



# Prince Edward Island Tax and Credits

Form PE428  
2018

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.  
Claim only the credits that apply to you.

## Part A – Prince Edward Island non-refundable tax credits

	For internal use only	<b>5601</b>			
Basic personal amount	claim \$9,160	<b>5804</b>			1
Age amount (if born in 1953 or earlier) (use Worksheet PE428)	(maximum \$3,764)	<b>5808</b>	+		2
Spouse or common-law partner amount					
Base amount	8,558	00			
<b>Minus:</b> their net income from page 1 of your return	-				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$7,780)	▶ <b>5812</b>	+
					3
Amount for an eligible dependant					
Base amount	8,558	00			
<b>Minus:</b> their net income from line 236 of their return	-				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$7,780)	▶ <b>5816</b>	+
					4
Amount for infirm dependants age 18 or older (use Worksheet PE428)				<b>5820</b>	+
					5
Amount for young children (complete chart on last page)	Number of months	<b>6372</b>	× \$100 =	<b>5823</b>	+
					6
CPP or QPP contributions:					
Amount from line 308 of your federal Schedule 1				<b>5824</b>	+
					• 7
Amount from line 310 of your federal Schedule 1				<b>5828</b>	+
					• 8
Employment insurance premiums:					
Amount from line 312 of your federal Schedule 1				<b>5832</b>	+
					• 9
Amount from line 317 of your federal Schedule 1				<b>5829</b>	+
					• 10
Pension income amount			(maximum \$1,000)	<b>5836</b>	+
					11
Caregiver amount (use Worksheet PE428)				<b>5840</b>	+
					12
Disability amount (for self)					
(Claim <b>\$6,890</b> or, if you were under 18 years of age, use Worksheet PE428.)				<b>5844</b>	+
					13
Disability amount transferred from a dependant (use Worksheet PE428)				<b>5848</b>	+
					14
Teacher school supply amount			(maximum \$500)	<b>5850</b>	+
					15
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				<b>5852</b>	+
					16
Your tuition and education amounts ( <b>attach</b> Schedule PE(S11))				<b>5856</b>	+
					17
Tuition and education amounts transferred from a child				<b>5860</b>	+
					18
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule PE(S2))				<b>5864</b>	+
					19
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>			20
Enter \$1,678 or 3% of line 236 of your return, whichever is <b>less</b> .		-			21
Line 20 minus line 21 (if negative, enter "0")		=			22
Allowable amount of medical expenses for other dependants (use Worksheet PE428)		<b>5872</b>	+		23
Add lines 22 and 23.		<b>5876</b>	=		▶ +
					24
Add lines 1 to 19, and line 24.				<b>5880</b>	=
					25
Prince Edward Island non-refundable tax credit rate				×	<b>9.8%</b>
					26
Multiply line 25 by line 26.				<b>5884</b>	=
					27
Donations and gifts:					
Amount from line 16 of your federal Schedule 9		×	9.8% =		28
Amount from line 17 of your federal Schedule 9		×	16.7% =	+	29
Add lines 28 and 29.		<b>5896</b>	=		▶ +
					30
Add lines 27 and 30.					
Enter this amount on line 43.				<b>Prince Edward Island non-refundable tax credits</b>	<b>6150</b>
				=	31

Continue on the next page.



### Part C – Prince Edward Island tax (continued)

Enter the amount from line 53 on the previous page. 60

Basic reduction	claim \$350	6339		61
Age reduction for self	claim \$250	6336	+	62
Reduction for your spouse or common-law partner	claim \$350	6340	+	63
Age reduction for your spouse or common-law partner	claim \$250	6337	+	64
Reduction for an eligible dependant claimed on line 5816	claim \$350	6341	+	65
Reduction for dependent children born in 2000 or later				
Number of dependent children (do not include a child claimed on line 65)	6099	×	\$300 =	+
Add lines 61 to 66.				= 67

#### Adjusted family income

Enter the amount from line 59 on the previous page.				68
Base amount	-	17,000.00		69
Line 68 minus line 69 (if negative, enter "0")	=			70
Applicable rate	×	5%		71
Multiply line 70 by line 71.	=		▶ -	72
Line 67 minus line 72 (if negative, enter "0")				=
<b>Prince Edward Island low-income tax reduction</b>				▶ -
Line 60 minus line 73 (if negative, enter "0")				=
Enter the provincial foreign tax credit from Form T2036.				-
Line 74 minus line 75 (if negative, enter "0")				=

#### Political contribution tax credit

Prince Edward Island political contributions made in 2018	6338			77
Credit calculated for line 78 on Worksheet PE428	(maximum \$500)			-
Line 76 minus line 78 (if negative, enter "0")				=

#### Equity tax credit

Enter the equity tax credit from Certificate PE-ETC.	6350			80
Unused Prince Edward Island equity tax credit from your 2017 notice of assessment or reassessment	+			81
Line 80 plus line 81 (maximum \$7,000)				▶ -
Line 79 minus line 82 (if negative, enter "0")				=
Enter the result on <b>line 428</b> of your return.	<b>Prince Edward Island tax</b>			=

#### Prince Edward Island volunteer firefighter tax credit

Volunteer firefighter tax credit				
Enter this amount on <b>line 479</b> of your return.	claim \$500	6351		84

<b>Unused low-income tax reduction that can be claimed by your spouse or common-law partner</b>				
Amount from line 73				85
Amount from line 51	-			86
Line 85 minus line 86 (if negative, enter "0")	<b>Unused amount</b>			=

<b>Details of amount for young children</b> (If you need more space, attach additional pages.)				
Child's name	Relationship to you	Child's date of birth (Year Month Day)	Number of eligible months	
				+
				+
<b>Total number of eligible months for all children</b>				=
Enter this amount beside box 6372 in Part A.				