

1

### Part A – Nova Scotia tax on taxable income

#### Enter your taxable income from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$29,590 or less	Line 1 is more than \$29,590 but not more than \$59,180	Line 1 is more than \$59,180 but not more than \$93,000	Line 1 is more than \$93,000 but not more than \$150,000	Line 1 is more than \$150,000	
Amount from line 1						2
Line 2 minus line 3	_	-	_	-	_	3
(cannot be negative)	=	=	=	=	=	4
Line 4 multiplied by the	×	×	×	×	×	5
percentage from line 5	=	=	=	=	=	6
Line 6 plus line 7	+	+	+	+	+	7
Nova Scotia tax on taxable income	=	=	=	=	=	8

Enter the amount from line 8 on line 49 and continue at line 9.

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

Part B – Nova Scotia non-refundable tax credits	se 56020		
Basic personal amount (use Worksheet NS428) (maximum \$11,48	1) 58040		9
Age amount (if you were born in 1956 or earlier) (use Worksheet NS428) (maximum \$5,60	6) 58080	+	10
Spouse or common-law partner amount (use Worksheet NS428) (maximum \$11,48	1) 58120	+	11
Amount for an eligible dependant (use Worksheet NS428) (maximum \$11,48	1) 58160	+	12
Amount for infirm dependants age 18 or older (use Worksheet NS428)	58200	+	13
Amount for young children (complete the chart on the last page of this form)Number of months 58229× \$100	= 58230	+	14
Add lines 9 to 14.		=	15
CPP or QPP contributions: Amount from line 30800 of your return 58240	•16		
Amount from line 31000 of your return 58280 +	•17		
Employment insurance premiums:   Amount from line 31200 of your return   58300	•18		
Amount from line 31217 of your return 58305 +	•19		
Add lines 16 to 19. =	•	+	20
Line 15 plus line 20		=	21
Pension income amount (maximum \$1,17	3) 58360	+	22
Caregiver amount (use Worksheet NS428)	58400	+	23
Add lines 21 to 23.		=	24
Disability amount for self (claim <b>\$7,341</b> or, if you were under 18 years of age, use Worksheet NS428)	58440	+	25
Disability amount transferred from a dependant (use Worksheet NS428)	58480	+	26
Add lines 24 to 26.		=	27

#### Protected B when completed

## Part B – Nova Scotia non-refundable tax credits (continued)

Amount from line 27 of the previous page				28
Interest paid on your student loans (amount from line	58520	+	29	
Your tuition and education amounts (attach Schedule	58560	+	30	
Tuition and education amounts transferred from a ch	ild or grandchild	58600	+	31
Amounts transferred from your spouse or common-la	aw partner (attach Schedule NS(S2))	58640	+	32
Add lines 28 to 32.			=	33
Medical expenses:			·	
Amount from line 33099 of your return	58689	34		
Amount from line 23600 of your return	35			
Applicable rate	× 36			
Line 35 multiplied by the percentage from line 36	= 37			
Enter whichever is less: \$1,637 or the amount on	line 37	38		
Line 34 minus line 38 (if negative, enter "0")	=	39		
Allowable amount of medical expenses for other dep (use Worksheet NS428)	endants 58729 +	40		
Line 39 plus line 40	58769 =	▶	+	41
Line 33 plus line 41		58800	=	42
Nova Scotia non-refundable tax credit rate			×	43
Line 42 multiplied by the percentage from line 43		58840	=	44
Donations and gifts: Amount from line 13 of your federal Schedule 9	× 8.79% =	45		
Amount from line 14 of your federal Schedule 9	× 21% = +	46		
Line 45 plus line 46	58969 =	•	+	47
Line 44 plus line 47 Enter this amount on line 52.	Nova Scotia non-refundable tax cred	lits 61500	=	48
Part C – Nova Scotia tax				
Nova Scotia tax on taxable income from line 8				49
Nova Scotia tax on split income (complete Form T12	06)	61510	+	•50
Line 49 plus line 50			=	51
Nova Scotia non-refundable tax credits from line 48		52		
Nova Scotia dividend tax credit (use Worksheet NS4	28) <b>61520</b> +	•53		
Nova Scotia minimum tax carryover: Amount from line 40427 of your return	× 57.5% = 61540 +	•54		
Add lines 52 to 54.	=			55
Line 51 minus line 55 (if negative, enter "0")		=	56	
Nova Scotia additional tax for minimum tax purposes				

Line 56 plus line 57

Amount from line 118 of Form T691

Line 58 minus line 59 (if negative, enter "0")

Provincial foreign tax credit (complete Form T2036)

57

58

59

60

**x** 57.5% =

+

=

—

=

## Part C – Nova Scotia tax (continued)

#### Nova Scotia low-income tax reduction

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim the tax reduction for your family.

Adjusted family income calculation for the Nova Scotia low-income tax reduction			Column 1 You		Column 2 Your spouse common-law pa		
Net income from line 23600 of the return						6	51
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savir income repayment (included on line 23200 of the return)			+		+	6	52
Line 61 plus line 62			=		=		53
Total of the UCCB income (line 11700 of the return) and income (line 12500 of the return)	the RDSP		_		_		64
Line 63 minus line 64 (if negative, enter "0")			=		=		55
Add the amounts from line 65 of columns 1 and 2. Enter this amount on line 74.		Adjus	ted family income				6
Amount from line 60 of the previous page						6	 57
Basic reduction	Claim \$300	61950		68		·	
Reduction for spouse or common-law partner	Claim \$300	61970	+	69			
Reduction for an eligible dependant claimed on line 58160	Claim \$300	61990	+	70			
Add lines 68 to 70.	(maximum \$600)		=	71			
Reduction for dependent children born in 2003 or later: Number of dependent children ( <b>do not</b> include a child claimed on line 70) 60999	× \$165 =		+	72			
Line 71 plus line 72			=	73			
Adjusted family income: Amount from line 66 above		74					
Base amount –	•	75					
Line 74 minus line 75 (if negative, enter "0")	:	76					
Applicable rate	:	77					
Line 76 multiplied by the percentage from line 77	:			78			
Line 73 minus line 78 (if negative, enter "0") Nova Scotia low-incom	e tax reduction		=	►	_	-	79
Line 67 minus line 79 (if negative enter "0")					=		80
Nova Scotia political contribution tax credit: Total political contributions made in 2021 62100	× 7	5% =	(maximum \$750)		-		81
Line 80 minus line 81 (if negative, enter "0")					=		82
Food bank tax credit for farmers:							
Enter the amount of qualifying donations that have also been claimed as charitable donations.	62150		× 25% =		_		83
Line 82 minus line 83 (if negative, enter "0")					=		84

# Part C - Nova Scotia tax (continued)

Amount from line 84 of the previous page		85
Labour-sponsored venture capital tax credit: Cost of shares from Form NSLSV × 20% = (maximum \$2,000) 62180	_	•86
Line 85 minus line 86 (if negative, enter "0")	=	87
Equity tax credit (complete Form T1285)	-	88
Line 87 minus line 88 (if negative, enter "0")	=	89
Innovation equity tax credit (complete Form T225)	-	90
Line 89 minus line 90 (if negative, enter "0")	=	91
Venture capital tax credit (complete Form T224)	-	92
Line 91 minus line 92 (if negative, enter "0")	=	93
Age tax credit (if born in 1956 or earlier and your taxable income is <b>less than \$24,000</b> ) Claim \$1,000	_	94
Line 93 minus line 94 (if negative, enter "0")Nova Scotia taxEnter this amount on line 42800 of your return.Nova Scotia tax	=	95

# Part D – Nova Scotia credits

Nova Scotia volunteer firefighters and ground search and rescue tax credit: Enter this amount on **line 47900** of your return.

Claim	\$500	62400	

96

Details of amount for young children (If you need more space, attach a separate piece of paper.)							
Child's nameRelationship to youDate of birth (Year Month Day)Number of eligible months							
			+				
			+				
Total number of eligible months for all children =							
Enter the total number of months on line 58229 of page 1.							

See the privacy notice on your return.