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## New for New Brunswick for 2021

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The personal income levels used to calculate your New Brunswick tax have changed.

The amounts for most provincial non-refundable tax credits and the **New Brunswick low-income tax reduction** have changed.

## New Brunswick benefits for individuals and families

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### New Brunswick harmonized sales tax credit

The New Brunswick harmonized sales tax credit (NBHSTC) is a non-taxable amount paid to help offset the increase in the harmonized sales tax for households with low and modest incomes. This amount is combined with the quarterly federal GST/HST credit payments.

You do not need to apply for the GST/HST credit or the NBHSTC. The Canada Revenue Agency (CRA) will use the information from your return to determine if you are entitled to receive the credits.

### New Brunswick child tax benefit

The New Brunswick child tax benefit (NBCTB) is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The New Brunswick working income supplement is an additional amount paid to qualifying families that earned income and have children under 18 years of age. These benefits are combined with the Canada child benefit (CCB) into one monthly payment.

The New Brunswick school supplement program is paid to help low-income families with the cost of back-to-school supplies for their children. This once-a-year payment is included with the July NBCTB payment.

You do not need to apply for these programs. The CRA will use the information from your CCB application to determine if you are entitled to the benefits.

### File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2021 Income Tax and Benefit Return(s) by April 30, 2022. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from these programs.

The NBHSTC and the NBCTB are fully funded by the Province of New Brunswick. For more information about these programs, go to [canada.ca/cra-benefits-prov-terr](https://canada.ca/cra-benefits-prov-terr) or call the CRA at **1-800-387-1193**.

## Completing your New Brunswick form

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All the information you need to complete Form NB428, New Brunswick Tax and Credits, is included in this package. Complete one copy of Form NB428 and attach it to your return.

Form NB428 and those mentioned in this guide are available at [canada.ca/cra-forms](https://canada.ca/cra-forms).

**End of the year** means **any** of the following dates:

- December 31, 2021
- the date you left Canada if you emigrated in 2021
- the date of death for a person who died in 2021

## Definitions

**Spouse** refers to a person you are legally married to.

**Common-law partner** refers to a person who is not your spouse but with whom you are in a conjugal relationship and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship)
- This person is the parent of your child by birth or adoption
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support

# Form NB428, New Brunswick Tax and Credits

Complete Form NB428 if **one** of the following applies:

- You were a resident of New Brunswick at the end of the year
- You were a non-resident of Canada in 2021 and **any** of the following applies:
  - You earned income from employment in New Brunswick
  - You received income from a business with a permanent establishment **only** in New Brunswick

## When to complete Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions

Complete Form T2203 **instead** of Form NB428, if **both** of the following apply:

- You resided in New Brunswick on December 31, 2021 (or the date you left Canada if you emigrated in 2021)
- All or part of your 2021 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** New Brunswick

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2021
- You were carrying on business in **more than one** province or territory in Canada or were receiving income from an office or employment that can reasonably be attributed to duties performed in **more than one** province or territory in Canada

## Part A – New Brunswick tax on taxable income

### New Brunswick tax rates for 2021

The following tax rates are used in the calculation of your New Brunswick tax on taxable income:

- 9.40% on the portion of your taxable income that is \$43,835 or less, **plus**
- 14.82% on the portion of your taxable income that is more than \$43,835 but not more than \$87,671, **plus**
- 16.52% on the portion of your taxable income that is more than \$87,671 but not more than \$142,534, **plus**
- 17.84% on the portion of your taxable income that is more than \$142,534 but not more than \$162,383, **plus**
- 20.30% on the portion of your taxable income that is more than \$162,383

## Part B – New Brunswick non-refundable tax credits

The eligibility conditions and rules for claiming most New Brunswick non-refundable tax credits are the same as those for federal non-refundable tax credits. However, the amount and calculation of most New Brunswick non-refundable tax credits are different from the corresponding federal credits.

### Newcomers to Canada and emigrants

As a newcomer or an emigrant, you may be limited in the amount you can claim for certain provincial non-refundable tax credits.

If you reduced your claim for any of the following federal amounts, you also need to reduce your claim for the corresponding provincial amount in the same manner.

Federal amount on your return	Corresponding provincial amount on Form NB428
line 30000	line 58040
line 30100	line 58080
line 30300	line 58120
line 30400	line 58160
line 30425	line 58200
line 30450	line 58400
line 31600	line 58440
line 31800	line 58480
line 32400	line 58600
line 32600	line 58640

For examples on how to calculate these amounts, see Guide T4055, Newcomers to Canada.

### Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,868**.

### Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$9,868**.

### Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$4,990 for each of your (or your spouse's or common-law partner's) dependent children or grandchildren born in 2003 or earlier who has an impairment in physical or mental functions.

You can also claim this amount for more than one person if each one meets **all** of the following conditions:

- They are your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew
- They were 18 years of age or older
- They were dependent on you (or on you and others) because of an impairment in physical or mental functions
- They were a resident of Canada at any time in the year

#### Notes

You **cannot** claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** includes someone who is completely dependent upon you for support and whom you have custody and control of, even if they are older than you.

You can claim this amount only if the dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$12,068**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2021 because of a breakdown in your relationship
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return

If **both** of these conditions are met, you can claim whichever of the following amounts is better for you:

- line 58200 of your Form NB428
- line 22000 of your return

#### How to claim this amount

Complete the calculation for line 58200 using Worksheet NB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200 of your Form NB428.

#### Note

The CRA may ask for a signed statement from a medical practitioner showing when the impairment began and how long it is expected to last. You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period. The notice of determination will show which years you are eligible for.

#### Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim

cannot be more than the maximum amount allowed for that dependant.

#### Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount on line 31400 of your return **or** \$1,000, **whichever is less**.

#### Note

Only residents of New Brunswick are eligible for this amount. If you were not a resident of New Brunswick at the end of the year, you cannot claim this tax credit when calculating your New Brunswick tax even if you may have received income from a source in New Brunswick in 2021.

#### Line 58400 – Caregiver amount

If, at any time in 2021, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$4,989 for each dependant.

Each dependant must be **one** of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was a resident in Canada

#### Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you
- Their net income in 2021 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$22,027**
- They were dependent upon you because of an impairment in physical or mental functions, or they were your (or your spouse's or common-law partner's) parent or grandparent born in 1956 or earlier

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2021 because of a breakdown in your relationship
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return

If **both** of these conditions are met, you can claim whichever of the following amounts is better for you:

- line 58400 of your Form NB428
- line 22000 of your return

## How to claim this amount

Complete the calculation for line 58400 using Worksheet NB428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400 of your Form NB428.

### Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

#### Notes

If you or someone else is claiming the caregiver amount (line 58400) for a dependant, you cannot claim the amount for infirm dependants age 18 or older (line 58200) for that dependant.

If someone other than you is claiming the amount for an eligible dependant (line 58160), you cannot claim the caregiver amount for that dependant.

### Line 58440 – Disability amount for self

You can claim this amount if the rules are met for claiming the amount on line 31600 of your return.

If you were 18 years of age or older at the end of the year, enter \$8,552 on line 58440 of your Form NB428.

If you were under 18 years of age at the end of the year, use Worksheet NB428 to calculate the amount to enter on line 58440.

### Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

#### Note

If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the CRA at **1-800-959-8281**.

### Line 58560 – Your tuition and education amounts

Complete Schedule NB(S11), New Brunswick Tuition and Education Amounts.

#### Note

If you claimed the Canada Training Credit (CTC) on line 45350 of your return, the amount you enter on line 59140 of your Schedule NB(S11) is already reduced by the CTC claimed.

## Transferring amounts

If you do not use all of your 2021 tuition amount to reduce your provincial income tax to zero, you can transfer all or part of the unused amount to **one** of the following designated individuals:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule NB(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form NB428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form NB428)

#### Note

If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form NB428, you cannot transfer your unused current-year amount to your (or your spouse's or common-law partner's) parent or grandparent.

To **designate** who can claim the transferred amount and to **specify** the provincial amount they can claim, complete any of the following forms that you received as a student:

- Form T2202, Tuition and Enrolment Certificate
- Form TL11A, Tuition and Enrolment Certificate – University Outside Canada
- Form TL11C, Tuition and Enrolment Certificate – Commuter to the United States

Complete the "Transfer or carryforward of unused amounts" section of Schedule NB(S11) to transfer an amount.

### Carrying forward amounts

Complete the "Transfer or carryforward of unused amounts" section of Schedule NB(S11) to calculate the amount you can carry forward to a future year.

This amount is the part of your tuition and education amounts that you are not claiming for the current year and the part of your current-year tuition amount that you are not transferring to a designated individual.

### Supporting documents

If you are filing a paper return, attach your completed Schedule NB(S11). Keep your supporting documents in case you are asked to provide them later.

### Line 58600 – Tuition amount transferred from a child or grandchild

You may be able to claim the transfer of all or part of the unused 2021 tuition amount from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the current year's amount that they claimed.

### How to claim this amount

Enter, on line 58600, the total of all tuition amounts transferred to you from each student as shown on their forms T2202, TL11A, and/or TL11C.

## Notes

The student must enter this amount on line 59200 of their Schedule NB(S11). They may choose to transfer an amount that is less than the available provincial amount.

The student cannot transfer to you any unused tuition and education amounts carried forward from previous years.

If you and the student were not residents of the same province or territory on December 31, 2021, special rules may apply. For more information, call the CRA at **1-800-959-8281**.

### **Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later**

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

### **Line 58729 – Allowable amount of medical expenses for other dependants**

You can claim medical expenses for other dependants in addition to the medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

## **Part C – New Brunswick tax**

### **Line 53 – New Brunswick tax on split income**

If you are reporting federal tax on split income on line 40424 of your return, complete Part 3 of Form T1206, Tax on Split Income, to calculate the New Brunswick tax to enter on line 42800 of your return.

### **Line 62 – New Brunswick additional tax for minimum tax purposes**

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 62 of your Form NB428 to determine your New Brunswick additional tax for minimum tax purposes.

### **Line 64 – Provincial foreign tax credit**

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

### **How to claim this credit**

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

### **Supporting documents**

If you are filing a paper return, attach your Form T2036.

## **New Brunswick low-income tax reduction**

You can claim the low-income tax reduction if you were a resident of New Brunswick on December 31, 2021.

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 reduction for your family. The other spouse or common-law partner can claim any unused amount on their Form NB428.

If you are preparing a return for a resident of New Brunswick who died in 2021, you can claim the tax reduction on their final return. If the deceased person had a spouse or common-law partner, the tax reduction can be claimed on either the deceased person's final return or their surviving spouse's or common-law partner's return.

### **Line 66 – Unused low-income tax reduction from your spouse or common-law partner**

If you had a spouse or common-law partner on December 31, 2021, and they did not need to use all of the low-income tax reduction to reduce their New Brunswick tax to zero, you can claim their unused amount (from their Form NB428) on line 66 of your Form NB428.

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

To calculate your **adjusted family income**, complete lines 68 to 73 of your Form NB428 using the information from your and your spouse's or common-law partner's returns for the year.

### **Line 76 – Reduction for spouse or common-law partner**

Claim \$684 if you had a spouse or common-law partner on December 31, 2021.

#### **Note**

You **can** claim this amount if your spouse or common-law partner died in 2021.

### **Line 77 – Reduction for an eligible dependant**

Claim \$684 if you claimed an amount for an eligible dependant on line 30400 of your return and you **did not** claim a reduction for your spouse or common-law partner on line 76.

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

If you had a spouse or common-law partner on December 31, 2021, they can claim on their Form NB428 any amount of the low-income tax reduction that you do not need to use to reduce your New Brunswick tax to zero.

Complete the calculation on lines 86 to 88 of your Form NB428 to calculate the unused amount that your spouse or common-law partner can claim on line 66 of their Form NB428.

## Line 90 – New Brunswick political contribution tax credit

You can claim this credit if, in 2021, you contributed to a political party, registered district association, or independent candidate registered in New Brunswick.

### How to claim this credit

Enter your total political contributions made in 2021 on line 61550 of your Form NB428. Then calculate and enter your credit on line 90 as follows:

- For contributions of **more than \$1,075**, enter \$500 on line 90 of your Form NB428
- For contributions of **\$1,075 or less**, complete the calculation for line 90 using Worksheet NB428

### Supporting documents

If you are filing a paper return, attach the official receipt (signed by an official representative of the political party, registered district association, or independent candidate) for each contribution.

## Line 92 – Labour-sponsored venture capital fund tax credit

You can claim up to \$2,000 for investments made in a labour-sponsored venture capital corporation in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

If an RRSP for your spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or the annuitant may claim this credit for that share.

### How to claim this credit

Enter, on line 92 of your Form NB428, the credit shown on the NB-LSVC-1 certificate(s) issued by the relevant labour-sponsored venture capital corporation.

### Supporting documents

If you are filing a paper return, attach your NB-LSVC-1 certificate(s).

## Line 94 – Small business investor tax credit

You can claim up to \$125,000 for investments in eligible shares you acquired in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

### How to claim this credit

Complete Form T1258, New Brunswick Small Business Investor Tax Credit.

### Supporting documents

If you are filing a paper return, attach your Form T1258 and the NB-SBITC-1 tax credit certificate(s).

### Unused small business investor tax credits

You can carry forward your unused credits for seven years or carry them back for three years.

You may not need to use all of your credit to reduce your 2021 New Brunswick tax to zero. Use Form T1258 to calculate any unused credit available to carry back or carry forward to a future year.

## New Brunswick seniors' home renovation tax credit

You may be eligible for this credit if you meet **all** of the following conditions at the end of the year:

- You were a resident of New Brunswick
- You were a senior 65 years of age or older or you were living with, or expecting to live with, a family member who is a senior
- You, or someone on your behalf, paid or incurred eligible expenses in 2021 for improvements to your principal residence or the land your principal residence is situated on

You can claim **whichever is less**:

- \$10,000
- the amount of eligible expenses that you, or someone on your behalf, paid or incurred for your principal residence

If you occupied more than one principal residence at different times in 2021, you can claim the eligible expenses you paid or incurred for one or more of those residences up to \$10,000.

You must reduce your eligible expenses by the amount of any government assistance (other than tax credits) you received, or expect to receive, that is related to the eligible expenses.

The combined amount that you and your spouse or common-law partner can claim **cannot be more than \$10,000**. However, if, on December 31, 2021, you and your spouse or common-law partner occupied separate principal residences for medical reasons or because of a breakdown in your marriage or common-law relationship for a period of 90 days or more, each spouse or common-law partner can claim up to \$10,000 for eligible expenses.

**If you occupied separate principal residences for medical reasons**, enter your spouse's or common-law partner's address under "Involuntary separation" on Schedule NB(S12).

**If you shared a principal residence with other people**, one of you can claim the entire amount of eligible expenses or each person can claim part of the expenses. The combined amount that can be claimed by everyone living in the residence is \$10,000 or the amount of eligible expenses paid, **whichever is less**.

**If someone who does not live with you or is not related to you** paid for the qualifying home renovation to your principal residence, you can still claim the credit. You will need to get the supporting documents and keep them in case you are asked to provide them later.

## Note

If an eligible expense also qualifies as a medical expense, you can claim both the medical expenses tax credit and the New Brunswick seniors' home renovation tax credit for that expense.

## Definitions

A **family member** includes a parent, step-parent, grandparent, in-law, sibling, spouse, common-law partner, aunt, uncle, great-aunt, great-uncle, child, step-child, grandchild, niece, and nephew.

If you are a senior, a **principal residence** is a residence in New Brunswick that you occupy or expect to occupy by the end of 2023.

If you are not a senior, a **principal residence** is a residence in New Brunswick that you occupy or expect to occupy by the end of 2023 with a family member who is a senior.

**Eligible expenses** are expenditures for improvements to the principal residence (or to the land the principal residence is on) that do one of the following:

- allow a senior to gain access to the home or the land or to be more mobile or functional within the home or on the land
- reduce the risk of harm to a senior within the home or on the land or in gaining access to the home or the land

The improvements would normally be done by or for a person who has an impairment to allow them to be mobile or functional within the home or on the land. The improvements must also be of an enduring nature and be integral to the home or land.

## Eligible expenses

Some examples of eligible expenses include:

- certain renovations to permit a first-floor occupancy or secondary suite for a senior
- grab bars and related reinforcements around the toilet, bathtub, and shower
- handrails in corridors
- wheelchair ramps, stair and wheelchair lifts, and elevators
- walk-in bathtubs
- wheel-in showers
- comfort height toilets
- widening of passage doors
- lowering of existing counters and cupboards
- installation of adjustable counters and cupboards
- light switches and electrical outlets placed in accessible locations
- door locks that are easy to operate

- lever handles on doors and taps, instead of knobs
- pull-out shelves under the counter to enable work from a seated position
- non-slip flooring
- a hand-held shower on an adjustable rod or high-low mounting brackets
- additional light fixtures throughout the home and at exterior entrances
- swing clear hinges on doors to widen doorways
- creation of knee space under the basin to enable use from a seated position (and insulation of any hot-water pipes)
- relocation of tap to front or side for easier access
- hands-free taps
- motion-activated lighting
- touch-and-release drawers and cupboards

## Expenses that are not eligible

Expenses are not eligible if their main purpose is to increase the value of the home.

Annual, recurring, or routine repair, maintenance, or service expenses are **not** eligible. These include:

- general maintenance like plumbing or electrical repairs
- roof repair
- aesthetic enhancements like landscaping or redecorating
- installation of new windows
- installation of heating or air conditioning systems
- replacement of insulation

Devices are **not** eligible. These include:

- equipment for home medical monitoring
- home security (anti-burglary) equipment
- wheelchairs
- walkers
- vehicles adapted for people with mobility limitations
- household appliances
- fire extinguishers, smoke alarms, and carbon monoxide detectors

Services are **not** eligible. These include:

- security or medical monitoring services
- home care services
- housekeeping services
- outdoor maintenance and gardening services



### **Are you filing for a deceased person?**

You can claim the New Brunswick seniors' home renovation tax credit on a deceased person's final return if **one** of the following applies:

- The deceased person was a senior or would have turned 65 years of age by December 31, 2021, and is otherwise eligible
- The deceased person was a family member of a senior or of a person who would have turned 65 years of age by December 31, 2021, and is otherwise eligible

You can claim this credit on your return if you lived with (or expected by the end of 2023 to live with) a family member who, right before death, was a senior or would have turned 65 years of age by December 31, 2021, and you are otherwise eligible.

### **Were you bankrupt in 2021?**

The New Brunswick seniors' home renovation tax credit can be claimed on your pre- or post-bankruptcy return depending on when the eligible expenses were paid or became payable.

If eligible expenses are claimed on more than one return, the total amount of expenses that can be claimed on all returns filed for the year is \$10,000 or the amount of eligible expenses paid, **whichever is less**.

### **How to claim this amount**

Complete Schedule NB(S12), New Brunswick seniors' home renovation tax credit.

Enter, on line 47900 of your return, the amount from line 7 of your Schedule NB(S12).

### **Supporting documents**

If you are filing a paper return, attach your completed Schedule NB(S12) but do not send your other documents. Keep all your supporting documents in case you are asked to provide them later.