

Complete this form, and **attach a copy** to your return. For more information, see the related line in the forms book.

### Step 1 – Nova Scotia non-refundable tax credits

	For internal use only	<b>5602</b>			
Basic personal amount	claim \$8,481	<b>5804</b>			1
Age amount (if born in 1947 or earlier) (use provincial worksheet)	(maximum \$4,141)	<b>5808</b>	+		2
Spouse or common-law partner amount					
Base amount	9,329   00				
<b>Minus:</b> his or her net income from page 1 of your return	–				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,481) ▶	<b>5812</b> +	3
Amount for an eligible dependant					
Base amount	9,329   00				
<b>Minus:</b> his or her net income from line 236 of his or her return	–				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$8,481) ▶	<b>5816</b> +	4
Amount for infirm dependants age 18 or older (use provincial worksheet)				<b>5820</b> +	5
Amount for young children					
<b>(Complete the chart on the last page)</b>	Number of months <b>6372</b>		× \$100 =	<b>5823</b> +	6
CPP and QPP contributions:					
(amount from line 308 of your federal Schedule 1)				<b>5824</b> +	•7
(amount from line 310 of your federal Schedule 1)				<b>5828</b> +	•8
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)				<b>5832</b> +	•9
(amount from line 317 of your federal Schedule 1)				<b>5829</b> +	•10
Pension income amount			(maximum \$1,173)	<b>5836</b> +	11
Caregiver amount (use provincial worksheet)				<b>5840</b> +	12
Disability amount (for self)					
(Claim <b>\$7,341</b> or, if you were under 18 years of age, use the provincial worksheet.)				<b>5844</b> +	13
Disability amount transferred from a dependant (use provincial worksheet)				<b>5848</b> +	14
Sport and recreational expenses for children				<b>5849</b> +	15
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)				<b>5852</b> +	16
Your tuition and education amounts <b>[attach Schedule NS(S11)]</b>				<b>5856</b> +	17
Tuition and education amounts transferred from a child				<b>5860</b> +	18
Amounts transferred from your spouse or common-law partner <b>[attach Schedule NS(S2)]</b>				<b>5864</b> +	19
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>		<b>20</b>	
Enter \$1,637 or 3% of line 236 of your return, whichever is <b>less</b> .		–		<b>21</b>	
Line 20 minus line 21 (if negative, enter "0")		=		<b>22</b>	
Allowable amount of medical expenses for other dependants (use provincial worksheet)		<b>5872</b>	+	<b>23</b>	
Add lines 22 and 23.		<b>5876</b>	=	▶	24
Add lines 1 to 19, and line 24.				<b>5880</b> =	25
Nova Scotia non-refundable tax credit rate				× <b>8.79%</b>	26
Multiply line 25 by line 26.				<b>5884</b> =	27
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		× 8.79% =		<b>28</b>	
Amount from line 347 of your federal Schedule 9		× 21% =	+	<b>29</b>	
Add lines 28 and 29.		<b>5896</b>	=	▶	30
Add lines 27 and 30.					
Enter this amount on line 43.				<b>Nova Scotia non-refundable tax credits 6150</b> =	31

Go to Step 2 on the next page. ➔

## Step 2 – Nova Scotia tax on taxable income

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

32

Complete the appropriate column depending on the amount on line 32.

	Line 32 is \$29,590 or less	Line 32 is more than \$29,590 but not more than \$59,180	Line 32 is more than \$59,180 but not more than \$93,000	Line 32 is more than \$93,000 but not more than \$150,000	Line 32 is more than \$150,000	
Enter the amount from line 32.						33
Line 33 minus line 34 (cannot be negative)	– 0 00	– 29,590 00	– 59,180 00	– 93,000 00	– 150,000 00	34
	=	=	=	=	=	35
	× 8.79%	× 14.95%	× 16.67%	× 17.5%	× 21%	36
Multiply line 35 by line 36.	=	=	=	=	=	37
Add lines 37 and 38.	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	+ 22,637 00	38
<b>Nova Scotia tax on taxable income</b>	=	=	=	=	=	39
	Go to step 3.	Go to step 3.	Go to step 3.	Go to step 3.	Go to step 3.	

## Step 3 – Nova Scotia tax

Enter your Nova Scotia tax on taxable income from line 39.

40

Enter your Nova Scotia tax on split income from Form T1206.

6151

41

Add lines 40 and 41.

42

Enter your Nova Scotia non-refundable tax credits from line 31.

43

Nova Scotia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152

44

Nova Scotia overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 57.5% =

6153

45

Nova Scotia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 57.5% =

6154

46

Add lines 43 to 46.

47

Line 42 minus line 47 (if negative, enter "0")

48

Nova Scotia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 57.5% =

49

Add lines 48 and 49.

50

Enter the provincial foreign tax credit from Form T2036.

51

Line 50 minus line 51

52

### Nova Scotia low-income tax reduction

If you had a spouse or common-law partner on December 31, 2012, you have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

#### Adjusted family income for the calculation of the Nova Scotia low-income tax reduction

Enter the net income amount from line 236 of the return.

53

Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)

+

54

Add lines 53 and 54.

=

55

Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)

–

56

Line 55 minus line 56 (if negative, enter "0")

=

57

Add the amounts from line 57 in column 1 and column 2, if applicable.

Enter the result on line 65 on the next page.

Adjusted family income

58

Column 1  
You

Column 2  
Your spouse or  
common-law  
partner

Continue on the next page. ➔

### Step 3 – Nova Scotia tax (continued)

Enter the amount from line 52 on the previous page. 59

Basic reduction	claim \$300	6195		60
Reduction for your spouse or common-law partner	claim \$300	6197	+	61
Reduction for an eligible dependant claimed on line 5816	claim \$300	6199	+	62
Reduction for dependent children born in 1994 or later:				
Number of dependent children	6099	× \$165 =	+	63
Add lines 60 to 63.			=	64

#### Adjusted family income

Enter the amount from line 58 on the previous page.

Base amount	–	15,000		65
Line 65 minus line 66 (if negative, enter "0")	=			66
Applicable rate	×	5%		67
Multiply line 67 by line 68.	=			68
Line 64 minus line 69 (if negative, enter "0")			▶	69
<b>Nova Scotia low-income tax reduction</b>	=			70
Line 59 minus line 70 (if negative enter "0")	=			71

#### Political contribution tax credit

Nova Scotia political contributions made in 2012	6210		× 75% = (max. \$750)	–		72
Line 71 minus line 72 (if negative, enter "0")				=		73

#### Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV			× 20% = (max. \$2,000)	6238	–	74
Line 73 minus line 74 (if negative, enter "0")					=	75

#### Graduate retention rebate

If you graduated from an institution **outside** Nova Scotia, tick this box. 6378

##### If you graduated in 2012

Enter \$2,500 for a degree program or enter \$1,250 for a diploma or certificate program.				6379	–	76
Line 75 minus line 76 (if negative, enter "0")					=	77

##### If you graduated in a previous year

Enter the rebate amount as shown on your 2011 notice of assessment or notice of reassessment.					–	78
Line 77 minus line 78 (if negative, enter "0")					=	79

#### Equity tax credit

Enter the equity tax credit calculated on Form T1285.					–	80
Line 79 minus line 80 (if negative, enter "0")					=	81
Enter this result on <b>line 428</b> of your return.			<b>Nova Scotia tax</b>			

### Nova Scotia volunteer firefighters and ground search and rescue tax credit

Volunteer firefighters and ground search and rescue tax credit  
 Enter this amount on **line 479** of your return. claim \$500 6228  82

Details of amount for young children (If you need more space, attach a separate piece of paper.)					
Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 on the first page.			=