

Worksheet NS428

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	<u>-</u>	4		
Line 3 minus line 4 (if negative, enter "0")	=	5		
Applicable rate	×	6		
Line 5 multiplied by the percentage from line 6	=	<u> </u>	7	
Line 2 minus line 7 (if negative, enter "0")		=	> +	8
Line 1 plus line 8		(maximun	n \$11,481) =	9

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			×		5	
Line 4 multiplied by the percentage from line 5			=		<u> </u>	6
Line 1 minus line 6 (if negative, enter "0")		_			=	7
Supplement amount					8	
Amount from line 26000 of your return		9)			
Income threshold	<u>-</u>	1	0			
Line 9 minus line 10 (if negative, enter "0")		1	1			
Applicable rate	×	1	2			
Line 11 multiplied by the percentage from line 12			<u> </u>		13	
Line 8 minus line 13 (if negative, enter "0")			=		+	14
Line 7 plus line 14			(maximu	m \$5,606)	=	15

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

Line 58120 – Spouse or common-law partner amount Base amount 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) Supplement amount Amount from line 26000 of your return 5 Income threshold 6 Line 5 minus line 6 (if negative, enter "0") 7 = Applicable rate × 8 Line 7 multiplied by the percentage from line 8 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) 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 Amount from line 26000 of your return 5 Income threshold 6 Line 5 minus line 6 (if negative, enter "0") 7 Applicable rate 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

12

(maximum \$11,481)

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

Line 10 minus line 11 (if negative, enter "0")

Line 3 plus line 12

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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 3	
			1
_			2
=	=	=	3
_	_	_	4
=	=	=	— 5
thers, 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).			<u></u>

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	_		1				
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			(maximu	m \$10,790)	Ī	=	7

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

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Line 58480 - Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at **1-800-959-8281.**

Base amount					1
If the dependant was under 18 years of age on Decen If the dependant was 18 years of age or older , enter "					
Maximum amount				<u> </u>	
Total child care and attendant care expenses for this dependant 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	j	
Line 2 minus line 5 (if negative, enter "0")		=	<u> </u>	+	6
Line 1 plus line 6		(maximum	\$10,790)	=	7
Enter the amount from line 24 of the dependant's Form	NS428.			+	8
Line 7 plus line 8				=	g
Dependant's taxable income from line 26000 of their re	turn			_	1
Line 9 minus line 10 (if negative, enter "0")				=	1
Enter whichever is less: amount from line 7 or line 11.	Allowable amo	ount for this de	pendant		1
Enter on line 58480 of your Form NS428 the total of alle	owable amounts claim	ed for all depen	dants.		
Line 58729 – Allowable amount of medical	expenses for oth	ner dependar	nts		
Complete one column for each dependant. If you have	more than three depe	endants, use a se	eparate she	eet of paper.	
	Dependant 1	Depend	lant 2	Dependan	ıt 3
Medical expenses for other dependants					1
Enter the amount from line 38 of the dependant's					1

Enter the total from line 4 on line 58729 of your Form NS428.

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

ī	ing 61520 -	Novo	Caatia	امممانينام	Law aradit
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Line 1 minus line 2 (if negative, enter "0")

Form NS428.

Amount from line 12000 of your return		A				
Amount from line 12010 of your return		В ×	2.99%	=		1
Amount A minus amount B	=	C ×	8.85%	=	+	2
Line 1 plus line 2					=	3

2

Enter the amount from line 3 on line 61520 of your Form NS428.

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