

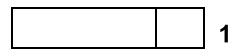
**NOUVELLE-ÉCOSSE** 

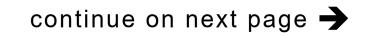
# Nova Scotia Tax and Credits

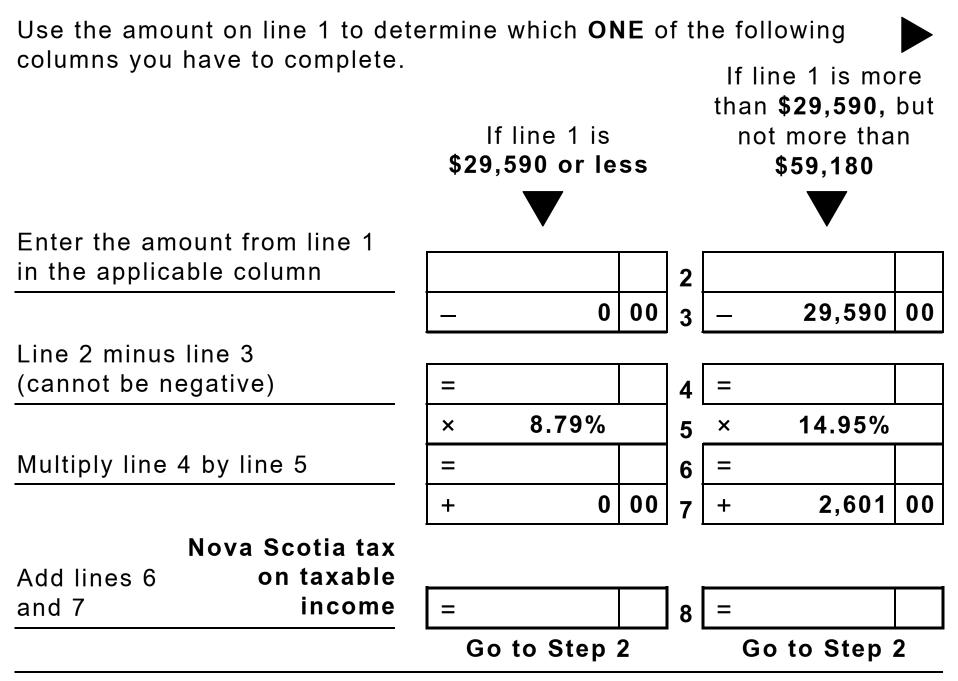
Complete this form and **attach a copy** of it to your return. For details, see the "Provincial Worksheet" and pages 5003-N - 2 to 26 [1 to 6] in the forms book.

## Step 1 – Nova Scotia tax on taxable income

Enter your **taxable income** from line 260 of your return



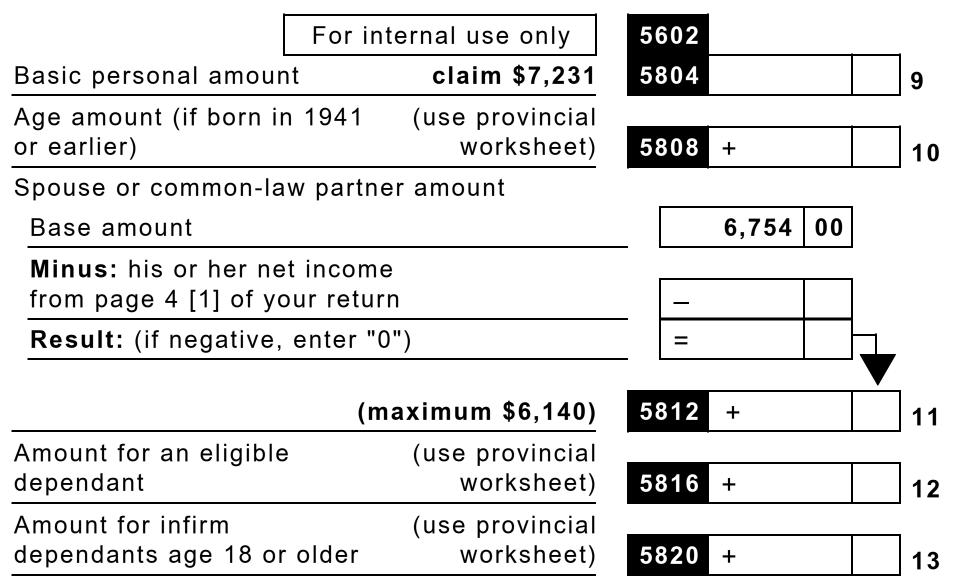




NS428 – 2

Use the amount on line 1 to determine which **ONE** If line 1 is more of the following columns than **\$59,180**, but you have to complete. If line 1 is more not more than \$93,000 than **\$93,000** Enter the amount from line 1 in the applicable column 2 59,180 93,000 00 00 3 Line 2 minus line 3 (cannot be negative) = 4 = 16.67% 17.5% X X 5 Multiply line 4 by line 5 = = 6 7,025 00 12,662 00 +7 +Nova Scotia tax on taxable Add lines 6 and 7 income = 8 = Go to Step 2 Go to Step 2 continue on next page 🔶

## Step 2 – Nova Scotia non-refundable tax credits

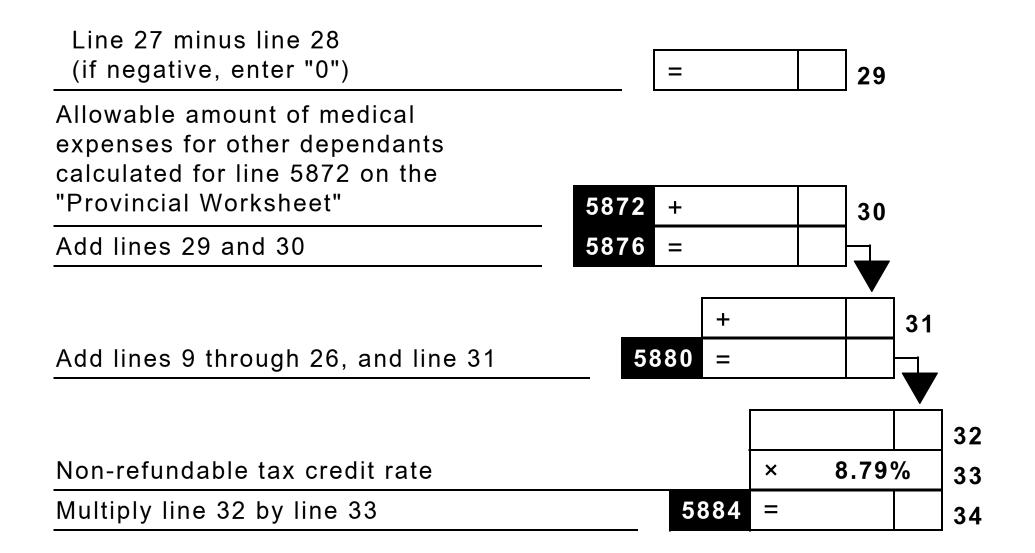


#### Amount for young children (see line 5823 in the forms book)

(	,		
Number of months 6	<b>372</b> × \$100	= 5823 +	
Canada Pension Plan or Quebec Pension Plan contributions:	amount fr) line 308 of yo federal Schedule	our	
(amount from line 310 of your federal Schedu	le 1)	5828 +	
Employment Insurance premiums	(amount from line 3) of your fede Schedule	eral	
Pension income amoun (maximum \$1,000)	N N		
Caregiver amount (use	provincial workshe	et) 5840 +	
Disability amount (for self)	(see line 58) in the forms bo		

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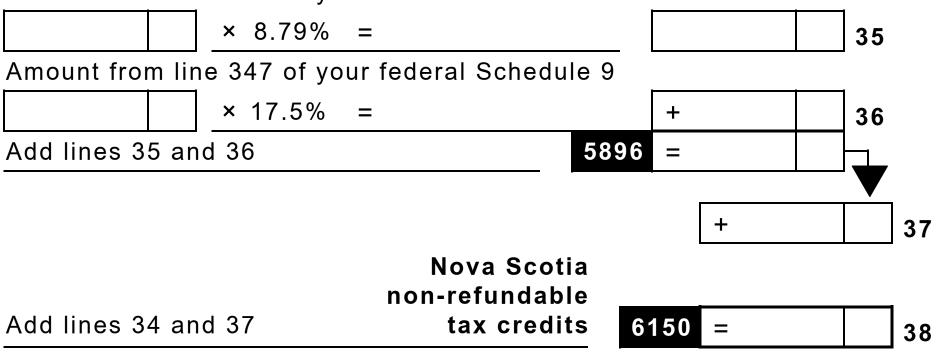
	rovincial rksheet) 5848 + 21
Sport and recreational (see li expenses for children in the form	ne 5849 ns book) <b>5849 + 22</b>
Interest paid on (amount from line your student loans your federal Sche	
Your tuition and education amounts Schedule N	[attach IS(S11)] 5856 + 24
Tuition and education amounts transfer from a child	rred 5860 + 25
Amounts transferredfrom your spouse orcommon-law partnerSchedule	[attach NS(S2)] 5864 + 26
Medical expenses from line 330 of your federal Schedule 1	5868 27
Enter \$1,637 or 3% of line 236, whichever is <b>less</b>	28



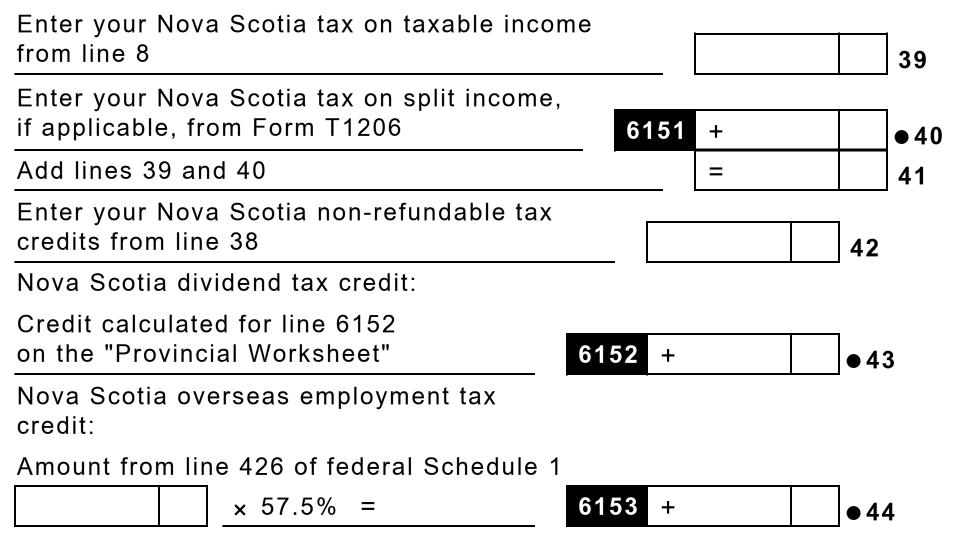
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Donations and gifts:

Amount from line 345 of your federal Schedule 9



## Step 3 – Nova Scotia tax



Nova Scotia minimum tax carryover:

Amount from line 427 of federal Schedule 1

Add lines 42 through 45=Line 41 minus line 46 (if negative, enter "0")=Nova Scotia additional tax for minimum tax purposes:Amount from line 117 of Form T691 $\checkmark$ 57.5% =Add lines 47 and 48Nova Scotia surtax:(Amount from line 49 $10\%$ (if negative, enter "0") $\star$ 10% (if negative, enter "0")	× 57.5% = 6154 +		●45
Line 41 minus line 46 (if negative, enter "0")=47Nova Scotia additional tax for minimum tax purposes:=47Amount from line 117 of Form T691+48Add lines 47 and 48=49Nova Scotia surtax: (Amount from line 49 minus \$10,000) $\times 10\%$ (if negative, enter "0")+50	Add lines 42 through 45 =		1
Line 41 minus line 46 (if negative, enter "0")=47Nova Scotia additional tax for minimum tax purposes:=47Amount from line 117 of Form T691+48Add lines 47 and 48=49Nova Scotia surtax: (Amount from line 49 minus \$10,000) $\times 10\%$ (if negative, enter "0")+50			
Nova Scotia additional tax for minimum tax purposes:Amount from line 117 of Form T691 $\times$ 57.5% =Add lines 47 and 48Nova Scotia surtax:(Amount from line 49 $\times$ 10% (if negative, enter "0")		_	46
purposes:Amount from line 117 of Form T691	Line 41 minus line 46 (if negative, enter "0")	=	47
× 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 47 and 48 = 49   Add lines 47 and 48 = 49   Nova Scotia surtax: (Amount from line 49 minus \$10,000)   × 10% (if negative, enter "0") + 50	Amount from line 117 of Form T691		
Nova Scotia surtax:   (Amount from line 49   × 10% (if negative, enter "0")	× 57.5% =	+	48
(Amount from line 49 minus \$10,000) × 10% (if negative, enter "0") + 50	Add lines 47 and 48	=	49
× 10% (if negative, enter "0") + 50	Nova Scotia surtax:		
	(Amount from line 49 minus \$10,000)	·	
	× 10% (if negative, enter "0")	+	50
Add lines 49 and 50 = 51	Add lines 49 and 50	=	51

Enter the provincial foreign tax credit from Form T2036

Line 51 minus line 52

### 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.

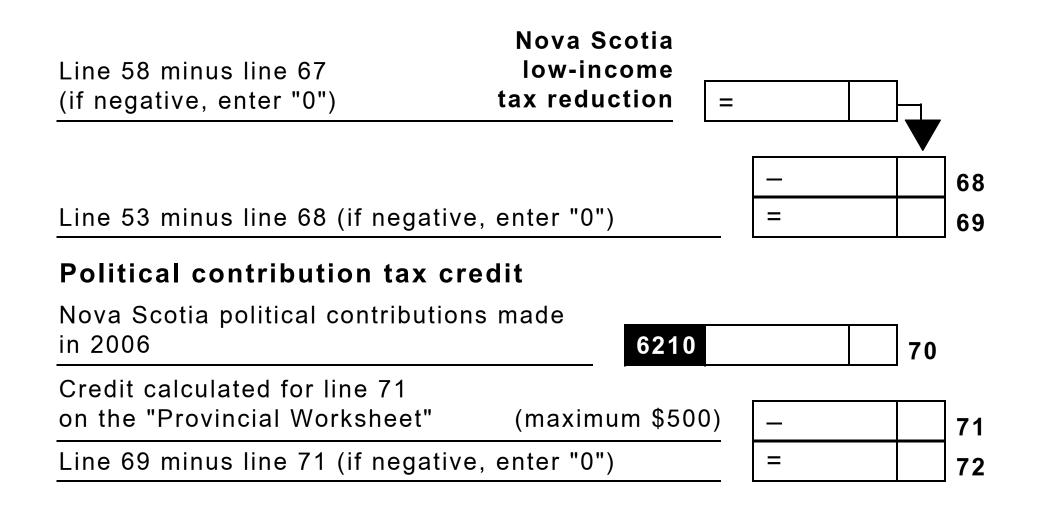
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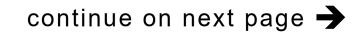
53

=

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 or later:	born in 1988		
Number of dependent children 6099	9 × \$1	65 = +	57
		continue on n	ext page 子
Ν	C100 11		

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 4 [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





### Labour-sponsored venture capital tax credit

