
---	---

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

Enter the amount from line 260 of his or her return if it is \$40,492 or less. If the taxable income is more than \$40,492, enter instead the result of the following calculation: amount from line 38 of his or her Form NB428 divided by 9.68%.

6

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NB428 plus line 13 of his or her Schedule NB(S11).

7

His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

5912 =	8
--------	---

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 of your Form NB428.

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

-	9
=	

See the privacy notice on your return.