



Prince Edward Island Tax and Credits

PE428
T1 General – 2017

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

Step 1 – Prince Edward Island non-refundable tax credits

	For internal use only	5601			
Basic personal amount	claim \$8,160	5804			1
Age amount, if born in 1952 or earlier (use the <i>Provincial Worksheet</i>)	(maximum \$3,764)	5808	+		2
Spouse or common-law partner amount					
Base amount	7,624.00				
Minus: their net income from page 1 of your return	—				
Result: (if negative, enter "0")	=		(maximum \$6,931)	▶ 5812 +	3
Eligible dependant amount					
Base amount	7,624.00				
Minus: their net income from line 236 of their return	—				
Result: (if negative, enter "0")	=		(maximum \$6,931)	▶ 5816 +	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)		5820	+		5
Amount for young children (complete chart on last page)	Number of months 6372 × \$100 =	5823	+		6
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)		5824	+		• 7
(amount from line 310 of your federal Schedule 1)		5828	+		• 8
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)		5832	+		• 9
(amount from line 317 of your federal Schedule 1)		5829	+		• 10
Pension income amount	(maximum \$1,000)	5836	+		11
Caregiver amount (use the <i>Provincial Worksheet</i>)		5840	+		12
Disability amount for self (claim \$6,890 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		5844	+		13
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5848	+		14
Teacher school supply amount	(maximum \$500)	5850	+		15
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+		16
Your tuition and education amounts (attach Schedule PE(S11))		5856	+		17
Tuition and education amounts transferred from a child		5860	+		18
Amounts transferred from your spouse or common-law partner (attach Schedule PE(S2))		5864	+		19
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			20	
Enter \$1,678 or 3% of line 236 of your return, whichever is less .	—			21	
Line 20 minus line 21 (if negative, enter "0")	=			22	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872	+		23	
Add lines 22 and 23.	5876	=		▶ +	24
Add lines 1 to 19, and line 24.		5880	=		25
Prince Edward Island non-refundable tax credit rate			×	9.8%	26
Multiply line 25 by line 26.		5884	=		27
Donations and gifts:					
Amount from line 16 of your federal Schedule 9		×	9.8% =		28
Amount from line 17 of your federal Schedule 9		×	16.7% =	+	29
Add lines 28 and 29.	5896	=		▶ +	30
Add lines 27 and 30.					
Enter this amount on line 43.	Prince Edward Island non-refundable tax credits	6150	=		31

Continue on the next page.

Step 2 – Prince Edward Island tax on taxable incomeEnter your **taxable income** from line 260 of your return.**32**

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

	Line 32 is \$31,984 or less	Line 32 is more than \$31,984 but not more than \$63,969	Line 32 is more than \$63,969	
Enter the amount from line 32.				33
	– 0.00	– 31,984.00	– 63,969.00	34
Line 33 minus line 34 (cannot be negative)	=	=	=	35
	× 9.8%	× 13.8%	× 16.7%	36
Multiply line 35 by line 36.	=	=	=	37
	+ 0.00	+ 3,134.00	+ 7,548.00	38
Add lines 37 and 38.	=	=	=	39

**Prince Edward Island
tax on taxable income****Step 3 – Prince Edward Island tax**

Enter your Prince Edward Island tax on taxable income from line 39.

40

Enter your Prince Edward Island tax on split income from Form T1206.

6151

+

41

Add lines 40 and 41.

=

42

Enter your Prince Edward Island non-refundable tax credits from line 31.

43**Prince Edward Island dividend tax credit:**Credit calculated for line 6152 on the *Provincial Worksheet***6152**

+

44**Prince Edward Island minimum tax carryover:**

Amount from line 427 of your federal Schedule 1

×

57.5% =

6154

+

45

Add lines 43 to 45.

=

46

Line 42 minus line 46 (if negative, enter "0")

=

47**Prince Edward Island additional tax for minimum tax purposes:**

Amount from line 117 of Form T691

×

57.5% =

+

48

Add lines 47 and 48.

=

49

P.E.I. surtax: (Amount from line 49 minus \$12,500) × 10% (if negative, enter "0") =

+

50

Add lines 49 and 50.

=

51**Prince Edward Island low-income tax reduction**

If you had a spouse or common-law partner on December 31, 2017, you need 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.

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

6342

–

52

Line 51 minus line 52 (if negative, enter "0")

=

53

If you claimed an amount on line 52, enter "0" on line 73.

**Adjusted family income for the calculation of the
Prince Edward Island low-income tax reduction**

	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.			54
Universal child care benefit (UCCB) repayment: Enter the amount from line 213 of the return.	+	+	55
Add lines 54 and 55.	=	=	56
UCCB income: Enter the amount from line 117 of the return.	–	–	57
Line 56 minus line 57 (if negative, enter "0")	=	=	58
Add the amounts on line 58 in column 1 and column 2, if applicable. Enter the result on line 68 on the next page.	Adjusted family income		59

Continue on the next page.

Step 3 – Prince Edward Island tax *(continued)*

Enter the amount from line 53 on the previous page.

60

Basic reduction	claim \$350	6339			61
Age reduction for self	claim \$250	6336	+		62
Reduction for your spouse or common-law partner	claim \$350	6340	+		63
Age reduction for your spouse or common-law partner	claim \$250	6337	+		64
Reduction for an eligible dependant claimed on line 5816	claim \$350	6341	+		65
Reduction for dependent children born in 1999 or later					
Number of dependent children (do not include a child claimed on line 65)	6099	×	\$300	=	66
Add lines 61 to 66.				=	67

Adjusted family income

Enter the amount from line 59 on the previous page.

Base amount	–	17,000.00		68
Line 68 minus line 69 (if negative, enter "0")	=			69
Applicable rate	×	5%		70
Multiply line 70 by line 71.	=			71
Line 67 minus line 72 (if negative, enter "0")	▶	–		72
Prince Edward Island low-income tax reduction	=			73
Line 60 minus line 73 (if negative, enter "0")	=			74

Enter the provincial foreign tax credit from Form T2036.

Line 74 minus line 75 (if negative, enter "0")

75

76

Political contribution tax credit

Prince Edward Island political contributions made in 2017

Credit calculated for line 78 on the *Provincial Worksheet*

Line 76 minus line 78 (if negative, enter "0")

6338

77

(maximum \$500)

78

79

Equity tax credit

Enter the equity tax credit from Certificate PE-ETC.

Unused Prince Edward Island equity tax credit from your 2016 notice of assessment or notice of reassessment

Line 80 plus line 81 (maximum \$7,000)

Line 79 minus line 82 (if negative, enter "0")

Enter the result on line 428 of your return.

6350

80

+

81

=

▶

82

Prince Edward Island tax

=

83

Prince Edward Island volunteer firefighter tax credit

Volunteer firefighter tax credit

Enter the amount on line 479 of your return.

claim \$500 6351

84

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

Amount from line 73

Amount from line 51

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

Unused amount

85

86

87

Details of amount for young children (If you need more space, attach additional pages.)

Child's name	Relationship to you	Child's date of birth (Year Month Day)	Number of eligible months
			+
			+
Total number of eligible months for all children			=

Enter this amount beside box 6372 on page 1.