

Use these charts to do the calculations you may need to complete Form NS428, *Nova Scotia Tax*, and Form NS479, *Nova Scotia Credits*. You can find more information about completing these charts on pages 1 to 6 of the forms book.

Keep this *Provincial Worksheet* for your records. **Do not attach** it to the return you send us.

**Line 5808 – Age amount**

Maximum amount			3,531   00	1
Your net income from line 236 of your return				2
Base amount	-	26,284   00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form NS428.	=			7

**Line 5816 – Amount for an eligible dependant**

Base amount			6,754   00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 of Form NS428, \$6,140 or the amount on line 3, whichever is <b>less</b> .	=			3

**Line 5820 – Amount for infirm dependants age 18 or older**

Complete this calculation for each dependant.

Base amount			7,231   00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,386, enter \$2,386)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5820 of Form NS428, the total amount claimed for **all** dependants.

**Line 5840 – Caregiver amount**

Complete this calculation for each dependant.

Base amount			15,837   00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,176, enter \$4,176)	=			3
If you claimed this dependant on line 5816, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5840 of Form NS428, the total amount claimed for **all** dependants.

**Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2005)**  
(see line 5844 on page 2 of the forms book)

Maximum supplement			2,941   00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,000   00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 of Form NS428, **the amount on line 5 plus \$4,293** (maximum claim \$7,234), **unless** this chart is being completed for the claim on line 5848.

## Provincial Worksheet *(continued)*

### Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

4,293	00	1
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If the dependant was **under age 18** on December 31, 2005, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age **18 or older**, enter "0".

+		2
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Add lines 1 and 2

=		3
---	--	---

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NS428

+		4
---	--	---

Add lines 3 and 4

=		5
---	--	---

Dependant's taxable income (from line 260 of his or her return)

-		6
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Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")

-		6
---	--	---

Enter, on line 5848 of Form NS428, the amount on line 3 or line 7, whichever is **less**.

=		7
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Enter on line 5848 the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same province or territory, special rules may apply. Call us to determine the amount you can claim.

### Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant

		1
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Enter \$1,637 or 3% of dependant's net income (from line 236 of his or her return), whichever is **less**

-		2
---	--	---

Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)

=		3
---	--	---

Enter, on line 5872 of Form NS428, the total amount claimed for **all** dependants.

### Line 2 – Nova Scotia political contribution tax credit

Determine the amount to enter on line 2 of Form NS479 as follows:

- for contributions of **\$100 or less**, complete Column 1 below;
- for contributions of **more than \$100 but not more than \$550**, complete Column 2 below;
- for contributions of **more than \$550 but not more than \$1,150**, complete Column 3 below; or
- for contributions of **more than \$1,150**, enter \$500 on line 2.

Enter your total contributions

	Column 1	
-	0	00

	Column 2	
-	100	00

	Column 3	
-	550	00

Line 1 minus line 2

=		
---	--	--

=		
---	--	--

=		
---	--	--

Multiply line 3 by line 4

x	75%	
---	-----	--

x	50%	
---	-----	--

x	33.33%	
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Line 5 plus line 6

+	0	00
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+	75	00
---	----	----

+	300	00
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Enter the result on line 2 of Form NS479

=		
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=		
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=		
---	--	--

### Lines 14 to 16 – Equity tax credit available to carry back to previous years

Amount from line 9 of Form NS479

		1
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Amount from line 13 of Form NS479

-		2
---	--	---

Line 1 minus line 2 (if negative, enter "0")

=		3
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Enter, on line 14 of Form NS479, any part of the amount from line 3 you want to carry back to 2004 to reduce your Nova Scotia tax. Enter on line 15 the amount you would like to carry back to 2003 and, on line 16, the amount you would like to carry back to 2002.