

Complete this form and **attach a copy** of it to your return. For details, see the *Provincial Worksheet* and pages 1 to 6 in the forms book.

Step 1 – Nova Scotia tax on taxable income

Enter your **taxable income** from line 260 of your return _____ | _____ | **1**

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

	If line 1 is \$29,590 or less	If line 1 is more than \$29,590, but not more than \$59,180	If line 1 is more than \$59,180, but not more than \$93,000	If line 1 is more than \$93,000	
_____	0 00	29,590 00	59,180 00	93,000 00	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
_____	x 8.79%	x 14.95%	x 16.67%	x 17.5%	4
_____	=	=	=	=	5
Multiply line 4 by line 5	=	=	=	=	6
_____	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	7
Add lines 6 and 7	=	=	=	=	8
Go to Step 2	Nova Scotia tax on taxable income				

Step 2 – Nova Scotia non-refundable tax credits

	For internal use only	5602		
Basic personal amount		claim \$7,231	5804	9
Age amount (if born in 1941 or earlier)	(use provincial worksheet)	5808	+	10
Spouse or common-law partner amount				
Base amount	6,754 00			
Minus: his or her net income from page 1 of your return	=			
Result: (if negative, enter "0")	=	(maximum \$6,140) ▶	5812	+
Amount for an eligible dependant	(use provincial worksheet)	5816	+	11
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820	+	12
Amount for young children	Number of months 6372 × \$100 =	5823	+	13
Canada Pension Plan or Quebec Pension Plan contributions:				
_____ (amount from line 308 of your federal Schedule 1)		5824	+	14
_____ (amount from line 310 of your federal Schedule 1)		5828	+	15
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5832	+	16
Pension income amount (maximum \$1,000)	(see line 5836 in the forms book)	5836	+	17
Caregiver amount	(use provincial worksheet)	5840	+	18
Disability amount (for self)	(see line 5844 in the forms book)	5844	+	19
Disability amount transferred from a dependant	(use provincial worksheet)	5848	+	20
Sport and recreational expenses for children	(see line 5849 in the forms book)	5849	+	21
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852	+	22
Your tuition and education amounts	[attach Schedule NS(S11)]	5856	+	23
Tuition and education amounts transferred from a child		5860	+	24
Amounts transferred from your spouse or common-law partner	[attach Schedule NS(S2)]	5864	+	25
Medical expenses from line 330 of your federal Schedule 1	5868	27		
Enter \$1,637 or 3% of line 236, whichever is less	=	28		
Line 27 minus line 28 (if negative, enter "0")	=	29		
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872	+	30	
Add lines 29 and 30	5876	=	▶ +	31
Add lines 9 through 26, and line 31		5880	=	32
Non-refundable tax credit rate			x 8.79%	33
Multiply line 32 by line 33		5884	=	34
Donations and gifts:				
Amount from line 345 of your federal Schedule 9		x 8.79% =		35
Amount from line 347 of your federal Schedule 9		x 17.5% =	+	36
Add lines 35 and 36		5896	=	37
Add lines 34 and 37		Nova Scotia non-refundable tax credits 6150 =		38

Step 3 – Nova Scotia tax

Enter your Nova Scotia tax on taxable income from line 8					39
Enter your Nova Scotia tax on split income, if applicable, from Form T1206	6151	+			• 40
Add lines 39 and 40		=			41
Enter your Nova Scotia non-refundable tax credits from line 38				42	
Nova Scotia dividend tax credit:					
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>	6152	+			• 43
Nova Scotia overseas employment tax credit:					
Amount from line 426 of federal Schedule 1		× 57.5% =	6153	+	• 44
Nova Scotia minimum tax carryover:					
Amount from line 427 of federal Schedule 1		× 57.5% =	6154	+	• 45
Add lines 42 through 45		=			▶ 46
Line 41 minus line 46 (if negative, enter "0")		=			47
Nova Scotia additional tax for minimum tax purposes:					
Amount from line 117 of Form T691		× 57.5% =		+	48
Add lines 47 and 48		=			49
Nova Scotia surtax:					
(Amount from line 49		minus \$10,000) × 10% (if negative, enter "0")		+	50
Add lines 49 and 50		=			51
Enter the provincial foreign tax credit from Form T2036				-	52
Line 51 minus line 52		=			53
Nova Scotia low-income tax reduction					
If you had a spouse or common-law partner on December 31, 2006, you have to agree on who will claim the tax reduction as only one of you can make this claim for your family.					
Basic reduction	claim \$300	6195			54
Reduction for spouse or common-law partner	claim \$300	6197	+		55
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199	+		56
Reduction for dependent children born in 1988 or later:					
Number of dependent children	6099	× \$165 =		+	57
Add lines 54 through 57				=	58
Enter your net income from line 236 of your return					59
Enter your spouse or common-law partner's net income from page 1 of your return		+			60
Add lines 59 and 60		=			61
Universal Child Care Benefit income					
Enter the amount from line 117 of your return or your spouse or common-law partner's return		-			62
Net family income: Line 61 minus line 62		=			63
Base amount		-	15,000 00		64
Line 63 minus line 64 (if negative, enter "0")		=			65
Applicable rate		×	5%		66
Multiply line 65 by line 66		=		▶	- 67
Line 58 minus line 67 (if negative, enter "0")					
				▶	- 68
				=	69
Political contribution tax credit					
Nova Scotia political contributions made in 2006	6210				70
Credit calculated for line 71 on the <i>Provincial Worksheet</i>			(maximum \$500)	-	71
Line 69 minus line 71 (if negative, enter "0")		=			72
Labour-sponsored venture capital tax credit					
Cost of shares from Form NSLSV		× 20% = (max \$1,000)	6238	-	• 73
Line 72 minus line 73 (if negative, enter "0")				=	74
Post-secondary graduate tax credit					
Post-secondary graduate tax credit (see line 75 in the forms book)	claim \$1,000	6377	-		75
Line 74 minus line 75 (if negative, enter "0")		=			76
Equity tax credit					
Enter the equity tax credit calculated on Form T1285				-	77
Line 76 minus line 77 (if negative, enter "0")					
Enter this amount on line 428 of your return				=	78
					Nova Scotia tax