

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
Claim only the credits that apply to you.

Part A – Newfoundland and Labrador non-refundable tax credits

	For internal use only	56000	
Basic personal amount	Claim \$9,414	58040	1
Age amount (if born in 1954 or earlier) (use Worksheet NL428)	(maximum \$6,009)	58080 +	2
Spouse or common-law partner amount			
Base amount			3
Your spouse's or common-law partner's net income from line 23600 of their return	-		4
Line 3 minus line 4 (if negative, enter "0")	=	(maximum \$7,692) ▶ 58120 +	5
Amount for an eligible dependant			
Base amount			6
Your eligible dependant's net income from line 23600 of their return	-		7
Line 6 minus line 7 (if negative, enter "0")	=	(maximum \$7,692) ▶ 58160 +	8
Add lines 1, 2, 5, and 8.		=	9
Amount for infirm dependants age 18 or older (use Worksheet NL428)		58200 +	10
CPP or QPP contributions:			
Amount from line 30800 of your return		58240 +	•11
Amount from line 31000 of your return		58280 +	•12
Employment insurance premiums:			
Amount from line 31200 of your return		58300 +	•13
Amount from line 31217 of your return		58305 +	•14
Volunteer firefighters' amount		58315 +	15
Search and rescue volunteers' amount		58316 +	16
Child care amount (amount from line 21400 of your return)		58320 +	17
Adoption expenses		58330 +	18
Pension income amount	(maximum \$1,000)	58360 +	19
Caregiver amount (use Worksheet NL428)		58400 +	20
Disability amount (for self) (Claim \$6,352 , or if you were under 18 years of age, use Worksheet NL428.)		58440 +	21
Disability amount transferred from a dependant (use Worksheet NL428)		58480 +	22
Interest paid on your student loans (amount from line 31900 of your return)		58520 +	23
Your tuition and education amounts (attach Schedule NL(S11))		58560 +	24
Tuition and education amounts transferred from a child		58600 +	25
Amounts transferred from your spouse or common-law partner (attach Schedule NL(S2))		58640 +	26
Add lines 9 to 26.		=	27

Continue on the next page.

Part A – Newfoundland and Labrador non-refundable tax credits (continued)

Amount from line 27 of the previous page										28	
Medical expenses:											
Amount from line 33099 of your return	58689									29	
Enter whichever is less :											
\$2,050 or 3% of the amount from line 23600 of your return		-								30	
Line 29 minus line 30 (if negative, enter "0")		=								31	
Allowable amount of medical expenses for other dependants (use Worksheet NL428.)	58729	+								32	
Add lines 31 and 32.	58769	=							+	33	
Add lines 28 and 33.									58800	=	34
Newfoundland and Labrador non-refundable tax credit rate										x	35
Multiply line 34 by line 35.									58840	=	36
Donations and gifts:											
Amount from line 16 of your federal Schedule 9		x 8.7%	=								37
Amount from line 17 of your federal Schedule 9		x 18.3%	=	+							38
Add lines 37 and 38.	58969	=								+	39
Add lines 36 and 39. Enter this amount on line 53.											40
	Newfoundland and Labrador non-refundable tax credits							61500	=		

Part B – Newfoundland and Labrador tax on taxable income

Enter your taxable income from line 26000 of your return.											41
Use the amount from line 41 to decide which column to complete.											
	Line 41 is \$37,591 or less	Line 41 is more than \$37,591 but not more than \$75,181	Line 41 is more than \$75,181 but not more than \$134,224	Line 41 is more than \$134,224 but not more than \$187,913	Line 41 is more than \$187,913						
Amount from line 41											42
Line 42 minus line 43 (cannot be negative)	-	-	-	-	-						43
	=	=	=	=	=						44
	x	x	x	x	x						45
Multiply line 44 by line 45.	=	=	=	=	=						46
Add lines 46 and 47.	+	+	+	+	+						47
Newfoundland and Labrador tax on taxable income											48

Part C – Newfoundland and Labrador tax

Enter your Newfoundland and Labrador tax on taxable income from line 48.											49
Enter your Newfoundland and Labrador tax on split income from Form T1206.							61510	+			•50
Add lines 49 and 50.								=			51

Continue on the next page.

Part C – Newfoundland and Labrador tax (continued)

Amount from line 51 of the previous page			52
Enter your Newfoundland and Labrador non-refundable tax credits from line 40.			53
Newfoundland and Labrador dividend tax credit Credit calculated for line 61520 on Worksheet NL428	61520 +		• 54
Newfoundland and Labrador minimum tax carryover Amount from line 40427 of your return	× 58% = 61540 +		• 55
Add lines 53 to 55.	=	▶	56
Line 52 minus line 56 (if negative, enter "0")			57
Newfoundland and Labrador additional tax for minimum tax purposes Amount from line 120 of Form T691		× 58% =	58
Add lines 57 and 58.			59
Enter the provincial foreign tax credit from Form T2036.			60
Line 59 minus line 60 (if negative, enter "0")			61
Political contribution tax credit Newfoundland and Labrador political contributions made in 2019	61750		62
Credit calculated for line 63 on Worksheet NL428	(maximum \$500)		63
Line 61 minus line 63 (if negative, enter "0")			64
Direct equity tax credit Enter the credit amount from Form T1272.			65
Line 64 minus line 65 (if negative, enter "0")			66
Resort property investment tax credit Enter the credit amount from Form T1297.			67
Line 66 minus line 67 (if negative, enter "0")			68
Venture capital tax credit Enter the credit amount from Certificate(s) NL VCTC.	61820		• 69
Unused Newfoundland and Labrador venture capital tax credit from your most recent notice of assessment or reassessment	+		70
Line 69 plus line 70	=	▶	71
Line 68 minus line 71 (if negative, enter "0")			72
Newfoundland and Labrador low-income tax reduction			
If you had a spouse or common-law partner on December 31, 2019, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner on line 73.			
Unused low-income tax reduction from your spouse or common-law partner Amount from line 97 of your spouse's or common-law partner's Form NL428, if any		61860 –	• 73
Line 72 minus line 73 (if negative, enter "0")			74
If you claimed an amount on line 73, enter the amount from line 74 on line 81, enter "0" on line 91, and continue on line 92. Otherwise, continue on the next page.			

Part C – Newfoundland and Labrador tax (continued)

Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner
Net income from line 23600 of the return	75	75
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+ 76	+ 76
Add lines 75 and 76.	= 77	= 77
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	- 78	- 78
Line 77 minus line 78 (if negative, enter "0")	= 79	= 79
Add the amounts on line 79 from columns 1 and 2. Enter the result on line 86 below.	Adjusted family income	80

Enter the amount from line 74 of the previous page.

81

Basic reduction	Claim \$850 61870	82
Reduction for your spouse or common-law partner	Claim \$474 61880 +	83
Reduction for an eligible dependant claimed on line 58160	Claim \$474 61890 +	84
Add lines 82 to 84. (maximum \$1,324)	=	85

Adjusted family income

Enter the amount from line 80.	86
If you claimed an amount on line 83 or line 84, enter \$34,417; if not , enter \$20,354.	- 87
Line 86 minus line 87 (if negative, enter "0")	= 88
Applicable rate	× 89
Multiply line 88 by line 89.	= 90
Line 85 minus line 90 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction = 91
Line 81 minus line 91 (if negative, enter "0")	= 92

Temporary deficit reduction levyIf your taxable income from line 41 is **\$50,000 or less**, enter "0".
If not, enter the amount calculated in the chart on the next page.**Temporary deficit
reduction levy**

Add lines 92 and 93.	+ 93
Enter the result on line 42800 of your return.	Newfoundland and Labrador tax = 94

Unused low-income tax reduction that your spouse or common-law partner can claim

Amount from line 91 above	95
Amount from line 72 of the previous page	- 96
Line 95 minus line 96 (if negative, enter "0")	Unused amount = 97

Temporary deficit reduction levyEnter your **taxable income** from line 41.

1

Go to the line below that corresponds to your taxable income.

Enter your taxable income in the first box and complete the calculation.

Enter on line 93 **whichever amount is less**: the result or the maximum.**Taxable income****Temporary deficit reduction levy
Result or maximum
(whichever is less)**more than **\$50,000**, but not more than **\$55,000** - \$50,000 = × 10% = or \$100more than **\$55,000**, but not more than **\$60,000** - \$55,000 = × 10% = + \$100 = or \$200more than **\$60,000**, but not more than **\$65,000** - \$60,000 = × 10% = + \$200 = or \$300more than **\$65,000**, but not more than **\$70,000** - \$65,000 = × 10% = + \$300 = or \$400more than **\$70,000**, but not more than **\$75,000** - \$70,000 = × 10% = + \$400 = or \$500more than **\$75,000**, but not more than **\$80,000** - \$75,000 = × 10% = + \$500 = or \$600more than **\$80,000**, but not more than **\$100,000** - \$80,000 = × 10% = + \$600 = or \$700more than **\$100,000**, but not more than **\$125,000** - \$100,000 = × 10% = + \$700 = or \$800more than **\$125,000**, but not more than **\$175,000** - \$125,000 = × 10% = + \$800 = or \$900more than **\$175,000**, but not more than **\$250,000** - \$175,000 = × 10% = + \$900 = or \$1,000more than **\$250,000**, but not more than **\$300,000** - \$250,000 = × 10% = + \$1,000 = or \$1,100more than **\$300,000**, but not more than **\$350,000** - \$300,000 = × 10% = + \$1,100 = or \$1,200more than **\$350,000**, but not more than **\$400,000** - \$350,000 = × 10% = + \$1,200 = or \$1,300more than **\$400,000**, but not more than **\$450,000** - \$400,000 = × 10% = + \$1,300 = or \$1,400more than **\$450,000**, but not more than **\$500,000** - \$450,000 = × 10% = + \$1,400 = or \$1,500more than **\$500,000**, but not more than **\$550,000** - \$500,000 = × 10% = + \$1,500 = or \$1,600more than **\$550,000**, but not more than **\$600,000** - \$550,000 = × 10% = + \$1,600 = or \$1,700more than **\$600,000** - \$600,000 = × 10% = + \$1,700 = or \$1,800

See the privacy notice on your return.