

Provincial Worksheet

2015 T1 General

Use these charts to do the calculations you may need to complete Form NS428, Nova Scotia Tax and Credits.

You can find more information about completing these charts in the forms book.

Keep this worksheet for your records. Do not attach it to the return you send us.

Maximum amount			1
Your net income from line 236 of your return		2	
Base amount		3	
Line 2 minus line 3 (if negative, enter "0")	=	4	
Applicable rate	×	5	
Multiply line 4 by line 5.	=	—	6
Line 1 minus line 6 (if negative, enter "0")			7

Enter this amount on line 5808 of Form NS428.

Line 5820 - Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		1
Dependant's net income (line 236 of his or her return)	_	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$2,798)	=	3
If you claimed this dependant on line 5816, enter the amount claimed.	_	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5

Enter on line 5820 of Form NS428 the total amount claimed for all dependants.

Line 5840 - Caregiver amount

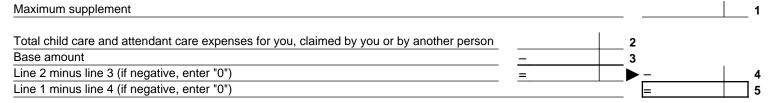
Complete this calculation for each dependant.

	1
_	2
=	₃
_	4
=	5
	= -

Enter on line 5840 of Form NS428 the total amount claimed for all dependants.

Line 5844 - Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2015)



Enter on line 5844 of Form NS428 \$7,341 **plus** the amount from line 5 (maximum \$10,790), **unless** you are completing this chart to calculate the amount at line 5848.

Provincial Worksheet (continued)

Line 5848 - Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount		1
If the dependant was under 18 years of age on December 31, 2015, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was 18 years of age or older , enter "0".	+	2
Add lines 1 and 2.	=	3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NS428		4
Add lines 3 and 4.		5
Dependant's taxable income (line 260 of his or her return)		6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0") Enter on line 5848 of Form NS428 the amount from line 3 or line 7, whichever is less .	=	7

Enter on line 5848 of Form NS428 the total amount claimed for all disabled dependants.

If at the end of the year you and your dependant were not residents of the same province or territory, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1	1
Enter \$1,637 or 3% of the dependant's net income (line 236 of his or her return), whichever is less.	_		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter on line 5872 of Form NS428 the total amount claimed for all dependants.

Line 6152 - Nova Scotia dividend tax credit

Calculate the amount to enter on line 6152 of Form NS428 by completing one of the following two calculations:

• If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

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Line 120 of your return	x 8.85% =	

Enter this amount on line 6152 of Form NS428.

• If you entered amounts on lines 180 and 120 of your return, complete the following:

Line 120 of your return		1			
Line 180 of your return	_	2	× 3.5% =		3
Line 1 minus line 2	=	4	× 8.85% =	+	5
Add lines 4 and 5.				=	6

Enter this amount on line 6152 of Form NS428.