

For more information about this form, go to canada.ca/nb-tax-info.

Part A – New Brunswick tax on taxable income

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

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

	Line 1 is \$49,958 or less	Line 1 is more than \$49,958 but not more than \$99,916	Line 1 is more than \$99,916 but not more than \$185,064	Line 1 is more than \$185,064	
Amount from line 1					1
	–	–	–	–	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
					4
Line 4 multiplied by the percentage from line 5	x	x	x	x	5
	=	=	=	=	6
Line 6 plus line 7	+	+	+	+	7
New Brunswick tax on taxable income	=	=	=	=	8

Enter the amount from line 8 on line 54 and continue at line 9.

Part B – New Brunswick non-refundable tax credits

	Internal use	56030			
Basic personal amount	Claim \$13,044	58040			9
Age amount (if you were born in 1959 or earlier) (use Worksheet NB428)	(maximum \$5,878)	58080	+		10
Spouse or common-law partner amount:					
Base amount					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 \$10,223)	58120	=		13
Amount for an eligible dependant:					
Base amount					14
Your eligible dependant's net income from line 23600 of their return	–				15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$10,223)	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
Volunteer firefighters' amount	58315	+			23
Search and rescue volunteers' amount	58316	+			24
Add lines 19 to 24.			=		25
Line 18 plus line 25			=		26

Part B – New Brunswick non-refundable tax credits (continued)

Amount from line 26 of the previous page						27
Pension income amount	(maximum \$1,000)	58360	+			28
Caregiver amount (use Worksheet NB428)		58400	+			29
Add lines 27 to 29.		=				30
Disability amount for self (claim \$9,747 or, if you were under 18 years of age, use Worksheet NB428)		58440	+			31
Disability amount transferred from a dependant (use Worksheet NB428)		58480	+			32
Add lines 30 to 32.		=				33
Interest paid on your student loans (amount from line 31900 of your return)		58520	+			34
Your tuition and education amounts (attach Schedule NB(S11))		58560	+			35
Tuition amounts transferred from a child or grandchild		58600	+			36
Amounts transferred from your spouse or common-law partner (attach Schedule NB(S2))		58640	+			37
Add lines 33 to 37.		=				38
Medical expenses:						
Amount from line 33099 of your return		58689				39
Amount from line 23600 of your return					40	
Applicable rate	x				41	
Line 40 multiplied by the percentage from line 41	=				42	
Enter whichever is less : \$2,724 or the amount on line 42.		–			43	
Line 39 minus line 43 (if negative, enter "0")		=			44	
Allowable amount of medical expenses for other dependants (use Worksheet NB428)		58729	+			45
Line 44 plus line 45		58769	=			46
Line 38 plus line 46		58800	=			47
New Brunswick non-refundable tax credit rate			x			48
Line 47 multiplied by the percentage from line 48		58840	=			49
Donations and gifts:						
Amount from line 13 of your federal Schedule 9	x 9.4% =				50	
Amount from line 14 of your federal Schedule 9	x 17.95% =	+			51	
Line 50 plus line 51		58969	=			52
Line 49 plus line 52						
Enter this amount on line 57.	New Brunswick non-refundable tax credits	61500	=			53

Part C – New Brunswick tax

New Brunswick tax on taxable income from line 8						54
New Brunswick tax on split income (complete Form T1206)		61510	+			55
Line 54 plus line 55		=				56
New Brunswick non-refundable tax credits from line 53		–				57
Line 56 minus line 57 (if negative, enter "0")		=				58

Part C – New Brunswick tax (continued)

Amount from line 58 of the previous page					59
New Brunswick dividend tax credit (use Worksheet NB428)	61520			•60	
New Brunswick minimum tax carryover:					
Amount from line 40427 of your return		x	57%	=	61540 + •61
Line 60 plus line 61		=			▶ 62
Line 59 minus line 62 (if negative, enter "0")		=			63
New Brunswick additional tax for minimum tax purposes:					
Form T691: line 1 minus line 2 of Part 7		x	57%	=	+ 64
Line 63 plus line 64		=			65
Provincial foreign tax credit (complete Form T2036)					- 66
Line 65 minus line 66 (if negative, enter "0")		=			67

New Brunswick low-income tax reduction

If you had a spouse or common-law partner on December 31, 2024, 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 90 can be claimed by the other spouse or common-law partner on line 68 of their Form NB428.

Unused low-income tax reduction from your spouse or common-law partner:					
Amount from line 90 of your spouse's or common-law partner's Form NB428, if any	61560	-			•68
Line 67 minus line 68 (if negative, enter "0")		=			69
Enter this amount on line 76 of the next page.					

If you claimed an amount on line 68, enter the amount from line 69 on line 87 and continue on line 91. **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 \$47,376**
- You have an eligible dependant or spouse or common-law partner and your **adjusted family income** (calculated using the chart below) is **less than \$73,410**

If neither of these conditions applies to you, enter "0" on line 86, enter the amount from line 76 on line 87, and continue on line 91.

Adjusted family income calculation for the New Brunswick low-income tax reduction

Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")

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)

Line 70 plus line 71

Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)

Line 72 minus line 73 (if negative, enter "0")

Add the amounts from line 74 of columns 1 and 2, if any.
Enter this amount on line 81 of the next page.

Column 1
You

Column 2
Your spouse or
common-law partner

					70
+		+			71
=		=			72
-		-			73
=		=			74
					75

Adjusted family income

Part C – New Brunswick tax (continued)

Amount from line 69 of the previous page					76
Basic reduction	Claim \$781	61570			77
Reduction for spouse or common-law partner	Claim \$781	61580	+		78
Reduction for an eligible dependant claimed on line 30400 of your return	Claim \$781	61590	+		79
Add lines 77 to 79.	(maximum \$1,562)	=			80
Adjusted family income:					
Amount from line 75 of the previous page					81
Base amount	–				82
Line 81 minus line 82 (if negative, enter "0")	=				83
Applicable rate	x				84
Line 83 multiplied by the percentage from line 84	=			▶ –	85
Line 80 minus line 85 (if negative, enter "0")				=	▶ –
New Brunswick low-income tax reduction					86
Line 76 minus line 86 (if negative, enter "0")				=	87

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

Amount from line 86 above			88
Amount from line 67 of the previous page	–		89
Line 88 minus line 89 (if negative, enter "0")	Unused amount	=	90

New Brunswick political contributions made in 2024	61550			91
New Brunswick political contribution tax credit (use Worksheet NB428)	(maximum \$500)	–		92
Line 87 minus line 92 (if negative, enter "0")		=		93
Labour-sponsored venture capital fund tax credit from NB-LSVC-1 certificate(s)	(maximum \$2,000)	61670	–	•94
Line 93 minus line 94 (if negative, enter "0")		=		95
Small business investor tax credit (complete Form T1258)	(maximum \$125,000)	–		96
Line 95 minus line 96 (if negative, enter "0")				
Enter this amount on line 42800 of your return.	New Brunswick tax	=		97

See the privacy notice on your return.