

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 – Newfoundland and Labrador non-refundable tax credits

		For internal use only	5600			
Basic personal amount		claim \$9,247	5804			1
Age amount (if born in 1953 or earlier) (use Worksheet NL428)		(maximum \$5,903)	5808	+		2
Spouse or common-law partner amount						
Base amount	8,312	00				
Minus: their net income from page 1 of your return	-					
Result: (if negative, enter "0")	=		(maximum \$7,556)	▶	5812	+
						3
Amount for an eligible dependant						
Base amount	8,312	00				
Minus: their net income from line 236 of their return	-					
Result: (if negative, enter "0")	=		(maximum \$7,556)	▶	5816	+
						4
Amount for infirm dependants age 18 or older (use Worksheet NL428)			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 Worksheet NL428)			5840	+		14
Disability amount (for self)						
(Claim \$6,240, or if you were under 18 years of age, use Worksheet NL428.)			5844	+		15
Disability amount transferred from a dependant (use Worksheet NL428)			5848	+		16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		17
Your tuition and education amounts (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 (attach Schedule NL(S2))			5864	+		20
Medical expenses:						
Amount from line 330 of your federal Schedule 1			5868		21	
Enter \$2,014 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 Worksheet NL428)			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.

Part B – Newfoundland and Labrador tax on taxable incomeEnter your **taxable income** from line 260 of your return.**33**

Use the amount from line 33 to decide which column to complete.

	Line 33 is \$36,926 or less	Line 33 is more than \$36,926 but not more than \$73,852	Line 33 is more than \$73,852 but not more than \$131,850	Line 33 is more than \$131,850 but not more than \$184,590	Line 33 is more than \$184,590	
Amount from line 33						34
Line 34 minus line 35 (cannot be negative)	– 0.00	– 36,926.00	– 73,852.00	– 131,850.00	– 184,590.00	35
	=	=	=	=	=	36
	x 8.7%	x 14.5%	x 15.8%	x 17.3%	x 18.3%	37
Multiply line 36 by line 37.	=	=	=	=	=	38
Add lines 38 and 39.	+ 0.00	+ 3,213.00	+ 8,567.00	+ 17,731.00	+ 26,855.00	39
Newfoundland and Labrador tax on taxable income	=	=	=	=	=	40

Part C – Newfoundland and Labrador tax

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

41

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

6151 + **42**

Add lines 41 and 42.

= **43**

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

44**Newfoundland and Labrador dividend tax credit:**

Credit calculated for line 6152 on Worksheet NL428

6152 + **45****Newfoundland and Labrador minimum tax carryover:**

Amount from line 427 of your federal Schedule 1

x 58% = **6154** + **46**

Add lines 44 to 46.

– **47**

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

= **48****Newfoundland and Labrador additional tax for minimum tax purposes:**

Amount from line 117 of Form T691

x 58% =

+ **49**

Add lines 48 and 49.

= **50**

Enter the provincial foreign tax credit from Form T2036.

– **51**

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

= **52****Political contribution tax credit**

Newfoundland and Labrador political contributions made in 2018

6175 **53**

Credit calculated for line 54 on Worksheet NL428

(maximum \$500)

– **54**

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

= **55****Direct equity tax credit**

Enter the credit amount from Form T1272.

– **56**

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

= **57****Resort property investment tax credit**

Enter the credit amount from Form T1297.

– **58**

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

= **59****Venture capital tax credit**

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

6190 • **60**Unused Newfoundland and Labrador venture capital tax credit from
your 2017 notice of assessment or reassessment+ **61**

Line 60 plus line 61

= **62**

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

= **63**

Continue on the next page.

Part D – Newfoundland and Labrador 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 this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner.

Enter the amount from line 63 on the previous page.

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

(amount from line 89 of your spouse's or common-law partner's Form NL428, if any)

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

		64
6186	—	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
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 of the return)	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 from columns 1 and 2. Enter the result on line 78 below.	Adjusted family income	72

Enter the amount from line 66 above.

Basic reduction

claim \$835

6187

74

Reduction for your spouse or common-law partner

claim \$465

6188

75

Reduction for an eligible dependant claimed on line 5816

claim \$465

6189

76

Add lines 74, 75, and 76.

(maximum \$1,300)

77

Adjusted family income

Enter the amount from line 72 above.

If you claimed an amount on line 75 or 76, enter **\$33,808**; otherwise, enter **\$19,994**.

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")

**Newfoundland and Labrador
low-income tax reduction**

	78	
—	79	
=	80	
× 16%	81	
=	82	
=	83	
=	84	

Part E – Temporary deficit reduction levy

If your taxable income from line 33 is **\$50,000 or less**, enter "0".

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