

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

## Step 1 – Newfoundland and Labrador non-refundable tax credits

		For internal use only <b>5600</b>			
Basic personal amount		claim \$7,833 <b>5804</b>			1
Age amount (if born in 1945 or earlier) (use provincial worksheet)		(maximum \$4,340) <b>5808</b>	+		2
Spouse or common-law partner amount					
Base amount	7,041	00			
<b>Minus:</b> his or her net income from page 1 of your return	-				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$6,400) ▶ <b>5812</b>	+	3
Amount for an eligible dependant					
Base amount	7,041	00			
<b>Minus:</b> his or her net income from line 236 of his or her return	-				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$6,400) ▶ <b>5816</b>	+	4
Amount for infirm dependants age 18 or older (use provincial worksheet)			<b>5820</b>	+	5
CPP or QPP contributions:					
			(amount from line 308 of your federal Schedule 1) <b>5824</b>	+	•6
			(amount from line 310 of your federal Schedule 1) <b>5828</b>	+	•7
Employment Insurance premiums:					
			(amount from line 312 of your federal Schedule 1) <b>5832</b>	+	•8
			(amount from line 317 of your federal Schedule 1) <b>5829</b>	+	•9
Adoption expenses (read line 5833 in the forms book)			<b>5833</b>	+	10
Pension income amount (maximum \$1,000) (read line 5836 in the forms book)			<b>5836</b>	+	11
Caregiver amount (use provincial worksheet)			<b>5840</b>	+	12
Disability amount (for self) (read line 5844 in the forms book)			<b>5844</b>	+	13
Disability amount transferred from a dependant (use provincial worksheet)			<b>5848</b>	+	14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+	15
Your tuition and education amounts [attach Schedule NL(S11)]			<b>5856</b>	+	16
Tuition and education amounts transferred from a child			<b>5860</b>	+	17
Amounts transferred from your spouse or common-law partner [attach Schedule NL(S2)]			<b>5864</b>	+	18
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>		19	
Enter \$1,706 or 3% of net income from 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 calculated for line 5872 on the <i>Provincial Worksheet</i>		<b>5872</b>	+		22
Add lines 21 and 22.		<b>5876</b>	=	▶	23
Add lines 1 to 18, and 23.			<b>5880</b>	=	▶
Non-refundable tax credit rate				×	7.7% 25
Multiply line 24 by line 25.			<b>5884</b>	=	26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9			×	7.7% =	27
Amount from line 347 of your federal Schedule 9			×	14.4% =	28
Add lines 27 and 28.			<b>5896</b>	=	▶
Add lines 26 and 29.				+	29
Enter this amount on line 42.			<b>Newfoundland and Labrador non-refundable tax credits 6150</b>	=	30

Go to Step 2 on the next page. ➔

## Step 2 – Newfoundland and Labrador tax on taxable income

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

31

Use the amount at line 31 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 31 in the applicable column.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37. **Newfoundland and Labrador tax on taxable income**

	If line 31 is \$31,278 or less	If line 31 is more than \$31,278 but not more than \$62,556	If line 31 is more than \$62,556
	32	32	32
–	0 00 33	31,278 00 33	62,556 00 33
=	34	34	34
×	7.7% 35	12.65% 35	14.4% 35
=	36	36	36
+	0 00 37	2,408 00 37	6,365 00 37
=	38	38	38
	Go to Step 3.	Go to Step 3.	Go to Step 3.

## Step 3 – Newfoundland and Labrador tax

Enter your Newfoundland and Labrador tax on taxable income from line 38.

39

Enter your Newfoundland and Labrador tax on split income from Form T1206.

6151 + 40

Add lines 39 and 40.

= 41

Enter your Newfoundland and Labrador non-refundable tax credits from line 30.

42

NL dividend tax credit:

Eligible dividends paid **before** July 1, 2010

6173

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 +

43

NL overseas employment tax credit:

Amount from line 426 of federal Schedule 1

× 51.3% = 6153 +

44

NL minimum tax carryover:

Amount from line 427 of federal Schedule 1

× 51.3% = 6154 +

45

Add lines 42 to 45.

=

46

Line 41 minus line 46 (if negative, enter "0")

= 47

NL additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 51.3% =

+ 48

Add lines 47 and 48.

= 49

Enter the provincial foreign tax credit from Form T2036.

– 50

Line 49 minus line 50 (if negative, enter "0")

= 51

### Political contribution tax credit

Newfoundland and Labrador political contributions made in 2010

6175

52

Credit calculated for line 53 on the *Provincial Worksheet*

(maximum \$500)

– 53

Line 51 minus line 53 (if negative, enter "0")

= 54

### Labour-sponsored venture capital tax credit

Enter the credit amount from the Certificate(s) NL LSVC-1.

(read line 55 in the forms book) 6176 –

55

Line 54 minus line 55 (if negative, enter "0")

= 56

### Direct equity tax credit

Enter the credit amount from Form T1272.

– 57

Line 56 minus line 57 (if negative, enter "0")

= 58

### NL resort property investment tax credit

Enter the credit amount from Form T1297.

– 59

Line 58 minus line 59 (if negative, enter "0")

= 60

Continue on the next page. ➔

### Step 3 – Newfoundland and Labrador tax (continued)

#### Newfoundland and Labrador low-income tax reduction

If you had a spouse or common-law partner on December 31, 2010, you have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Enter the amount from line 60 on the previous page. \_\_\_\_\_ | 61

Unused low-income tax reduction from your spouse or common-law partner, if applicable **6186** – \_\_\_\_\_ | •62

Line 61 minus line 62 (if negative, enter "0") = \_\_\_\_\_ | 63

(If you claimed an amount on line 62, enter "0" on line 80.)

<b>Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction</b>	<b>Column 1 You</b>	<b>Column 2 Your spouse or common-law partner</b>
Enter the net income amount from line 236 of the return.	_____   64	_____   64
Total of the Universal Child Care Benefit repayment (line 213 of the return) and the registered disability savings plan income repayment (included on line 232)	+ _____   65	+ _____   65
Add lines 64 and 65.	= _____   66	= _____   66
Total of the Universal Child Care Benefit income (line 117 of the return) and registered disability savings plan income (line 125 of the return)	– _____   67	– _____   67
Line 66 minus line 67 (if negative, enter "0")	= _____   68	= _____   68
Add the amounts on line 68 in column 1 and column 2, if applicable. Enter the amount on line 75 below.	<b>Adjusted family income</b>	_____   69

Enter the amount from line 63 above. \_\_\_\_\_ | 70

Basic reduction	claim \$562 <b>6187</b>	_____   71
Reduction for your spouse or common-law partner	claim \$282 <b>6188</b> +	_____   72
Reduction for an eligible dependant claimed on line 5816	claim \$282 <b>6189</b> +	_____   73
Add lines 71, 72, and 73.	<b>(maximum \$844)</b>	= _____   74

#### Adjusted family income

Enter the amount from line 69 above.	_____   75	
If you claimed an amount on lines 72 or 73, enter <b>\$26,811</b> ; otherwise, enter <b>\$16,022</b> .	– _____   76	
Line 75 minus line 76 (if negative, enter "0")	= _____   77	
Applicable rate	× 16% _____   78	
Multiply line 77 by line 78.	= _____   79	
Line 74 minus line 79 (if negative, enter "0")	<b>Newfoundland and Labrador low-income tax reduction</b>	= _____   80
Line 70 minus line 80 (if negative, enter "0") Enter the result on line 428 of your return.	<b>Newfoundland and Labrador tax</b>	= _____   81

#### Unused low-income tax reduction that can be claimed by your spouse or common-law partner

Amount from line 80	_____   82
Amount from line 61	– _____   83
Line 82 minus line 83 (if negative, enter "0")	<b>Unused amount</b>
	= _____   84