

Use this worksheet to calculate the amounts to enter on Form NS428, Nova Scotia Tax and Credits.
 Keep this worksheet for your records. **Do not attach it to your return.**

Line 58040 – Basic personal amount

If the amount from line 26000 of your return is:

- **\$25,000 or less**, enter \$11,481 on line 58040 of your Form NS428
- **\$75,000 or more**, enter \$8,481 on line 58040 of your Form NS428

Otherwise, complete the calculation below.

Base amount				1
Supplement amount			2	
Amount from line 26000 of your return			3	
Income threshold	-		4	
Line 3 minus line 4 (if negative, enter "0")	=		5	
Applicable rate	x		6	
Line 5 multiplied by the percentage from line 6	=		7	
Line 2 minus line 7 (if negative, enter "0")		=	8	+
Line 1 plus line 8			9	=
			(maximum \$11,481)	

Enter the amount from line 9 on line 58040 of your Form NS428.

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

Maximum amount				1
Amount from line 23600 of your return			2	
Income threshold	-		3	
Line 2 minus line 3 (if negative, enter "0")	=		4	
Applicable rate	x		5	
Line 4 multiplied by the percentage from line 5	=		6	-
Line 1 minus line 6 (if negative, enter "0")		=	7	
Supplement amount			8	
Amount from line 26000 of your return			9	
Income threshold	-		10	
Line 9 minus line 10 (if negative, enter "0")	=		11	
Applicable rate	x		12	
Line 11 multiplied by the percentage from line 12	=		13	-
Line 8 minus line 13 (if negative, enter "0")		=	14	+
Line 7 plus line 14			15	=
			(maximum \$5,606)	

Enter the amount from line 15 on line 58080 of your Form NS428.

Line 58120 – Spouse or common-law partner amount

Base amount				1
Enter whichever is more: \$848 or your spouse's or common-law partner's net income from line 23600 of their return.	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)		3
Supplement amount				4
Amount from line 26000 of your return				5
Income threshold	-			6
Line 5 minus line 6 (if negative, enter "0")	=			7
Applicable rate	x			8
Line 7 multiplied by the percentage from line 8	=			9
Line 4 minus line 9 (if negative, enter "0")	=			10
Spouse's or common-law partner's net income from line 23600 of their return	-			11
Line 10 minus line 11 (if negative, enter "0")	=			12
Line 3 plus line 12		(maximum \$11,481)		13

Enter the amount from line 13 on line 58120 of your Form NS428.

Line 58160 – Amount for an eligible dependant

Base amount				1
Enter whichever is more: \$848 or your dependant's net income from line 23600 of their return.	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)		3
Supplement amount				4
Amount from line 26000 of your return				5
Income threshold	-			6
Line 5 minus line 6 (if negative, enter "0")	=			7
Applicable rate	x			8
Line 7 multiplied by the percentage from line 8	=			9
Line 4 minus line 9 (if negative, enter "0")	=			10
Dependant's net income from line 23600 of their return	-			11
Line 10 minus line 11 (if negative, enter "0")	=			12
Line 3 plus line 12		(maximum \$11,481)		13

Enter the amount from line 13 on line 58160 of your Form NS428.

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 \$2,798 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form NS428, 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 others, if any).				6

Enter the total from line 6 on line 58200 of your Form NS428.

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 \$4,898 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 of your Form NS428, 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 others, if any).				6

Enter the total from line 6 on line 58400 of your Form NS428.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

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	-			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ -		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		(maximum \$10,790)	=	7

Enter the amount from line 7 on line 58440 of your Form NS428.

