

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.

Claim only the credits that apply to you.

## Part A – Nova Scotia non-refundable tax credits

	For internal use only	5602			
Basic personal amount (use Worksheet NS428)	(maximum \$11,481)	5804			1
Age amount (if born in 1953 or earlier) (use Worksheet NS428)	(maximum \$5,606)	5808	+		2
Spouse or common-law partner amount (use Worksheet NS428)	(maximum \$11,481)	5812	+		3
Amount for an eligible dependant (use Worksheet NS428)	(maximum \$11,481)	5816	+		4
Amount for infirm dependants age 18 or older (use Worksheet NS428)		5820	+		5
Amount for young children (Complete the chart on the last page of this form.)	Number of months <b>6372</b> × \$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 \$1,173)	5836	+		11
Caregiver amount (use Worksheet NS428)		5840	+		12
Disability amount (for self) (Claim <b>\$7,341</b> or, if you were under 18 years of age, use Worksheet NS428.)		5844	+		13
Disability amount transferred from a dependant (use Worksheet NS428)		5848	+		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+		15
Your tuition and education amounts ( <b>attach</b> Schedule NS(S11))		5856	+		16
Tuition and education amounts transferred from a child		5860	+		17
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule NS(S2))		5864	+		18
Medical expenses:					
Amount from line 330 of your federal Schedule 1		5868			19
Enter \$1,637 or 3% of line 236 of your return, whichever is <b>less</b> .		–			20
Line 19 minus line 20 (if negative, enter "0")		=			21
Allowable amount of medical expenses for other dependants (use Worksheet NS428)		5872	+		22
Add lines 21 and 22.		5876	=		▶ + 23
Add lines 1 to 18, and line 23.		5880	=		24
Nova Scotia non-refundable tax credit rate			×	8.79%	25
Multiply line 24 by line 25.		5884	=		26
Donations and gifts:					
Amount from line 16 of your federal Schedule 9			×	8.79% =	27
Amount from line 17 of your federal Schedule 9			×	21% =	28
Add lines 27 and 28.		5896	=		▶ + 29
Add lines 26 and 29.					
Enter this amount on line 42.					
<b>Nova Scotia non-refundable tax credits</b>		6150	=		30

Continue on the next page.

**Part B – Nova Scotia tax on taxable income**Enter your **taxable income** from line 260 of your return.

31

Use the amount from line 31 to decide which column to complete.

	Line 31 is \$29,590 or less	Line 31 is more than \$29,590 but not more than \$59,180	Line 31 is more than \$59,180 but not more than \$93,000	Line 31 is more than \$93,000 but not more than \$150,000	Line 31 is more than \$150,000	
Amount from line 31						32
Line 32 minus line 33 (cannot be negative)	– 0,00	– 29,590,00	– 59,180,00	– 93,000,00	– 150,000,00	33
	=	=	=	=	=	34
	x 8.79%	x 14.95%	x 16.67%	x 17.5%	x 21%	35
Multiply line 34 by line 35.	=	=	=	=	=	36
Add lines 36 and 37.	+ 0,00	+ 2,601,00	+ 7,025,00	+ 12,662,00	+ 22,637,00	37
<b>Nova Scotia tax on taxable income</b>	=	=	=	=	=	38

**Part C – Nova Scotia tax**

Enter your Nova Scotia tax on taxable income from line 38.

39

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

6151 + • 40

Add lines 39 and 40.

= 41

Enter your Nova Scotia non-refundable tax credits from line 30.

42

**Nova Scotia dividend tax credit:**

Credit calculated for line 6152 on Worksheet NS428

6152 + • 43

**Nova Scotia minimum tax carryover:**

Amount from line 427 of your federal Schedule 1

x 57.5% = 6154 + • 44

Add lines 42 to 44.

– 45

Line 41 minus line 45 (if negative, enter "0")

= 46

**Nova Scotia additional tax for minimum tax purposes:**

Amount from line 117 of Form T691

x 57.5% = + 47

Add lines 46 and 47.

= 48

Enter the provincial foreign tax credit from Form T2036.

– 49

Line 48 minus line 49 (if negative, enter "0")

= 50

**Nova Scotia low-income tax reduction**

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim the tax reduction for your family.

**Adjusted family income for the calculation  
of the Nova Scotia 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.

51 51

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

+ 52 + 52

Add lines 51 and 52.

= 53 = 53

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

– 54 – 54

Line 53 minus line 54 (if negative, enter "0")

= 55 = 55

Add the amounts from line 55 in column 1 and column 2, if applicable.

Enter the result on line 64 on the next page.

**Adjusted family income** 56

Continue on the next page.

**Part C – Nova Scotia tax (continued)**

Enter the amount from line 50 on the previous page.

57

Basic reduction	claim \$300	6195			58
Reduction for your spouse or common-law partner	claim \$300	6197	+		59
Reduction for an eligible dependant claimed on line 5816	claim \$300	6199	+		60
Add lines 58 to 60.	(maximum \$600)	=			61

Reduction for dependent children born in 2000 or later:

Number of dependent children:

(do not include a child claimed on line 60)

6099

× \$165 =

+

62

Add lines 61 and 62.

=

63

**Adjusted family income**

Enter the amount from line 56 on the previous page.

Base amount	–	15,000.00	65
Line 64 minus line 65 (if negative, enter "0")	=		66
Applicable rate	×	5%	67
Multiply line 66 by line 67.	=		▶ – 68
Line 63 minus line 68 (if negative, enter "0")			▶ – 69
			= 70
Line 57 minus line 69 (if negative enter "0")			

**Nova Scotia low-income tax reduction****Political contribution tax credit**

Nova Scotia political contributions made in 2018

6210

× 75% = (max. \$750)

–

71

Line 70 minus line 71 (if negative, enter "0")

=

72

**Food bank tax credit for farmers**

Enter the amount of qualifying donations that have also been claimed as charitable donations.

6098

× 25% =

–

73

Line 72 minus line 73 (if negative, enter "0")

=

74

**Labour-sponsored venture capital tax credit**

Cost of shares from Form NSLSV

× 20% = (max. \$2,000) 6238

–

• 75

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

=

76

**Equity tax credit**

Enter the equity tax credit calculated on Form T1285.

–

77

Line 76 minus line 77 (if negative, enter "0")

=

78

**Age tax credit**

Nova Scotia age tax credit (if born in 1953 or earlier and your taxable income is less than \$24,000) claim \$1,000

–

79

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

=

80

Enter this result on line 428 of your return.

**Nova Scotia tax****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

81

**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 (Year Month Day)	Number of eligible months
			+
			+
Total number of eligible months for all children			=

Enter this amount beside box 6372 in Part A.