



# Newfoundland and Labrador Tax and Credits

**NL428**  
T1 General – 2016

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

## Step 1 – Newfoundland and Labrador non-refundable tax credits

		For internal use only	<b>5600</b>		
Basic personal amount		claim \$8,802	<b>5804</b>		1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i> )		(maximum \$5,619)	<b>5808</b> +		2
Spouse or common-law partner amount					
Base amount	7,912	00			
<b>Minus:</b> his or her net income from page 1 of your return	-				
<b>Result:</b> (if negative, enter "0")	=		(maximum \$7,192) ▶ <b>5812</b> +		3
Amount for an eligible dependant					
Base amount	7,912	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 \$7,192) ▶ <b>5816</b> +		4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )			<b>5820</b> +		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			<b>5824</b> +		• 6
(amount from line 310 of your federal Schedule 1)			<b>5828</b> +		• 7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			<b>5832</b> +		• 8
(amount from line 317 of your federal Schedule 1)			<b>5829</b> +		• 9
Volunteer firefighters' amount					
(amount from line 362 of your federal Schedule 1)			<b>5830</b> +		10
Child care amount (amount from line 214 of your return)			<b>5831</b> +		11
Adoption expenses			<b>5833</b> +		12
Pension income amount		(maximum \$1,000)	<b>5836</b> +		13
Caregiver amount (use <i>Provincial Worksheet</i> )			<b>5840</b> +		14
Disability amount (for self)					
(Claim <b>\$5,939</b> , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			<b>5844</b> +		15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )			<b>5848</b> +		16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b> +		17
Your tuition and education amounts [use and <b>attach</b> Schedule NL(S11)]			<b>5856</b> +		18
Tuition and education amounts transferred from a child			<b>5860</b> +		19
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule NL(S2)]			<b>5864</b> +		20
Medical expenses:					
Amount from line 330 of your federal Schedule 1		<b>5868</b>		21	
Enter \$1,917 or 3% of line 236 of your return, whichever is <b>less</b> .		-		22	
Line 21 minus line 22 (if negative, enter "0")		=		23	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )		<b>5872</b> +		24	
Add lines 23 and 24.		<b>5876</b> =		▶ +	25
Add lines 1 to 20, and line 25.			<b>5880</b> =		26
Newfoundland and Labrador non-refundable tax credit rate			×	<b>8.2%</b>	27
Multiply line 26 by line 27.			<b>5884</b> =		28
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	8.2% =		29	
Amount from line 17 of your federal Schedule 9	×	16.8% =	+	30	
Add lines 29 and 30.		<b>5896</b> =		▶ +	31
Add lines 28 and 31.					
Enter this amount on line 44.			<b>Newfoundland and Labrador non-refundable tax credits</b> <b>6150</b> =		32

Continue on the next page.

## Step 2 – Newfoundland and Labrador tax on taxable income

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

33

Complete the appropriate column depending on the amount on line 33.

Line 33 is  
\$35,148 or less

Line 33 is more than  
\$35,148 but not  
more than \$70,295

Line 33 is more than  
\$70,295 but not  
more than \$125,500

Line 33 is more than  
\$125,500 but not  
more than \$175,700

Line 33 is more  
than \$175,700

Enter the amount from line 33.

Line 34 minus line 35  
(cannot be negative)

Multiply line 36 by line 37.

Add lines 38 and 39.

**Newfoundland and Labrador  
tax on taxable income**

–	0.00	–	35,148.00	–	70,295.00	–	125,500.00
=		=		=		=	
×	8.2%	×	13.5%	×	14.55%	×	15.8%
=		=		=		=	
+	0.00	+	2,882.00	+	7,627.00	+	15,659.00
=		=		=		=	

34

35

36

37

38

39

40

## Step 3 – Newfoundland and Labrador tax

Enter your Newfoundland and Labrador tax on taxable income from line 40.

Enter your Newfoundland and Labrador tax on split income from Form T1206.

Add lines 41 and 42.

Enter your Newfoundland and Labrador non-refundable tax credits from line 32.

NL dividend tax credit:

Other than eligible dividends paid **before** July 1, 2016

Credit calculated for line 6152 on the *Provincial Worksheet*

NL minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 44 to 46.

Line 43 minus line 47 (if negative, enter "0")

NL additional tax for minimum tax purposes:

Amount from line 117 of Form T691

Add lines 48 and 49.

Enter the provincial foreign tax credit from Form T2036.

Line 50 minus line 51 (if negative, enter "0")

### Political contribution tax credit

Newfoundland and Labrador political contributions made in 2016

Credit calculated for line 54 on the *Provincial Worksheet*

Line 52 minus line 54 (if negative, enter "0")

### Direct equity tax credit

Enter the credit amount from Form T1272.

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

### NL resort property investment tax credit

Enter the credit amount from Form T1297.

Line 57 minus line 58 (if negative, enter "0")

### NL venture capital tax credit

Enter the credit amount from Certificate(s) NL VCTC.

Unused Newfoundland and Labrador venture capital tax credit from your 2015 notice of assessment or notice of reassessment

Line 60 plus line 61

Line 59 minus line 62 (if negative, enter "0")

41

6151 + 42

= 43

44

6168 + 45

6152 + 46

× 54.7% = 6154 + 46

= 47

= 48

+ 49

× 54.7% = 49

= 50

= 51

= 52

6175 53

(maximum \$500) 54

= 55

= 56

= 57

= 58

= 59

6190 • 60

+ 61

= 62

= 63

Continue on the next page.

**Step 3 – Newfoundland and Labrador tax (continued)****Newfoundland and Labrador low-income tax reduction**

If you had a spouse or common-law partner on December 31, 2016, you both have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Enter the amount from line 63 on the previous page.

Unused low-income tax reduction from your spouse or common-law partner

6186

Line 64 minus line 65 (if negative, enter "0")

(If you claimed an amount on line 65, enter "0" on line 83.)

64

65

66

**Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction**Column 1  
YouColumn 2  
Your spouse or  
common-law  
partner

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

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)

Add lines 67 and 68.

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

Line 69 minus line 70 (if negative, enter "0")

Add the amounts on line 71 in column 1 and column 2, if applicable.

Enter the result on line 78 below.

Adjusted family income

67

+

68

=

69

-

70

=

71

67

68

69

70

71

72

Enter the amount from line 66 above.

73

Basic reduction

claim \$746 6187

Reduction for your spouse or common-law partner

claim \$415 6188

Reduction for an eligible dependant claimed on line 5816

claim \$415 6189

Add lines 74, 75, and 76.

(maximum \$1,161)

**Adjusted family income**

Enter the amount from line 72 above.

If you claimed an amount on line 75 or 76, enter **\$32,180**; otherwise, enter **\$19,031**.

Line 78 minus line 79 (if negative, enter "0")

Applicable rate

Multiply line 80 by line 81.

Line 77 minus line 82

(if negative, enter "0")

Line 73 minus line 83 (if negative, enter "0")

78

-

79

=

80

x

16%

81

=

82

Newfoundland and Labrador  
low-income tax reduction

=

83

=

84

**Unused low-income tax reduction that can be claimed by your spouse or common-law partner**

Amount from line 83

Amount from line 64

Line 85 minus line 86 (if negative, enter "0")

Unused amount

85

86

87

Continue on the next page.

**Step 4 – Temporary deficit reduction levy**

Enter the amount from line 84 on the previous page.

**88**

If your taxable income (from line 33) is not more than **\$50,000**, enter "0".  
Otherwise, enter the amount calculated in the chart on this page.

Reduction for July 1, 2016

× 50%

**89**

Multiply line 89 by line 90.

**Temporary deficit reduction levy**

=

**90**+ **91**

Add lines 88 and 91.

Enter the result on **line 428** of your return.**Newfoundland and Labrador tax**= **92****Temporary deficit reduction levy**Enter your **taxable income** from line 33.**1**

Go to the line below that corresponds to your taxable income.

Enter your taxable income in the first box and complete the calculation.

Enter the result or maximum amount, **whichever is less**, on line 89.**Taxable income****Temporary deficit reduction levy****Result or Maximum**  
(whichever is less)

more than <b>\$50,000</b> , but not more than <b>\$55,000</b>	<input type="text"/>	– \$50,000 =	<input type="text"/>	× 10% =	<input type="text"/>	or \$100
more than <b>\$55,000</b> , but not more than <b>\$60,000</b>	<input type="text"/>	– \$55,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$100 =	<input type="text"/> or \$200
more than <b>\$60,000</b> , but not more than <b>\$65,000</b>	<input type="text"/>	– \$60,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$200 =	<input type="text"/> or \$300
more than <b>\$65,000</b> , but not more than <b>\$70,000</b>	<input type="text"/>	– \$65,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$300 =	<input type="text"/> or \$400
more than <b>\$70,000</b> , but not more than <b>\$75,000</b>	<input type="text"/>	– \$70,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$400 =	<input type="text"/> or \$500
more than <b>\$75,000</b> , but not more than <b>\$80,000</b>	<input type="text"/>	– \$75,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$500 =	<input type="text"/> or \$600
more than <b>\$80,000</b> , but not more than <b>\$100,000</b>	<input type="text"/>	– \$80,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$600 =	<input type="text"/> or \$700
more than <b>\$100,000</b> , but not more than <b>\$125,000</b>	<input type="text"/>	– \$100,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$700 =	<input type="text"/> or \$800
more than <b>\$125,000</b> , but not more than <b>\$175,000</b>	<input type="text"/>	– \$125,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$800 =	<input type="text"/> or \$900
more than <b>\$175,000</b> , but not more than <b>\$250,000</b>	<input type="text"/>	– \$175,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$900 =	<input type="text"/> or \$1,000
more than <b>\$250,000</b> , but not more than <b>\$300,000</b>	<input type="text"/>	– \$250,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,000 =	<input type="text"/> or \$1,100
more than <b>\$300,000</b> , but not more than <b>\$350,000</b>	<input type="text"/>	– \$300,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,100 =	<input type="text"/> or \$1,200
more than <b>\$350,000</b> , but not more than <b>\$400,000</b>	<input type="text"/>	– \$350,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,200 =	<input type="text"/> or \$1,300
more than <b>\$400,000</b> , but not more than <b>\$450,000</b>	<input type="text"/>	– \$400,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,300 =	<input type="text"/> or \$1,400
more than <b>\$450,000</b> , but not more than <b>\$500,000</b>	<input type="text"/>	– \$450,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,400 =	<input type="text"/> or \$1,500
more than <b>\$500,000</b> , but not more than <b>\$550,000</b>	<input type="text"/>	– \$500,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,500 =	<input type="text"/> or \$1,600
more than <b>\$550,000</b> , but not more than <b>\$600,000</b>	<input type="text"/>	– \$550,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,600 =	<input type="text"/> or \$1,700
more than <b>\$600,000</b>	<input type="text"/>	– \$600,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,700 =	<input type="text"/> or \$1,800

See the privacy notice on your return.