

Part A – Nova Scotia 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 \$29,590 or less	Line 1 is more than \$29,590 but not more than \$59,180	Line 1 is more than \$59,180 but not more than \$93,000	Line 1 is more than \$93,000 but not more than \$150,000	Line 1 is more than \$150,000	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 29,590 00	– 59,180 00	– 93,000 00	– 150,000 00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 8.79%	× 14.95%	× 16.67%	× 17.5%	× 21%	5
	=	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 2,600 96	+ 7,024 67	+ 12,662 46	+ 22,637 46	7
Nova Scotia tax on taxable income	=	=	=	=	=	8

Enter the amount from line 8 on line 49 and continue at line 9.

Part B – Nova Scotia non-refundable tax credits

Basic personal amount (use Worksheet NS428)	Internal use 56020 (maximum \$11,481) 58040			9
Age amount (if you were born in 1957 or earlier) (use Worksheet NS428)	(maximum \$5,606) 58080	+		10
Spouse or common-law partner amount (use Worksheet NS428)	(maximum \$11,481) 58120	+		11
Amount for an eligible dependant (use Worksheet NS428)	(maximum \$11,481) 58160	+		12
Amount for infirm dependants age 18 or older (use Worksheet NS428)	58200	+		13
Amount for young children (complete the chart on the last page of this form)	Number of months 58229	× \$100 = 58230	+	14
Add lines 9 to 14.			=	15
CPP or QPP contributions:				
Amount from line 30800 of your return	58240		•16	
Amount from line 31000 of your return	58280	+	•17	
Employment insurance premiums:				
Amount from line 31200 of your return	58300	+	•18	
Amount from line 31217 of your return	58305	+	•19	
Add lines 16 to 19.	=		▶ +	20
Line 15 plus line 20			=	21
Pension income amount	(maximum \$1,173) 58360	+		22
Caregiver amount (use Worksheet NS428)	58400	+		23
Add lines 21 to 23.			=	24
Disability amount for self (claim \$7,341 or, if you were under 18 years of age, use Worksheet NS428)	58440	+		25
Disability amount transferred from a dependant (use Worksheet NS428)	58480	+		26
Add lines 24 to 26.			=	27

Part B – Nova Scotia non-refundable tax credits (continued)

Amount from line 27 of the previous page										28
Interest paid on your student loans (amount from line 31900 of your return)						58520	+			29
Your tuition and education amounts (attach Schedule NS(S11))						58560	+			30
Tuition and education amounts transferred from a child or grandchild						58600	+			31
Amounts transferred from your spouse or common-law partner (attach Schedule NS(S2))						58640	+			32
Add lines 28 to 32.							=			33
Medical expenses:										
Amount from line 33099 of your return						58689				34
Amount from line 23600 of your return						35				35
Applicable rate			x			3%				36
Line 35 multiplied by the percentage from line 36			=							37
Enter whichever is less : \$1,637 or the amount on line 37.										38
Line 34 minus line 38 (if negative, enter "0")			=							39
Allowable amount of medical expenses for other dependants (use Worksheet NS428)						58729	+			40
Line 39 plus line 40						58769	=			41
Line 33 plus line 41									58800	42
Nova Scotia non-refundable tax credit rate							x		8.79%	43
Line 42 multiplied by the percentage from line 43						58840	=			44
Donations and gifts:										
Amount from line 13 of your federal Schedule 9							x	8.79%	=	45
Amount from line 14 of your federal Schedule 9							x	21%	=	46
Line 45 plus line 46						58969	=			47
Line 44 plus line 47										48
Enter this amount on line 52.						Nova Scotia non-refundable tax credits			61500	=

Part C – Nova Scotia tax

Nova Scotia tax on taxable income from line 8										49
Nova Scotia tax on split income (complete Form T1206)						61510	+			50
Line 49 plus line 50							=			51
Nova Scotia non-refundable tax credits from line 48										52
Nova Scotia dividend tax credit (use Worksheet NS428)						61520	+			53
Nova Scotia minimum tax carryover:										
Amount from line 40427 of your return							x	57.5%	=	54
Add lines 52 to 54.							=			55
Line 51 minus line 55 (if negative, enter "0")							=			56
Nova Scotia additional tax for minimum tax purposes:										
Amount from line 118 of Form T691							x	57.5%	=	57
Line 56 plus line 57							=			58
Provincial foreign tax credit (complete Form T2036)							=			59
Line 58 minus line 59 (if negative, enter "0")							=			60

Part C – Nova Scotia tax (continued)**Nova Scotia low-income tax reduction**

If you had a spouse or common-law partner on December 31, 2022, you and your spouse or common-law partner need to decide who will claim the tax reduction for your family.

Adjusted family income calculation for the Nova Scotia low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner
Net income from line 23600 of the return		61
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	62
Line 61 plus line 62	=	63
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	64
Line 63 minus line 64 (if negative, enter "0")	=	65
Add the amounts from line 65 of columns 1 and 2. Enter this amount on line 74.	Adjusted family income	66
Amount from line 60 of the previous page		67
Basic reduction Claim \$300 61950		68
Reduction for spouse or common-law partner Claim \$300 61970 +		69
Reduction for an eligible dependant claimed on line 58160 Claim \$300 61990 +		70
Add lines 68 to 70. (maximum \$600)	=	71
Reduction for dependent children born in 2004 or later: Number of dependent children (do not include a child claimed on line 70) 60999 × \$165 =	+	72
Line 71 plus line 72	=	73
Adjusted family income: Amount from line 66 above		74
Base amount - 15,000.00		75
Line 74 minus line 75 (if negative, enter "0")	=	76
Applicable rate × 5%		77
Line 76 multiplied by the percentage from line 77	=	78
Line 73 minus line 78 (if negative, enter "0") Nova Scotia low-income tax reduction	=	79
Line 67 minus line 79 (if negative enter "0")	=	80
Nova Scotia political contribution tax credit: Total political contributions made in 2022 62100 × 75% = (maximum \$750)		81
Line 80 minus line 81 (if negative, enter "0")	=	82
Food bank tax credit for farmers: Enter the amount of qualifying donations that have also been claimed as charitable donations. 62150 × 25% =		83
Line 82 minus line 83 (if negative, enter "0")	=	84

Part C – Nova Scotia tax (continued)

Amount from line 84 of the previous page			85
Labour-sponsored venture capital tax credit:			
Cost of shares from Form NSLSV		× 20% = (maximum \$2,000)	62180
Line 85 minus line 86 (if negative, enter "0")	=		87
Equity tax credit (complete Form T1285)	-		88
Line 87 minus line 88 (if negative, enter "0")	=		89
Innovation equity tax credit (complete Form T225)	-		90
Line 89 minus line 90 (if negative, enter "0")	=		91
Venture capital tax credit (complete Form T224)	-		92
Line 91 minus line 92 (if negative, enter "0")	=		93
Age tax credit (if you were born in 1957 or earlier and your taxable income is less than \$24,000)		Claim \$1,000	94
Line 93 minus line 94 (if negative, enter "0")			95
Enter this amount on line 42800 of your return.		Nova Scotia tax	

Details of amount for young children (If you need more space, attach a separate piece of paper.)

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.

See the privacy notice on your return.