



Prince Edward Island Tax and Credits

Form PE428
2022

Protected B when completed

You can claim the refundable tax credit in Part D even if you do not have to pay any tax. If it is more than the taxes you have to pay, you may get a refund for the difference.

Part A – Prince Edward Island tax on taxable income

Enter your **taxable income** from line 26000 of your return. _____ 1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$31,984 or less	Line 1 is more than \$31,984 but not more than \$63,969	Line 1 is more than \$63,969	
Amount from line 1				2
	– 0 00	– 31,984 00	– 63,969 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	4
	× 9.8%	× 13.8%	× 16.7%	5
Line 4 multiplied by the percentage from line 5	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 3,134 43	+ 7,548 36	7
Prince Edward Island tax on taxable income	=	=	=	8

Enter the amount from line 8 on line 55 and continue at line 9.

Part B – Prince Edward Island non-refundable tax credits

	Internal use	56010		
Basic personal amount	Claim \$11,250	58040		9
Age amount (if you were born in 1957 or earlier) (use Worksheet PE428)	(maximum \$3,764)	58080	+	10
Spouse or common-law partner amount:				
Base amount		10,510 00		11
Your spouse's or common-law partner's net income from line 23600 of their return		–		12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$9,555)	58120	=	▶ +
Amount for an eligible dependant:				
Base amount		10,510 00		14
Your eligible dependant's net income from line 23600 of their return		–		15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,555)	58160	=	▶ +
Amount for infirm dependants age 18 or older (use Worksheet PE428)			58200	+
Amount for young children (complete the chart at the end of page 2)	Number of months	58229	× \$100 =	58230
Add lines 9, 10, 13, and 16 to 18.				+
CPP or QPP contributions:				
Amount from line 30800 of your return		58240		•20
Amount from line 31000 of your return		58280	+	•21
Employment insurance premiums:				
Amount from line 31200 of your return		58300	+	•22
Amount from line 31217 of your return		58305	+	•23
Add lines 20 to 23.			=	▶ +
Line 19 plus line 24				=

Part B – Prince Edward Island non-refundable tax credits (continued)

Amount from line 25 of the previous page					26
Pension income amount	(maximum \$1,000)	58360	+		27
Children's wellness tax credit		58365	+		28
Caregiver amount (use Worksheet PE428)		58400	+		29
Add lines 26 to 29.			=		30
Disability amount for self (claim \$6,890 or, if you were under 18 years of age, use Worksheet PE428)		58440	+		31
Disability amount transferred from a dependant (use Worksheet PE428)		58480	+		32
Teacher school supply amount	(maximum \$500)	58500	+		33
Add lines 30 to 33.			=		34
Interest paid on your student loans (amount from line 31900 of your return)		58520	+		35
Your tuition and education amounts (attach Schedule PE(S11))		58560	+		36
Tuition and education amounts transferred from a child or grandchild		58600	+		37
Amounts transferred from your spouse or common-law partner (attach Schedule PE(S2))		58640	+		38
Add lines 34 to 38.			=		39
Medical expenses:					
Amount from line 33099 of your return		58689			40
Amount from line 23600 of your return		41			41
Applicable rate	x	3%			42
Line 41 multiplied by the percentage from line 42	=				43
Enter whichever is less: \$1,678 or the amount on line 43.		-			44
Line 40 minus line 44 (if negative, enter "0")		=			45
Allowable amount of medical expenses for other dependants (use Worksheet PE428)		58729	+		46
Line 45 plus line 46		58769	=		47
Line 39 plus line 47				▶	48
Prince Edward Island non-refundable tax credit rate			x	9.8%	49
Line 48 multiplied by the percentage from line 49		58840	=		50
Donations and gifts:					
Amount from line 13 of your federal Schedule 9			x 9.8% =		51
Amount from line 14 of your federal Schedule 9			x 16.7% =	+	52
Line 51 plus line 52		58969	=		53
Line 50 plus line 53				▶	54
Enter this amount on line 58.		Prince Edward Island non-refundable tax credits	61500	=	

Details of amount for young children (if you need more space, attach additional pages)

Child's name	Relationship to you	Date of birth (Year Month Day)	Number of eligible months
			+
			+
Total number of eligible months for all children			=

Enter the total number of months on line 58229 of page 1.

