

New Brunswick Small Business Investor Tax Credit

Complete this form to calculate your New Brunswick small business investor tax credit. This credit can be used to reduce your New Brunswick tax payable.

You can claim this credit for investments in eligible shares you acquired in the tax year or in the first 60 days of the subsequent tax year. You can carry unused credits forward for seven years or back for three years. However, you cannot carry credits back to a year before 2003.

Attach a copy of Certificate NB-SBITC-1 to this form and include it with your return. If you are filing electronically, keep a copy of the documents for your records in case we need to see them.

Tax year	▶	2004
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Part 1 – New Brunswick small business investor tax credit claim for 2004

Credit amount from Certificate NB-SBITC-1	6169		• 1
Unused New Brunswick small business investor tax credit from your 2003 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>	+		2
Add lines 1 and 2	Total credit available	=	3
Enter the amount from line 3 or \$15,000, whichever is less	Maximum allowable for 2004		4
Enter the amount from line 70 of Form NB428, <i>New Brunswick Tax and Credits</i> , or, if you have to pay tax to more than one jurisdiction, from line 49 in Part 4, Section NB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2004 – Multiple Jurisdictions</i>			5
Enter the amount from line 4 or line 5, whichever is less			
Enter this amount on line 71 of Form NB428 or on line 50 in Part 4, Section NB428MJ, of Form T2203, whichever applies	Current year claim	<input style="width: 100px; height: 20px;" type="text"/>	6

Complete Part 2 if the amount of your **current-year claim** (line 6) is **less** than the **total credit available** (line 3) **and** you want to claim a carryback of the unused credit or calculate the amounts available to carry forward to future years. The carryback provisions allow you to apply unused credits against the total of your New Brunswick tax for the previous tax year. The credit you apply cannot be more than the total of your New Brunswick tax for that year. The maximum credit you may claim is \$15,000 per taxation year including any unused amounts from other years.

Part 2 – Carryback and amount available to carry forward to future years

Enter the amount from line 3	_____		7
Enter the amount from line 6	-		8
Line 7 minus line 8	Total unused credit available for carryback	=	9
Enter the amount you want to carryback to 2003	6170	-	• 10
Line 9 minus line 10	Unused New Brunswick small business investor tax credit available to carry forward to a future year	=	11

Certification

I certify that the information given on this form is correct and complete.

Signature _____

Date

Year	Month	Day									