

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 – Nova Scotia non-refundable tax credits

| | | | | | |
|--|--|--|---------|--------------|--------|
| | For internal use only | 5602 | | | |
| Basic personal amount (use Worksheet NS428) | (maximum \$11,481) | 5804 | | | 1 |
| Age amount (if born in 1953 or earlier) (use Worksheet NS428) | (maximum \$5,606) | 5808 | + | | 2 |
| Spouse or common-law partner amount (use Worksheet NS428) | (maximum \$11,481) | 5812 | + | | 3 |
| Amount for an eligible dependant (use Worksheet NS428) | (maximum \$11,481) | 5816 | + | | 4 |
| Amount for infirm dependants age 18 or older (use Worksheet NS428) | | 5820 | + | | 5 |
| Amount for young children (Complete the chart on the last page of this form.) | 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 Worksheet NS428) | | 5840 | + | | 12 |
| Disability amount (for self) (Claim \$7,341 or, if you were under 18 years of age, use Worksheet NS428.) | | 5844 | + | | 13 |
| Disability amount transferred from a dependant (use Worksheet NS428) | | 5848 | + | | 14 |
| Interest paid on your student loans (amount from line 319 of your federal Schedule 1) | | 5852 | + | | 15 |
| Your tuition and education amounts (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 (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 Worksheet NS428) | | 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.

Part B – Nova Scotia tax on taxable incomeEnter your **taxable income** from line 260 of your return.

31

Use the amount from line 31 to decide which column to complete.

| | 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 | |
|---|--------------------------------|--|--|---|-----------------------------------|----|
| 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 |

Part C – 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 Worksheet NS428

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, 2018, you and your spouse or common-law partner need to decide who will claim the tax reduction 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 registered disability savings plan (RDSP) income repayment (included on line 232 of the return) | + | 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.

