

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 \$43,835 or less	Line 1 is more than \$43,835 but not more than \$87,671	Line 1 is more than \$87,671 but not more than \$142,534	Line 1 is more than \$142,534 but not more than \$162,383	Line 1 is more than \$162,383	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 43,835 00	– 87,671 00	– 142,534 00	– 162,383 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	+ 4,120 49	+ 10,616 99	+ 19,680 35	+ 23,221 41	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

	Internal use	56030		
Basic personal amount	Claim \$10,564	58040		9
Age amount (if you were born in 1956 or earlier) (use Worksheet NB428)	(maximum \$5,158)	58080	+	10
Spouse or common-law partner amount:				
Base amount		9,868 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 \$8,970)	58120	=	▶ + 13
Amount for an eligible dependant:				
Base amount		9,868 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 \$8,970)	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)	58360	+	25
Caregiver amount (use Worksheet NB428)		58400	+	26
Add lines 24 to 26.			=	27

Amount from line 27 of the previous page								28
Disability amount for self (claim \$8,552 or, if you were under 18 years of age, use Worksheet NB428)						58440	+	29
Disability amount transferred from a dependant (use Worksheet NB428)						58480	+	30
Add lines 28 to 30.						=		31
Interest paid on your student loans (amount from line 31900 of your return)						58520	+	32
Your tuition and education amounts (attach Schedule NB(S11))						58560	+	33
Tuition amounts transferred from a child or grandchild						58600	+	34
Amounts transferred from your spouse or common-law partner (attach Schedule NB(S2))						58640	+	35
Add lines 31 to 35.						=		36
Medical expenses:								
Amount from line 33099 of your return						58689		37
Amount from line 23600 of your return								38
Applicable rate						x	3%	39
Line 38 multiplied by the percentage from line 39						=		40
Enter whichever is less : \$2,390 or the amount on line 40.						-		41
Line 37 minus line 41 (if negative, enter "0")						=		42
Allowable amount of medical expenses for other dependants (use Worksheet NB428)						58729	+	43
Line 42 plus line 43						58769	=	▶ +
Line 36 plus line 44						58800	=	45
New Brunswick non-refundable tax credit rate						x	9.40%	46
Line 45 multiplied by the percentage from line 46						58840	=	47
Donations and gifts:								
Amount from line 13 of your federal Schedule 9						x	9.40% =	48
Amount from line 14 of your federal Schedule 9						x	17.95% =	49
Line 48 plus line 49						58969	=	▶ +
Line 47 plus line 50								51
Enter this amount on line 55.						New Brunswick non-refundable tax credits 61500	=	51

Part C – New Brunswick tax

New Brunswick tax on taxable income from line 8			52
New Brunswick tax on split income (complete Form T1206)	61510	+	53
Line 52 plus line 53		=	54
New Brunswick non-refundable tax credits from line 51		−	55
Line 54 minus line 55 (if negative, enter "0")		=	56

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, 2021, 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 \$40,640**
- You have an eligible dependant or spouse or common-law partner and your **adjusted family income** (calculated using the chart below) is **less than \$63,440**

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

Part C – New Brunswick tax (continued)

Amount from line 67 of the previous page					74
Basic reduction	Claim \$684	61570			75
Reduction for spouse or common-law partner	Claim \$684	61580	+		76
Reduction for an eligible dependant claimed on line 30400 of your return	Claim \$684	61590	+		77
Add lines 75 to 77.	(maximum \$1,368)	=			78
Adjusted family income:					
Amount from line 73 of the previous page					79
Base amount	—	17,840.00			80
Line 79 minus line 80 (if negative, enter "0")	=				81
Applicable rate	x	3%			82
Line 81 multiplied by the percentage from line 82	=		▶	—	83
Line 78 minus line 83 (if negative, enter "0")					
New Brunswick low-income tax reduction			=		▶
Line 74 minus line 84 (if negative, enter "0")					84
			=		85

Unused low-income tax reduction that your spouse or common-law partner can claim

Amount from line 84 above			86
Amount from line 65 of the previous page	—		87
Line 86 minus line 87 (if negative, enter "0")	Unused amount	=	88

New Brunswick political contributions made in 2021	61550	89
New Brunswick political contribution tax credit (use Worksheet NB428) (maximum \$500)		90
Line 85 minus line 90 (if negative, enter "0")		91
Labour-sponsored venture capital fund tax credit from NB-LSVC-1 certificate(s) (maximum \$2,000)	61670	92
Line 91 minus line 92 (if negative, enter "0")		93
Small business investor tax credit (complete Form T1258) (maximum \$125,000)		94
Line 93 minus line 94 (if negative, enter "0")		
Enter this amount on line 42800 of your return.	New Brunswick tax	95

See the privacy notice on your return.