

Part A – Newfoundland and Labrador 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 \$39,147 or less	Line 1 is more than \$39,147 but not more than \$78,294	Line 1 is more than \$78,294 but not more than \$139,780	Line 1 is more than \$139,780 but not more than \$195,693	
Amount from line 1					2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 39,147 00	– 78,294 00	– 139,780 00	3
	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 8.7%	× 14.5%	× 15.8%	× 17.8%	5
	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 3,405 79	+ 9,082 10	+ 18,796 89	7
Newfoundland and Labrador tax on taxable income	=	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 63 and continue at line 16.

	Line 1 is more than \$195,693 but not more than \$250,000	Line 1 is more than \$250,000 but not more than \$500,000	Line 1 is more than \$500,000 but not more than \$1,000,000	Line 1 is more than \$1,000,000	
Amount from line 1					9
Line 9 minus line 10 (cannot be negative)	– 195,693 00	– 250,000 00	– 500,000 00	– 1,000,000 00	10
	=	=	=	=	11
Line 11 multiplied by the percentage from line 12	× 19.8%	× 20.8%	× 21.3%	× 21.8%	12
	=	=	=	=	13
Line 13 plus line 14	+ 28,749 41	+ 39,502 19	+ 91,502 19	+ 198,002 19	14
Newfoundland and Labrador tax on taxable income	=	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 63 and continue at line 16.

Part B – Newfoundland and Labrador non-refundable tax credits

	Internal use	56000		
Basic personal amount	Claim \$9,803	58040		16
Age amount (if you were born in 1957 or earlier) (use Worksheet NL428)	(maximum \$6,258)	58080	+	17
Spouse or common-law partner amount:				
Base amount		8,813 00		18
Your spouse's or common-law partner's net income from line 23600 of their return		–		19
Line 18 minus line 19 (if negative, enter "0")	(maximum \$8,011)	58120	=	
			▶ +	20
Amount for an eligible dependant:				
Base amount		8,813 00		21
Your eligible dependant's net income from line 23600 of their return		–		22
Line 21 minus line 22 (if negative, enter "0")	(maximum \$8,011)	58160	=	
			▶ +	23
Amount for infirm dependants age 18 or older (use Worksheet NL428)		58200	+	24
Add lines 16, 17, 20, 23, and 24.			=	25

Part B – Newfoundland and Labrador non-refundable tax credits (continued)

Amount from line 25 of the previous page					26
CPP or QPP contributions:					
Amount from line 30800 of your return	58240		•	27	
Amount from line 31000 of your return	58280	+		28	
Employment insurance premiums:					
Amount from line 31200 of your return	58300	+		29	
Amount from line 31217 of your return	58305	+		30	
Volunteer firefighters' amount	58315	+		31	
Search and rescue volunteers' amount	58316	+		32	
Child care amount	58320	+		33	
Adoption expenses	58330	+		34	
Add lines 27 to 34.	=		▶	+	35
Line 26 plus line 35				=	36
Pension income amount	(maximum \$1,000)	58360	+		37
Caregiver amount (use Worksheet NL428)		58400	+		38
Add lines 36 to 38.		=			39
Disability amount for self (claim \$6,615 or, if you were under 18 years of age, use Worksheet NL428)		58440	+		40
Disability amount transferred from a dependant (use Worksheet NL428)		58480	+		41
Add lines 39 to 41.		=			42
Interest paid on your student loans (amount from line 31900 of your return)		58520	+		43
Your tuition and education amounts (attach Schedule NL(S11))		58560	+		44
Tuition and education amounts transferred from a child or grandchild		58600	+		45
Amounts transferred from your spouse or common-law partner (attach Schedule NL(S2))		58640	+		46
Add lines 42 to 46.		=			47
Medical expenses:					
Amount from line 33099 of your return	58689			48	
Amount from line 23600 of your return		49			
Applicable rate	x	3%		50	
Line 49 multiplied by the percentage from line 50	=			51	
Enter whichever is less : \$2,135 or the amount on line 51.		–		52	
Line 48 minus line 52 (if negative, enter "0")		=		53	
Allowable amount of medical expenses for other dependants (use Worksheet NL428)	58729	+		54	
Line 53 plus line 54	58769	=		▶	+
Line 47 plus line 55		58800	=		56
Newfoundland and Labrador non-refundable tax credit rate		x		8.7%	57
Line 56 multiplied by the percentage from line 57		58840	=		58
Donations and gifts:					
Amount from line 13 of your federal Schedule 9		x	8.7%	=	59
Amount from line 14 of your federal Schedule 9		x	21.8%	=	+
Line 59 plus line 60	58969	=		▶	+
Line 58 plus line 61					
Enter this amount on line 66.	Newfoundland and Labrador non-refundable tax credits	61500	=		62

[illegible]

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 this tax reduction for your family. Any unused amount from line 108 can be claimed by the other spouse or common-law partner on line 86 of their Form NL428.

Unused low-income tax reduction from your spouse or common-law partner: Amount from line 108 of your spouse's or common-law partner's Form NL428, if any	61860 —	• 86
Line 85 minus line 86 (if negative, enter "0")	=	87

If you are claiming an amount on line 86, enter the amount from line 87 on line 94, enter "0" on line 104, and continue on line 105. **If not**, continue on the next page.

Part C – Newfoundland and Labrador tax (continued)

Adjusted family income calculation for the Newfoundland and Labrador low-income tax reduction		Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return				88
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)		+	+	89
Line 88 plus line 89		=	=	90
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)		-	-	91
Line 90 minus line 91 (if negative, enter "0")		=	=	92
Add the amounts from line 92 of columns 1 and 2. Enter this amount on line 99.		Adjusted family income		93
Amount from line 87 of the previous page				
Basic reduction	Claim \$886	61870		95
Reduction for spouse or common-law partner	Claim \$494	61880	+	96
Reduction for an eligible dependant claimed on line 58160	Claim \$494	61890	+	97
Add lines 95 to 97.	(maximum \$1,380)	=		98
Adjusted family income: Amount from line 93				99
If you claimed an amount on line 96 or line 97, enter \$35,842; if not , enter \$21,196.		-		100
Line 99 minus line 100 (if negative, enter "0")		=		101
Applicable rate		x	16%	102
Line 101 multiplied by the percentage from line 102		=		103
Line 98 minus line 103 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction	=		104
Line 94 minus line 104 (if negative, enter "0") Enter this amount on line 42800 of your return.	Newfoundland and Labrador tax			105
Unused low-income tax reduction that your spouse or common-law partner can claim				
Amount from line 104 above				106
Amount from line 85 of the previous page		-		107
Line 106 minus line 107 (if negative, enter "0")	Unused amount	=		108

See the privacy notice on your return.