



Newfoundland and Labrador Tax and Credits

NL428
T1 General – 2017

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	5600			
Basic personal amount	claim \$8,978	5804			1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$5,731)	5808	+		2
Spouse or common-law partner amount					
Base amount	8,070	00			
Minus: their net income from page 1 of your return	–				
Result: (if negative, enter "0")	=		(maximum \$7,336) ▶	5812	3
Amount for an eligible dependant					
Base amount	8,070	00			
Minus: their net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=		(maximum \$7,336) ▶	5816	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)		5820	+		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)		5824	+		6
(amount from line 310 of your federal Schedule 1)		5828	+		7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)		5832	+		8
(amount from line 317 of your federal Schedule 1)		5829	+		9
Volunteer firefighters' amount		5830	+		10
Child care amount (amount from line 214 of your return)		5831	+		11
Adoption expenses		5833	+		12
Pension income amount	(maximum \$1,000)	5836	+		13
Caregiver amount (use <i>Provincial Worksheet</i>)		5840	+		14
Disability amount (for self) (Claim \$6,058 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		5844	+		15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5848	+		16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+		17
Your tuition and education amounts (use and attach Schedule NL(S11))		5856	+		18
Tuition and education amounts transferred from a child		5860	+		19
Amounts transferred from your spouse or common-law partner (use and attach Schedule NL(S2))		5864	+		20
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			21	
Enter \$1,955 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>)	5872	+		24	
Add lines 23 and 24.	5876	=		▶	25
Add lines 1 to 20, and line 25.	5880	=			26
Newfoundland and Labrador non-refundable tax credit rate		×	8.7%		27
Multiply line 26 by line 27.	5884	=			28
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	8.7%	=	29	
Amount from line 17 of your federal Schedule 9	×	18.3%	=	30	
Add lines 29 and 30.	5896	=		▶	31
Add lines 28 and 31.					
Enter this amount on line 44.	Newfoundland and Labrador non-refundable tax credits	6150	=		32

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, 2017, 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 — 64

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

= 65 • 66

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

Adjusted family income for the calculation of the Newfoundland and Labrador 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.	67	67
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)	+ 68	+ 68
Add lines 67 and 68.	= 69	= 69
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 70	- 70
Line 69 minus line 70 (if negative, enter "0")	= 71	= 71
Add the amounts on line 71 in column 1 and column 2, if applicable. Enter the result on line 78 below.	Adjusted family income	72

Enter the amount from line 66 above.

73

Basic reduction	claim \$812	6187	74
Reduction for your spouse or common-law partner	claim \$452	6188 +	75
Reduction for an eligible dependant claimed on line 5816	claim \$452	6189 +	76
Add lines 74, 75, and 76.	(maximum \$1,264)	=	77

Adjusted family income

Enter the amount from line 72 above.

If you claimed an amount on line 75 or 76, enter **\$32,824**; otherwise, enter **\$19,411**.

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
× 16%	81
=	82
Newfoundland and Labrador low-income tax reduction	=
	83
	84

Step 4 – Temporary deficit reduction levy

If your taxable income (from line 33) is not more than **\$50,000**, enter "0".

Otherwise, enter the amount calculated in the chart on the next page.

Add lines 84 and 85.

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

Temporary deficit reduction levy

Newfoundland and Labrador tax

+	85
=	86

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 87 minus line 88 (if negative, enter "0")

Unused amount

	87
-	88
=	89

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 85.

Taxable income	Temporary deficit reduction levy Result or Maximum (whichever is less)
more than \$50,000 , but not more than \$55,000 <input style="width: 50px;" type="text"/> - \$50,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> or \$100	
more than \$55,000 , but not more than \$60,000 <input style="width: 50px;" type="text"/> - \$55,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$100 = <input style="width: 50px;" type="text"/> or \$200	
more than \$60,000 , but not more than \$65,000 <input style="width: 50px;" type="text"/> - \$60,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$200 = <input style="width: 50px;" type="text"/> or \$300	
more than \$65,000 , but not more than \$70,000 <input style="width: 50px;" type="text"/> - \$65,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$300 = <input style="width: 50px;" type="text"/> or \$400	
more than \$70,000 , but not more than \$75,000 <input style="width: 50px;" type="text"/> - \$70,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$400 = <input style="width: 50px;" type="text"/> or \$500	
more than \$75,000 , but not more than \$80,000 <input style="width: 50px;" type="text"/> - \$75,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$500 = <input style="width: 50px;" type="text"/> or \$600	
more than \$80,000 , but not more than \$100,000 <input style="width: 50px;" type="text"/> - \$80,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$600 = <input style="width: 50px;" type="text"/> or \$700	
more than \$100,000 , but not more than \$125,000 <input style="width: 50px;" type="text"/> - \$100,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$700 = <input style="width: 50px;" type="text"/> or \$800	
more than \$125,000 , but not more than \$175,000 <input style="width: 50px;" type="text"/> - \$125,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$800 = <input style="width: 50px;" type="text"/> or \$900	
more than \$175,000 , but not more than \$250,000 <input style="width: 50px;" type="text"/> - \$175,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$900 = <input style="width: 50px;" type="text"/> or \$1,000	
more than \$250,000 , but not more than \$300,000 <input style="width: 50px;" type="text"/> - \$250,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,000 = <input style="width: 50px;" type="text"/> or \$1,100	
more than \$300,000 , but not more than \$350,000 <input style="width: 50px;" type="text"/> - \$300,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,100 = <input style="width: 50px;" type="text"/> or \$1,200	
more than \$350,000 , but not more than \$400,000 <input style="width: 50px;" type="text"/> - \$350,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,200 = <input style="width: 50px;" type="text"/> or \$1,300	
more than \$400,000 , but not more than \$450,000 <input style="width: 50px;" type="text"/> - \$400,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,300 = <input style="width: 50px;" type="text"/> or \$1,400	
more than \$450,000 , but not more than \$500,000 <input style="width: 50px;" type="text"/> - \$450,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,400 = <input style="width: 50px;" type="text"/> or \$1,500	
more than \$500,000 , but not more than \$550,000 <input style="width: 50px;" type="text"/> - \$500,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,500 = <input style="width: 50px;" type="text"/> or \$1,600	
more than \$550,000 , but not more than \$600,000 <input style="width: 50px;" type="text"/> - \$550,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,600 = <input style="width: 50px;" type="text"/> or \$1,700	
more than \$600,000 <input style="width: 50px;" type="text"/> - \$600,000 = <input style="width: 50px;" type="text"/> × 10% = <input style="width: 50px;" type="text"/> + \$1,700 = <input style="width: 50px;" type="text"/> or \$1,800	

See the privacy notice on your return.