

Worksheet PE428

Use this worksheet to calculate the amounts to enter on your Form PE428, Prince Edward Island Tax and Credits. Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- \$28,019 or less, enter \$3,764 on line 58080 of your Form PE428
- \$53,112 or more, enter "0" on line 58080 of your Form PE428

Otherwise, complete the calculation below.

Maximum amount				1
Amount from line 23600 of your return		2		
Income threshold	<u>– </u>	3		
Line 2 minus line 3 (if negative, enter "0")	=	4		
Applicable rate	×	5		
Line 4 multiplied by the percentage from line 5	=	<u> </u>		6
Line 1 minus line 6 (if negative, enter "0")			=	7

Enter the amount from line 7 on line 58080 of your Form PE428.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	_	_	_	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$2,446 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form PE428, if any	_	_	_	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	_ 5
Add the amounts from line 5 for columns 1, 2, and 3 (and		<u> </u>		

Enter the total from line 6 on line 58200 of your Form PE428.

Line 58400 - Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount				1
Dependant's net income from line 23600 of their return	_	_	_	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$2,446 per dependant)	=	=	=	_ 3
Amount claimed for this dependant on line 58160 of your Form PE428, if any	_	_	_	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	_ 5
Add the amounts from line 5 for columns 1, 2, and 3 (and columns 1)		<u> </u>		

Enter the total from line 6 on line 58400 of your Form PE428.

Complete this calculation if you were under 18 years of	f age on Decer	mber 31, 2	.021:				
Base amount	_						1
Maximum amount					2		•
Total child care and attendant care expenses for you					_		
claimed by you or another person	_	;	3				
Threshold for child and attendant care expenses	<u> </u>		4				
Line 3 minus line 4 (if negative, enter "0")	_ =		<u></u>		5		
Line 2 minus line 5 (if negative, enter "0")			_=		<u>+</u>		6
Line 1 plus line 6			(maximum	\$10,909)	=		7
Enter the amount from line 7 on line 58440 of your Form	n PE428.						
	-						
Line 58480 – Disability amount transferred	from a dep	endant					
Complete this calculation for each dependant. If you have	ve more than c	ne depen	dant, use a s	separate	sheet of pa	aper.	
Note: If you and your dependant were not residents of the apply. For more information, call the Canada Revo				nd of the	year, spe	cial rules ma	y
Base amount						Ì	1
							•
If the dependant was under 18 years of age on Decem If the dependant was 18 years of age or older, enter "0							
Maximum amount		Continue	on mic 7.	1	2		
Total child care and attendant care expenses for this					_		
dependant claimed by you or another person	_	;	3				
Threshold for child and attendant care expenses	<u> </u>		4				
Line 3 minus line 4 (if negative, enter "0")	_ =		<u></u>		5		
Line 2 minus line 5 (if negative, enter "0")					+		6
Line 1 plus line 6			(maximum	\$10,909)	=		7
Enter the amount from line 30 of the dependant's Form	PE428.				+		8
Line 7 plus line 8					=		9
Dependant's taxable income from line 26000 of their retu	urn						1
Line 9 minus line 10 (if negative, enter "0")					=		1
Enter whichever is less:							
amount from line 7 or line 11.	Allowab	le amoun	t for this de	pendant			1
Enter on line 58480 of your Form PE428 the total of allo	wable amount	s claimed	for all depen	idants.			
Line 50720 Allowable amount of medical	ovpopoo f	or othor	donondo	210			
Line 58729 – Allowable amount of medical	expenses i	or other	dependai	IIIS			
Complete one column for each dependant. If you have r	more than thre	e dependa	ants, use a s	eparate s	sheet of pa	ıper.	
	Depend	dant 1	Depend	dant 2	Dep	pendant 3	
Medical expenses for other dependant							1
					-	<u> </u>	•
Enter the amount from line 44 of the dependant's							
Enter the amount from line 44 of the dependant's Form PE428.	<u> </u>				_		2

Enter the total from line 4 on line 58729 of your Form PE428.

Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).

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Line 61520 - Prince Edward Island dividend tax credit

Amount from line 12000 of your return		A					
Amount from line 12010 of your return	<u> </u>	B	×	1.96%	=		_ 1
Amount A minus amount B	=	c	×	10.5%	=	+	_ 2
Line 1 plus line 2						=	3

Enter the amount from line 3 on line 61520 of your Form PE428.

Line 94 - Prince Edward Island political contribution tax credit

If your total political contributions are **more than \$1,150**, enter \$500 on line 94 of your Form PE428. **If not**, use the amount from line 63420 of your Form PE428 to complete the appropriate column below.

Line 5 plus line 6	=	=	=	<u> </u>
	+	+	+	_ 6
Line 3 multiplied by the percentage from line 4	=		=	_ 5
	×	×	×	_ 4
Line 1 minus line 2 (cannot be negative)	=	=	=	_ _ 3
oryour Form F E426.	_	_	_	_ 1 2
Enter your total political contributions from line 63420 of your Form PE428.				
	Line 63420 is \$100 or less	than \$100 but not more than \$550	Line 63420 is more than \$550	

Enter the amount from line 7 on line 94 of your Form PE428.

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