

Provincial Worksheet

2015 T1 General

Use these charts to do the calculations you may need to complete Form NB428, New Brunswick Tax and Credits.

You can find more information about completing these charts in the forms book.

Keep this worksheet for your records. Do not attach it to the return you send us.

Line 5808	 Age amount
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Maximum amount			1
Your net income from line 236 of your return		2	·
Base amount	<u>=</u>	3	
Line 2 minus line 3 (if negative, enter "0")	=	4	
Applicable rate	×	5	
Multiply line 4 by line 5.	=	→ –	6
Line 1 minus line 6 (if negative, enter "0")		=	7

Enter this amount on line 5808 of Form NB428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		 1
Dependant's net income (line 236 of his or her return)	_	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,549)	=	 3
If you claimed this dependant on line 5816, enter the amount claimed.	_	 4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5

Enter on line 5820 of Form NB428 the total amount claimed for all dependants.

Line 5840 - Caregiver amount

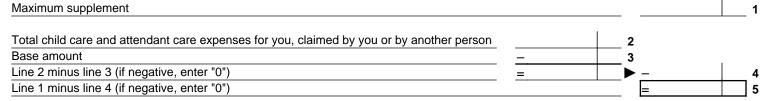
Complete this calculation for each dependant.

2
3
4
5

Enter on line 5840 of Form NB428 the total amount claimed for all dependants.

Line 5844 – Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2015)



Enter on line 5844 of Form NB428 \$7,799 **plus** the amount from line 5 (maximum \$12,348), **unless** you are completing this chart to calculate the amount at line 5848.

Provincial Worksheet (continued)

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.						
Base amount						1
If the dependant was under 18 years of age on December 31, 2015, enter the line 5844 for the dependant. If the dependant was 18 years of age or older ,		ne 5 of the	e chart	for	+	2
Add lines 1 and 2.					=	
Total of amounts your dependant can claim on lines 5804 to 5840 of his or he	er Form NB428			_	+	
Add lines 3 and 4.					=	5
Dependant's taxable income (line 260 of his or her return)					_	- E
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0)")					
Enter on line 5848 of Form NB428 the amount from line 3 or line 7, whicheve	er is less .				=	7
Enter on line 5848 of Form NB428 the total amount claimed for all disabled of lif at the end of the year you and your dependant were not residents of the sa may apply. Contact the Canada Revenue Agency to determine the amount you	me province or te	rritory, sp	ecial ru	lles		
Line 5872 – Allowable amount of medical expenses for	or other depe	endant	S			
Complete this calculation for each dependant.						
Medical expenses for other dependant						1
Enter \$2,180 or 3% of the dependant's net income (line 236 of his or her retu	ırn), whichever is l	ess.			_	
Line 1 minus line 2 (if negative, enter "0")					=	3
Enter on line 5872 of Form NB428 the total amount claimed for all dependan	ts.					
Line 6152 – New Brunswick dividend tax credit						
Calculate the amount to enter on line 6152 of Form NB428 by completing on	e of the following	two calcu	ulations	:		
If you entered an amount on line 120 but no amount on line 180 of your re-	eturn, complete th	e followin	ıg:			
Line 120 of your return		×	12%	=		
Enter this amount on line 6152 of Form NB428.						
• If you entered amounts on lines 180 and 120 of your return, complete the	following:					
Line 120 of your return	1					
Line 180 of your return –		×	4%	=		3
Line 1 minus line 2 =	4	×	12%	=	+	
Add lines 3 and 5.					=	
Enter this amount on line 6152 of Form NB428.						
Line 73 – Political contribution tax credit						
If your total political contributions (line 72 of Form NB428) were more than \$	1,075 , enter \$500	on line 7	3 of Fo	rm NE	3428.	
Otherwise complete the appropriate column		Line 7	2 is mo	re		

Otherwise, complete the appropriate column depending on the amount on line 72.	Line 72 is \$200 or less	than \$200 but not more than \$550	Line 72 is more than \$550	
Enter your total contributions.			1	
Line 1 minus line 2 (cannot be negative)	<u>-</u> =	=	<u>-</u> 2 <u>=</u> 3	
Multiply line 3 by line 4.	<u>×</u>	<u>×</u>	<u>×</u> 4 5	
Add lines 5 and 6.	+ =	+	+ 6 7	

Enter this amount on line 73 of Form NB428.