

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

Step 1 – Nova Scotia non-refundable tax credits

	For internal use only	5602		
Basic personal amount	claim \$8,481	5804		1
Age amount (if born in 1950 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,141)	5808	+	2
Spouse or common-law partner amount				
Base amount				
Minus: his or her net income from page 1 of your return	-			
Result: (if negative, enter "0")	=	(maximum \$8,481)	▶	5812
			+	3
Amount for an eligible dependant				
Base amount				
Minus: his or her net income from line 236 of his or her return	-			
Result: (if negative, enter "0")	=	(maximum \$8,481)	▶	5816
			+	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			+	5820
Amount for young children				
(Complete the chart on the last page.)	Number of months	6372	× \$100 =	5823
			+	6
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)			+	5824
(amount from line 310 of your federal Schedule 1)			+	5828
Employment insurance premiums:				
(amount from line 312 of your federal Schedule 1)			+	5832
(amount from line 317 of your federal Schedule 1)			+	5829
Pension income amount	(maximum \$1,173)		+	5836
Caregiver amount (use the <i>Provincial Worksheet</i>)			+	5840
Disability amount (for self)			+	
(Claim \$7,341 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			+	5844
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			+	5848
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			+	5852
Your tuition and education amounts [use and attach Schedule NS(S11)]			+	5856
Tuition and education amounts transferred from a child			+	5860
Amounts transferred from your spouse or common-law partner [use and attach Schedule NS(S2)]			+	5864
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 less .	-			20
Line 19 minus line 20 (if negative, enter "0")	=			21
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)		5872	+	22
Add lines 21 and 22.		5876	=	▶
Add lines 1 to 18, and line 23.			=	5880
Nova Scotia non-refundable tax credit rate			×	25
Multiply line 24 by line 25.			=	5884
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	× 8.79% =			27
Amount from line 347 of your federal Schedule 9	× 21% =	+		28
Add lines 27 and 28.		5896	=	▶
Add lines 26 and 29.			=	30
Enter this amount on line 42.			=	6150
Nova Scotia non-refundable tax credits				30

Continue on the next page.

Step 2 – Nova Scotia tax on taxable income

Enter your **taxable income** from line 260 of your return.

31

Complete the appropriate column depending on the amount on line 31.

	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
Enter the amount from line 31.					
Line 32 minus line 33 (cannot be negative)	–	–	–	–	–
	=	=	=	=	=
	x	x	x	x	x
Multiply line 34 by line 35.	=	=	=	=	=
Add lines 36 and 37.	+	+	+	+	+
Nova Scotia tax on taxable income	=	=	=	=	=

32

33

34

35

36

37

38

Step 3 – 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 the *Provincial Worksheet*

6152

+

43

Nova Scotia overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

x 57.5% =

6153

+

44

Nova Scotia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 57.5% =

6154

+

45

Add lines 42 to 45.

=

▶

–

46

Line 41 minus line 46 (if negative, enter "0")

=

47

Nova Scotia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

x 57.5% =

+

48

Add lines 47 and 48.

=

49

Enter the provincial foreign tax credit from Form T2036.

–

50

Line 49 minus line 50 (if negative, enter "0")

=

51

Nova Scotia low-income tax reduction

If you had a spouse or common-law partner on December 31, 2015, you both have to agree on who will claim the tax reduction as **only one of you** can make this claim 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.		52
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)	+	53
Add lines 52 and 53.	=	54
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	–	55
Line 54 minus line 55 (if negative, enter "0")	=	56
Add the amounts from line 56 in column 1 and column 2, if applicable. Enter the result on line 65 on the next page.	Adjusted family income	
		57

Continue on the next page.

