



Prince Edward Island Tax and Credits

PE428
T1 General – 2013

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

Step 1 – Prince Edward Island non-refundable tax credits

		For internal use only	5601			
Basic personal amount		claim \$7,708	5804			1
Age amount (if born in 1948 or earlier) (use <i>Provincial Worksheet</i>)		(maximum \$3,764)	5808	+		2
Spouse or common-law partner amount						
Base amount	7,201.00					
Minus: his or her net income from page 1 of your return	–					
Result: (if negative, enter "0")	=	(maximum \$6,546)	5812	+		3
Amount for an eligible dependant						
Base amount	6,923.00					
Minus: his or her net income from line 236 of his or her return	–					
Result: (if negative, enter "0")	=	(maximum \$6,294)	5816	+		4
Amount for infirm dependants age 18 or older (use <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 \$1,000)	5836	+		11
Caregiver amount (use <i>Provincial Worksheet</i>)			5840	+		12
Disability amount (for self) (Claim \$6,890 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i>)			5844	+		13
Disability amount transferred from a dependant (use <i>Provincial Worksheet</i>)			5848	+		14
Teacher school supply amount		(maximum \$500)	5850	+		15
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		16
Your tuition and education amounts [attach Schedule PE(S11)]			5856	+		17
Tuition and education amounts transferred from a child			5860	+		18
Amounts transferred from your spouse or common-law partner [attach Schedule PE(S2)]			5864	+		19
Medical expenses:						
Amount from line 330 of your federal Schedule 1		5868		20		
Enter \$1,678 or 3% of line 236 of your return, whichever is less.	–			21		
Line 20 minus line 21 (if negative, enter "0")	=			22		
Allowable amount of medical expenses for other dependants (use <i>Provincial Worksheet</i>)		5872	+	23		
Add lines 22 and 23.		5876	=		+	24
Add lines 1 to 19, and line 24.				5880	=	25
Prince Edward Island non-refundable tax credit rate					×	9.8%
Multiply line 25 by line 26.				5884	=	27
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		× 9.8% =		28		
Amount from line 347 of your federal Schedule 9		× 16.7% =	+	29		
Add lines 28 and 29.		5896	=		+	30
Add lines 27 and 30.						
Enter this amount on line 43.		Prince Edward Island non-refundable tax credits	6150	=		31

Go to Step 2 on the next page. ➔

Step 2 – Prince Edward Island tax on taxable income

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

32

Complete the appropriate column depending on the amount on line 32.

	Line 32 is \$31,984 or less	Line 32 is more than \$31,984 but not more than \$63,969	Line 32 is more than \$63,969
Enter the amount from line 32.	33	33	33
Line 33 minus line 34 (cannot be negative)	34	34	34
Multiply line 35 by line 36.	35	35	35
	36	36	36
	37	37	37
	38	38	38
Add lines 37 and 38.	39	39	39
	Go to step 3.	Go to step 3.	Go to step 3.

Step 3 – Prince Edward Island tax

Enter your Prince Edward Island tax on taxable income from line 39.

40

Enter your Prince Edward Island tax on split income from Form T1206.

6151 + 41

Add lines 40 and 41.

= 42

Enter your Prince Edward Island non-refundable tax credits from line 31.

43

Prince Edward Island dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 44

Prince Edward Island overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 57.5% = 6153 + 45

Prince Edward Island minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 57.5% = 6154 + 46

Add lines 43 to 46.

= 47

Line 42 minus line 47 (if negative, enter "0")

= 48

Prince Edward Island additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 57.5% = + 49

Add lines 48 and 49.

= 50

P.E.I. surtax: (Amount from line 50 minus \$12,500) × 10% (if negative, enter "0")

= + 51

Add lines 50 and 51.

= 52

Prince Edward Island low-income tax reduction

If you had a spouse or common-law partner on December 31, 2013, 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.

Unused low-income tax reduction from your spouse or common-law partner, if applicable

6342 - 53

Line 52 minus line 53 (if negative, enter "0")

= 54

(If you claimed an amount on line 53, enter "0" on line 72.)

Adjusted family income for the calculation of the Prince Edward Island 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.	55	55
Universal child care benefit (UCCB) repayment: Enter the amount from line 213 of the return.	+ 56	+ 56
Add lines 55 and 56.	= 57	= 57
UCCB income: Enter the amount from line 117 of the return.	- 58	- 58
Line 57 minus line 58 (if negative, enter "0")	= 59	= 59
Add the amounts on line 59 in column 1 and column 2, if applicable. Enter the result on line 67 on the next page.	Adjusted family income	Adjusted family income
		60

