



# 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>	+
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 less.	-			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				×	8.2%
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 <b>taxable income</b> from line 260 of your return.						<b>33</b>
Complete the appropriate column depending on the amount on line 33.	Line 33 is <b>\$35,148</b> or less	Line 33 is more than <b>\$35,148</b> but not more than <b>\$70,295</b>	Line 33 is more than <b>\$70,295</b> but not more than <b>\$125,500</b>	Line 33 is more than <b>\$125,500</b> but not more than <b>\$175,700</b>	Line 33 is more than <b>\$175,700</b>	
Enter the amount from line 33.						<b>34</b>
Line 34 minus line 35 (cannot be negative)	– 0.00	– 35,148.00	– 70,295.00	– 125,500.00	– 175,700.00	<b>35</b>
	=	=	=	=	=	<b>36</b>
	× 8.2%	× 13.5%	× 14.55%	× 15.8%	× 16.8%	<b>37</b>
Multiply line 36 by line 37.	=	=	=	=	=	<b>38</b>
Add lines 38 and 39.	+ 0.00	+ 2,882.00	+ 7,627.00	+ 15,659.00	+ 23,591.00	<b>39</b>
<b>Newfoundland and Labrador tax on taxable income</b>	=	=	=	=	=	<b>40</b>

## Step 3 – Newfoundland and Labrador tax

Enter your Newfoundland and Labrador tax on taxable income from line 40.						<b>41</b>
Enter your Newfoundland and Labrador tax on split income from Form T1206.	<b>6151</b> +					<b>42</b>
Add lines 41 and 42.						<b>43</b>
Enter your Newfoundland and Labrador non-refundable tax credits from line 32.						<b>44</b>
NL dividend tax credit:						
Other than eligible dividends paid <b>before</b> July 1, 2016	<b>6168</b>					
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>	<b>6152</b> +					<b>45</b>
NL minimum tax carryover:						
Amount from line 427 of your federal Schedule 1	× 54.7% = <b>6154</b> +					<b>46</b>
Add lines 44 to 46.						<b>47</b>
Line 43 minus line 47 (if negative, enter "0")						<b>48</b>
NL additional tax for minimum tax purposes:						
Amount from line 117 of Form T691	× 54.7% =					<b>49</b>
Add lines 48 and 49.						<b>50</b>
Enter the provincial foreign tax credit from Form T2036.						<b>51</b>
Line 50 minus line 51 (if negative, enter "0")						<b>52</b>
<b>Political contribution tax credit</b>						
Newfoundland and Labrador political contributions made in 2016	<b>6175</b>					<b>53</b>
Credit calculated for line 54 on the <i>Provincial Worksheet</i>	(maximum \$500)					<b>54</b>
Line 52 minus line 54 (if negative, enter "0")						<b>55</b>
<b>Direct equity tax credit</b>						
Enter the credit amount from Form T1272.						<b>56</b>
Line 55 minus line 56 (if negative, enter "0")						<b>57</b>
<b>NL resort property investment tax credit</b>						
Enter the credit amount from Form T1297.						<b>58</b>
Line 57 minus line 58 (if negative, enter "0")						<b>59</b>
<b>NL venture capital tax credit</b>						
Enter the credit amount from Certificate(s) NL VCTC.	<b>6190</b>					<b>60</b>
Unused Newfoundland and Labrador venture capital tax credit from your 2015 notice of assessment or notice of reassessment	+					<b>61</b>
Line 60 plus line 61						<b>62</b>
Line 59 minus line 62 (if negative, enter "0")						<b>63</b>

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.			<b>64</b>
Unused low-income tax reduction from your spouse or common-law partner	<b>6186</b>	-	<b>65</b>
Line 64 minus line 65 (if negative, enter "0")		=	<b>66</b>

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

<b>Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction</b>	<b>Column 1 You</b>	<b>Column 2 Your spouse or common-law partner</b>
Enter the net income amount from line 236 of the return.		<b>67</b>
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)	+	<b>68</b>
Add lines 67 and 68.	=	<b>69</b>
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	-	<b>70</b>
Line 69 minus line 70 (if negative, enter "0")	=	<b>71</b>
Add the amounts on line 71 in column 1 and column 2, if applicable. Enter the result on line 78 below.	<b>Adjusted family income</b>	
		<b>72</b>

Enter the amount from line 66 above.

Basic reduction	claim \$746	<b>6187</b>		<b>74</b>
Reduction for your spouse or common-law partner	claim \$415	<b>6188</b>	+	<b>75</b>
Reduction for an eligible dependant claimed on line 5816	claim \$415	<b>6189</b>	+	<b>76</b>
Add lines 74, 75, and 76.	(maximum \$1,161)		=	<b>77</b>
<b>Adjusted family income</b>				
Enter the amount from line 72 above.				<b>78</b>
If you claimed an amount on line 75 or 76, enter <b>\$32,180</b> ; otherwise, enter <b>\$19,031</b> .	-			<b>79</b>
Line 78 minus line 79 (if negative, enter "0")	=			<b>80</b>
Applicable rate	x	16%		<b>81</b>
Multiply line 80 by line 81.	=		▶	<b>82</b>
Line 77 minus line 82 (if negative, enter "0")			=	<b>83</b>
Line 73 minus line 83 (if negative, enter "0")			=	<b>84</b>

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

Amount from line 83			<b>85</b>
Amount from line 64		-	<b>86</b>
Line 85 minus line 86 (if negative, enter "0")		=	<b>87</b>

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

Add lines 88 and 91.

Enter the result on **line 428** of your return.

**Newfoundland and Labrador tax**

+ 91

= 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.