

Nova Scotia Tax and Credits

NS428
T1 General – 2016

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – Nova Scotia non-refundable tax credits

		For internal use only	5602		
Basic personal amount		claim \$8,481	5804		1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,141)	5808 +		2
Spouse or common-law partner amount					
Base amount	9,329.00				
Minus: his or her net income from page 1 of your return	—				
Result: (if negative, enter "0")	=	(maximum \$8,481) ▶	5812 +		3
Amount for an eligible dependant					
Base amount	9,329.00				
Minus: his or her net income from line 236 of his or her return	—				
Result: (if negative, enter "0")	=	(maximum \$8,481) ▶	5816 +		4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820 +		5
Amount for young children					
(Complete the chart on the last page.)	Number of months 6372	× \$100 =	5823 +		6
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824 +		• 7
(amount from line 310 of your federal Schedule 1)			5828 +		• 8
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832 +		• 9
(amount from line 317 of your federal Schedule 1)			5829 +		• 10
Pension income amount		(maximum \$1,173)	5836 +		11
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840 +		12
Disability amount (for self)					
(Claim \$7,341 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844 +		13
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848 +		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852 +		15
Your tuition and education amounts [use and attach Schedule NS(S11)]			5856 +		16
Tuition and education amounts transferred from a child			5860 +		17
Amounts transferred from your spouse or common-law partner [use and attach Schedule NS(S2)]			5864 +		18
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868		19		
Enter \$1,637 or 3% of line 236 of your return, whichever is less .	—		20		
Line 19 minus line 20 (if negative, enter "0")	=		21		
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872 +		22		
Add lines 21 and 22.	5876 =		▶ +		23
Add lines 1 to 18, and line 23.			5880 =		24
Nova Scotia non-refundable tax credit rate			× 8.79%		25
Multiply line 24 by line 25.			5884 =		26
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	× 8.79% =		27		
Amount from line 17 of your federal Schedule 9	× 21% =	+	28		
Add lines 27 and 28.	5896 =		▶ +		29
Add lines 26 and 29.					
Enter this amount on line 42.			Nova Scotia non-refundable tax credits 6150 =		30

Continue on the next page.

Step 2 – Nova Scotia tax on taxable income

Enter your **taxable income** from line 260 of your return.

31

Complete the appropriate column depending on the amount on line 31.

	Line 31 is \$29,590 or less	Line 31 is more than \$29,590 but not more than \$59,180	Line 31 is more than \$59,180 but not more than \$93,000	Line 31 is more than \$93,000 but not more than \$150,000	Line 31 is more than \$150,000	
Enter the amount from line 31.						32
Line 32 minus line 33 (cannot be negative)	— 0.00	— 29,590.00	— 59,180.00	— 93,000.00	— 150,000.00	33
	=	=	=	=	=	34
	x 8.79%	x 14.95%	x 16.67%	x 17.5%	x 21%	35
Multiply line 34 by line 35.	=	=	=	=	=	36
Add lines 36 and 37.	+ 0.00	+ 2,601.00	+ 7,025.00	+ 12,662.00	+ 22,637.00	37
Nova Scotia tax on taxable income	=	=	=	=	=	38

Step 3 – Nova Scotia tax

Enter your Nova Scotia tax on taxable income from line 38.

39

Enter your Nova Scotia tax on split income from Form T1206.

6151 + 40

Add lines 39 and 40.

= 41

Enter your Nova Scotia non-refundable tax credits from line 30.

42

Nova Scotia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 43

Nova Scotia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 57.5% = 6154 + 44

Add lines 42 to 44.

▶ — 45

Line 41 minus line 45 (if negative, enter "0")

= 46

Nova Scotia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

x 57.5% = + 47

Add lines 46 and 47.

= 48

Enter the provincial foreign tax credit from Form T2036.

— 49

Line 48 minus line 49 (if negative, enter "0")

= 50

Nova Scotia low-income tax reduction

If you had a spouse or common-law partner on December 31, 2016, you both have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia 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.			51
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+	+	52
Add lines 51 and 52.	=	=	53
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	—	—	54
Line 53 minus line 54 (if negative, enter "0")	=	=	55
Add the amounts from line 55 in column 1 and column 2, if applicable.			
Enter the result on line 64 on the next page.	Adjusted family income		56

Continue on the next page.

Step 3 – Nova Scotia tax (continued)

Enter the amount from line 50 on the previous page.

57

Basic reduction	claim \$300	6195			58
Reduction for your spouse or common-law partner	claim \$300	6197	+		59
Reduction for an eligible dependant claimed on line 5816	claim \$300	6199	+		60
Add lines 58 to 60.	(maximum \$600)	=			61
Reduction for dependent children born in 1998 or later:					
Number of dependent children:					
(do not include a child claimed on line 60)	6099	×	\$165	=	62
Add lines 61 and 62.					63

Adjusted family income

Enter the amount from line 56 on the previous page.

Base amount	–	15,000.00			64
Line 64 minus line 65 (if negative, enter "0")	=				65
Applicable rate	×	5%			66
Multiply line 66 by line 67.	=				67
Line 63 minus line 68					68
(if negative, enter "0")					
Nova Scotia low-income tax reduction	=				69
Line 57 minus line 69 (if negative enter "0")					70

Political contribution tax credit

Nova Scotia political contributions made in 2016	6210	×	75% =	(max. \$750)	–	71
Line 70 minus line 71 (if negative, enter "0")					=	72

Food bank tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations.

	6098	×	25% =		–	73
Line 72 minus line 73 (if negative, enter "0")					=	74

Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV		×	20% =	(max. \$2,000)	6238	–	75
Line 74 minus line 75 (if negative, enter "0")					=		76

Equity tax credit

Enter the equity tax credit calculated on Form T1285.

Line 76 minus line 77 (if negative, enter "0")					–	77
					=	78

Age tax credit

Nova Scotia age tax credit

(If born in 1951 or earlier and your taxable income is less than \$24,000)		claim \$1,000	–	79
Line 78 minus line 79 (if negative, enter "0")				
Enter this result on line 428 of your return.		Nova Scotia tax	=	80

Nova Scotia volunteer firefighters and ground search and rescue tax credit

Volunteer firefighters and ground search and rescue tax credit

Enter this amount on line 479 of your return.	claim \$500	6228		81
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Details of amount for young children (If you need more space, attach a separate piece of paper.)

Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 on the first page.			=