

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's amounts shown below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

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

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their Form NB428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of New Brunswick at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$37,311 or less**, enter \$5,012.

If not, enter the amount from line 58080 of their Form NB428.

59020

1

Pension income amount:

Enter the amount from line 58360 of their Form NB428.

(maximum \$1,000) 59050 +

2

Disability amount:

Enter the amount from line 58440 of their Form NB428.

59070 +

3

Tuition amounts:

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

59090 +

4

Add lines 1 to 4.

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5

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

Enter the amount from line 26000 of their return if it is **\$42,592 or less**.

If the amount is **more than \$42,592**, enter the result of the following calculation: amount from line 45 of their Form NB428 divided by 9.68%.

6

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form NB428 **plus** line 12 of their Schedule NB(S11).

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7

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

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

59120 =

8

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

Enter this amount on line 58640 of your Form NB428.

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

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9

See the privacy notice on your return.