

## 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					<b>2</b>
Line 2 minus line 3 (cannot be negative)	- 0 00	- 39,147 00	- 78,294 00	- 139,780 00	<b>3</b>
	=	=	=	=	<b>4</b>
Line 4 multiplied by the percentage from line 5	x 8.7%	x 14.5%	x 15.8%	x 17.8%	<b>5</b>
	=	=	=	=	<b>6</b>
Line 6 plus line 7	+ 0 00	+ 3,405 79	+ 9,082 10	+ 18,796 89	<b>7</b>
<b>Newfoundland and Labrador tax on taxable income</b>	=	=	=	=	<b>8</b>

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					<b>9</b>
Line 9 minus line 10 (cannot be negative)	- 195,693 00	- 250,000 00	- 500,000 00	- 1,000,000 00	<b>10</b>
	=	=	=	=	<b>11</b>
Line 11 multiplied by the percentage from line 12	x 19.8%	x 20.8%	x 21.3%	x 21.8%	<b>12</b>
	=	=	=	=	<b>13</b>
Line 13 plus line 14	+ 28,749 41	+ 39,502 19	+ 91,502 19	+ 198,002 19	<b>14</b>
<b>Newfoundland and Labrador tax on taxable income</b>	=	=	=	=	<b>15</b>

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





## Part C – Newfoundland and Labrador tax (continued)

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

See the privacy notice on your return.