

Part 4 – Provincial tax (multiple jurisdictions)

Section NB428MJ, New Brunswick tax

Protected B when completed
T2203 – 2014

Complete this section if you have income allocated to New Brunswick in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return. _____ | _____ | **1**

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$39,305 or less	Line 1 is more than \$39,305 , but not more than \$78,609	Line 1 is more than \$78,609 , but not more than \$127,802	Line 1 is more than \$127,802	
Enter the amount from line 1.	—	—	—	—	2
	0.00	39,305.00	78,609.00	127,802.00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	5
Multiply line 4 by line 5.	=	=	=	=	6
	+ 0.00	+ 3,805.00	+ 9,630.00	+ 17,756.00	7
New Brunswick tax on taxable income	=	=	=	=	8

Enter your New Brunswick tax on taxable income from line 8. _____ | _____ | **9**
 Enter your New Brunswick tax on split income from Form T1206. + _____ | _____ | **10**
 Add lines 9 and 10. = _____ | _____ | **11**

Enter your New Brunswick non-refundable tax credits from line D in the New Brunswick Column in Part 3 of this form.					12
Residents of New Brunswick only:					
NB dividend tax credit					
Credit calculated for line 13 on the <i>NB Worksheet (MJ)</i>	+				13
Residents of New Brunswick only:					
NB overseas employment tax credit					
Amount from line 426 of your federal Schedule 1 _____ x 57% =	+				14
NB minimum tax carryover					
Amount from line 427 of your federal Schedule 1 _____ x 57% =	+				15
Add lines 12 through 15.	=				16
Line 11 minus line 16 (if negative, enter "0")	=				17
New Brunswick additional tax for minimum tax purposes:					
Form T691: line 108 minus line 111 _____ x 57% =	+				18
Add lines 17 and 18.	=				19
Percentage of income allocated to New Brunswick from column 5 of the chart in Part 1 of this form	x			%	20
Multiply line 19 by the percentage on line 20.	=				21

If you were **not a resident of New Brunswick**, enter the amount from line 21 on line 52 and continue.

Adjustments for residents of New Brunswick

NB pension income amount from line 5836 in the NB column in Part 3 of this form _____ x 9.68% =					22
NB dividend tax credit from line 13 in this section	+				23
NB overseas employment tax credit from line 14 in this section	+				24
Add lines 22, 23, and 24.	=				25
Percentage of income not allocated to NB:					
100% minus percentage on line 20 _____	x			%	26
Multiply line 25 by the percentage calculated on line 26.	=				27
Lines 21 minus line 27 (if negative, enter "0")	=				28
Adjusted New Brunswick income tax					
Residents of New Brunswick only:					
Enter the provincial foreign tax credit calculated on Form T2036.	-				29
Line 28 minus line 29 (if negative, enter "0")	=				30

Part 4 – Provincial tax (multiple jurisdictions)

Section NB428MJ, New Brunswick tax (continued)

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Enter the amount from line 30 on the previous page.

				31
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New Brunswick low-income tax reduction (for residents of New Brunswick only)

If you had a spouse or common-law partner at the end of the year, you both have to agree on who will claim this tax reduction.

Only one of you can claim it for your family. However, any unused amount can be claimed by the other person.

The chart to calculate any unused amount is on the next page.

Unused low-income tax reduction from your spouse's or common-law partner's Form NB428, or from the NB428MJ (if none, enter "0").

				32
6156	-			

Line 31 minus line 32 (if negative, enter "0")

				33
	=			

If you are claiming an amount on line 32, other than "0", enter the amount from line 33 on line 51 and continue.

If your net income (line 236 of your return) is less than \$36,275, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$56,742, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 50 and continue on line 51.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 You			Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.		34		34
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included in line 232)	+	35	+	35
Add lines 34 and 35.	=	36	=	36
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	-	37	-	37
Line 36 minus line 37 (if negative, enter "0")	=	38	=	38
Add the amounts from line 38 in column 1 and column 2, if applicable. Enter the result on line 45.	Adjusted family income			39

Enter the amount from line 33 above.

				40
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Basic reduction	claim \$614	6157		41
Reduction for your spouse or common-law partner	claim \$614	6158	+	42
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$614	6159	+	43
Add lines 41, 42, and 43.	(maximum \$1,228)	=		44

Adjusted family income

Enter the amount from line 39.				45
Base amount	-	15,808.00		46
Line 45 minus line 46 (if negative, enter "0")	=			47
Applicable rate	x	3%		48
Multiply line 47 by line 48.	=		▶	49
Line 44 minus line 49 (if negative, enter "0")	New Brunswick low-income tax reduction			50
Line 40 minus line 50 (if negative, enter "0")	=		▶	51

Continue on the next page. ➔

Part 4 – Provincial tax (multiple jurisdictions)

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Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 51 on the previous page.

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 52

New Brunswick political contribution tax credit

New Brunswick political contributions made in 2014

6155	
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 53

Credit calculated for line 54 on the *NB Worksheet (MJ)* (maximum \$500)

-	
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 54

Line 52 minus line 54 (if negative, enter "0")

=	
---	--

 55

Labour-sponsored venture capital fund tax credit

Enter the credit amount from NB-LSVC-1 certificates. (maximum \$2,000)

6167	-
------	---

 56

Line 55 minus line 56 (if negative, enter "0")

=	
---	--

 57

Small business investor tax credit

Enter the credit amount from Form T1258.

-	
---	--

 58

Line 57 minus line 58 (if negative, enter "0")

--	--

Enter the result on line 4 in Part 5 of this form. **New Brunswick tax**

=	
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 59

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

Amount from line 50	-	60
Amount from line 40	-	61
Line 60 minus line 61 (if negative, enter "0") Unused amount	=	62

See the privacy notice on your return.

New Brunswick Amounts Transferred From Your Spouse or Common-Law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of New Brunswick**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below.

If he or she was **not a resident of New Brunswick** at the end of the year, complete Form NB428 or NB428MJ and this schedule for him or her as if he or she were a resident of New Brunswick.

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 or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,431 or less, enter \$4,625.

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

		1
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Pension income amount:

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

(maximum \$1,000)

	+		2
--	---	--	----------

Disability amount:

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

	+		3
--	---	--	----------

Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of New Brunswick, complete Schedule NB(S11)MJ to determine the amount to enter on this line.

	+		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 \$39,305 or less. If the taxable income is more than \$39,305, enter instead the result of the following calculation: amount from line 38 of his or her Form NB428 divided by 9.68%.

		6
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Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NB428 plus line 13 of his or her NB(S11).

-		7
---	--	----------

His or her adjusted taxable income:

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

	=		8
--	---	--	----------

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

Enter this amount on line 5864 in the New Brunswick column in Part 3 of Form T2203.

**New Brunswick amounts transferred from
your spouse or common-law partner**

	-		8
	=		9

See the privacy notice on your return.

New Brunswick Tuition and Education Amounts

Schedule NB(S11)MJ

T2203 – 2014

If you were a **student** who was a **resident of New Brunswick**, complete the regular Schedule NB(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

If you were a **student** who was **not a resident of New Brunswick** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your New Brunswick tuition and education amounts to claim on line 5856 in the New Brunswick column in Part 3 of Form T2203.

If you are the **individual** designated by a student who was not a resident of New Brunswick at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 16 on behalf of each student as if he or she were a resident of New Brunswick.

Do not attach the schedules NB(S11) or NB(S11)MJ to your return.

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment

		1
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Enter your eligible tuition fees paid for 2014.

		2
--	--	---

Education amount for 2014: Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**)

Enter the number of months from column **B** (do not include any month that is included in column C).

	$\times \$120 =$	+		3
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Enter the number of months from column **C**.

	$\times \$400 =$	+		4
--	------------------	---	--	---

Add lines 2, 3, and 4.

Total 2014 tuition and education amounts

		=		5
--	--	---	--	---

Add lines 1 and 5.

Total available tuition and education amounts

		=		5
		=		6

As the student, enter the amount of your taxable income from line 260 of your return if it is \$39,305 or less. If your taxable income is more than \$39,305, enter instead the result of the following calculation: amount from line 9 of section NB428MJ in Part 4 of your Form T2203 divided by 9.68%.

		7
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Total of lines 5804 to 5848 in the New Brunswick column in Part 3 of Form T2203

-		8
---	--	---

Line 7 minus line 8 (if negative, enter "0")

=		9
---	--	---

Unused New Brunswick tuition and education amounts claimed for 2014: Enter the amount from line 1 or line 9, whichever is **less**.

-		▶		10
---	--	---	--	----

Line 9 minus line 10

=		11
---	--	----

2014 tuition and education amounts claimed for 2014:

Enter the amount from line 5 or line 11, whichever is **less**.

		+		12
--	--	---	--	----

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NB column in Part 3 of Form T2203.

New Brunswick tuition and education amounts claimed by the student for 2014

		=		13
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Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 5.

(maximum \$5,000)

				14
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Enter the amount from line 12.

-				15
---	--	--	--	----

Line 14 minus line 15 (if negative, enter "0")

=				16
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Enter on this line, and on line 5860 in the NB column in Part 3 of your Form T2203 or on line 4 of your Schedule NB(S2)MJ, the amount transferred (cannot be more than the amount on line 16).

New Brunswick tuition and education amounts transferred

				17
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See the privacy notice on your return.

New Brunswick worksheet (MJ)

Protected B when completed
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Use these charts to do the calculations you may need to complete the New Brunswick column in Part 3 and section NB428MJ, *New Brunswick tax*, in Part 4 of Form T2203.

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

Line 5808 – Age amount

Maximum amount			4,625 00	1
Your net income from line 236 of your return				2
Base amount	–	34,431 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 5808 in the New Brunswick column.

Line 5812 – Spouse or common-law partner amount

Base amount			8,848 00	1
Spouse's or common-law partner's net income (from page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

(maximum \$8,043)

Enter this amount on line 5812 in the New Brunswick column.

Line 5816 – Amount for an eligible dependant

Base amount			8,848 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

(maximum \$8,043)

Enter this amount on line 5816 in the New Brunswick column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			10,820 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

(maximum \$4,473)

Enter, on line 5820 in the New Brunswick column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			19,750 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

(maximum \$4,473)

Enter, on line 5840 in the New Brunswick column, the total amount claimed for **all** dependants.

New Brunswick worksheet (MJ) (continued)

Line 5844 – Disability amount (for self)Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2014) 7,668|00 1**Supplement** calculation if you were **under 18 years of age** on December 31, 2014Maximum supplement 4,473|00 2

Total child care and attendant care expenses for you, claimed by you or by another person

Base amount – 2,620|00 4Line 3 minus line 4 (if negative, enter "0") = 3Line 2 minus line 5 (if negative, enter "0") = 5Add lines 1 and 6. = 6Enter, on line 5844 in the New Brunswick column, the amount from line 7 (maximum \$12,141), **unless** you are completing this chart to calculate the amount at line 5848.**Line 5848 – Disability amount transferred from a dependant****Complete this calculation for each dependant.****If your dependant was not a resident of New Brunswick** at the end of the year, Form NB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of New Brunswick at the end of the year.Enter the amount from line 7 of the chart for line 5844 for the dependant. 1Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NB428 + 2Add lines 1 and 2. = 3Dependant's taxable income (line 260 of his or her return) – 4Line 3 minus line 4 (if negative, enter "0") = 5Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is **less**. 6Enter, on line 5848 in the New Brunswick column, the total amount claimed for **all** disabled dependants.**Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later**Medical expenses from line 330 of your federal Schedule 1 1Enter \$2,143 or 3% of line 236 of your return, whichever is **less**. – 2Line 1 minus line 2 (if negative, enter "0") = 3

Enter this amount on line ME in the New Brunswick column.

Line 5872 – Allowable amount of medical expenses for other dependants**Complete this calculation for each dependant.**Medical expenses for other dependant 1Enter \$2,143 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**. – 2Line 1 minus line 2 (if negative, enter "0") = 3Enter, on line 5872 in the New Brunswick column, the total amount claimed for **all** dependants.

New Brunswick worksheet (MJ) (continued)

Line 13 – New Brunswick dividend tax credit

Calculate the amount to enter on line 13 of Section NB428MJ by completing **one** of the following **two** calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return		×	12%	=		
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Enter the amount on line 13 of Section NB428MJ.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return						
Line 180 of your return	-		×	5.3%	=	
Line 1 minus line 2	=		×	12%	=	+
Add lines 4 and 5.						=

Enter the amount on line 13 of Section NB428MJ.

Line 54 – New Brunswick political contribution tax credit

If your total political contributions (line 53 of Section NB428MJ) were **more than \$1,075**, enter \$500 on line 54 of Section NB428MJ.

Otherwise, complete the appropriate column depending on the amount on line 53.

	Line 53 is \$200 or less	Line 53 is more than \$200, but not more than \$550	Line 53 is more than \$550	
Enter your total contributions.	-	-	-	1
	0.00	200.00	550.00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	75%	50%	33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	0.00	150.00	325.00	6
Line 5 plus line 6.	+	+	+	7
	=	=	=	

Enter the amount on line 54 of Section NB428MJ.