

Part A – Newfoundland and Labrador tax on taxable income

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

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

	Line 1 is \$38,081 or less	Line 1 is more than \$38,081 but not more than \$76,161	Line 1 is more than \$76,161 but not more than \$135,973	Line 1 is more than \$135,973 but not more than \$190,363	Line 1 is more than \$190,363	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	-	-	-	-	-	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	x	x	x	x	x	5
	=	=	=	=	=	6
Line 6 plus line 7	+	+	+	+	+	7
Newfoundland and Labrador tax on taxable income	=	=	=	=	=	8

Enter the amount from line 8 on line 56 and continue at line 9.

Part B – Newfoundland and Labrador non-refundable tax credits

Basic personal amount	Internal use	56000	Claim	\$9,536	58040	9
Age amount (if you were born in 1956 or earlier) (use Worksheet NL428)	(maximum \$6,087)	58080	+			10
Spouse or common-law partner amount:						
Base amount						11
Your spouse's or common-law partner's net income from line 23600 of their return	-					12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$7,792)	58120	=			13
Amount for an eligible dependant:						
Base amount						14
Your eligible dependant's net income from line 23600 of their return	-					15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$7,792)	58160	=			16
Amount for infirm dependants age 18 or older (use Worksheet NL428)					58200	17
Add lines 9, 10, 13, 16, and 17.					+	18
CPP or QPP contributions:						
Amount from line 30800 of your return		58240				19
Amount from line 31000 of your return		58280	+			20
Employment insurance premiums:						
Amount from line 31200 of your return		58300	+			21
Amount from line 31217 of your return		58305	+			22
Volunteer firefighters' amount		58315	+			23
Search and rescue volunteers' amount		58316	+			24
Child care amount		58320	+			25
Adoption expenses		58330	+			26
Add lines 19 to 26.		=			+	27
Line 18 plus line 27					=	28

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

Amount from line 28 of the previous page									29
Pension income amount		(maximum \$1,000)	58360	+					30
Caregiver amount (use Worksheet NL428)			58400	+					31
Add lines 29 to 31.				=					32
Disability amount for self (claim \$6,435 or, if you were under 18 years of age, use Worksheet NL428)			58440	+					33
Disability amount transferred from a dependant (use Worksheet NL428)			58480	+					34
Add lines 32 to 34.				=					35
Interest paid on your student loans (amount from line 31900 of your return)			58520	+					36
Your tuition and education amounts (attach Schedule NL(S11))			58560	+					37
Tuition and education amounts transferred from a child or grandchild			58600	+					38
Amounts transferred from your spouse or common-law partner (attach Schedule NL(S2))			58640	+					39
Add lines 35 to 39.				=					40
Medical expenses:									
Amount from line 33099 of your return			58689					41	
Amount from line 23600 of your return								42	
Applicable rate		x						43	
Line 42 multiplied by the percentage from line 43		=						44	
Enter whichever is less : \$2,077 or the amount on line 44.				-				45	
Line 41 minus line 45 (if negative, enter "0")				=				46	
Allowable amount of medical expenses for other dependants (use Worksheet NL428)			58729	+				47	
Line 46 plus line 47			58769	=			▶	+	48
Line 40 plus line 48				=				58800	49
Newfoundland and Labrador non-refundable tax credit rate				x					50
Line 49 multiplied by the percentage from line 50				=				58840	51
Donations and gifts:									
Amount from line 13 of your federal Schedule 9		x 8.7% =						52	
Amount from line 14 of your federal Schedule 9		x 18.3% =		+				53	
Line 52 plus line 53			58969	=			▶	+	54
Line 51 plus line 54				=					
Enter this amount on line 59.		Newfoundland and Labrador non-refundable tax credits	61500	=					55

Part C – Newfoundland and Labrador tax

Newfoundland and Labrador tax on taxable income from line 8									56
Newfoundland and Labrador tax on split income (complete Form T1206)	61510	+							•57
Line 56 plus line 57		=							58
Newfoundland and Labrador non-refundable tax credits from line 55									59
Newfoundland and Labrador dividend tax credit (use Worksheet NL428)	61520	+							•60
Newfoundland and Labrador minimum tax carryover:									
Amount from line 40427 of your return		x	58%	=	61540	+			•61
Add lines 59 to 61.		=							▶ 62
Line 58 minus line 62 (if negative, enter "0")		=							63
Newfoundland and Labrador additional tax for minimum tax purposes:									
Amount from line 118 of Form T691		x	58%	=		+			64
Line 63 plus line 64		=							65
Provincial foreign tax credit (complete Form T2036)									66
Line 65 minus line 66 (if negative, enter "0")		=							67
Newfoundland and Labrador political contributions made in 2021	61750								68
Newfoundland and Labrador political contribution tax credit (use Worksheet NL428)							(maximum \$500)		69
Line 67 minus line 69 (if negative, enter "0")		=							70
Direct equity tax credit (complete Form T1272)									71
Line 70 minus line 71 (if negative, enter "0")		=							72
Resort property investment tax credit (complete Form T1297)									73
Line 72 minus line 73 (if negative, enter "0")		=							74
Venture capital tax credit from Certificate(s) NL VCTC	61820								•75
Unused Newfoundland and Labrador venture capital tax credit from your most recent notice of assessment or reassessment		+							76
Line 75 plus line 76		=							▶ 77
Line 74 minus line 77 (if negative, enter "0")		=							78

Newfoundland and Labrador 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 this tax reduction for your family. Any unused amount from line 101 can be claimed by the other spouse or common-law partner on line 79 of their Form NL428.

Unused low-income tax reduction from your spouse or common-law partner:									
Amount from line 101 of your spouse's or common-law partner's Form NL428, if any	61860	-							•79
Line 78 minus line 79 (if negative, enter "0")		=							80

If you are claiming an amount on line 79, enter the amount from line 80 on line 87, enter "0" on line 97, and continue on line 98. **If not**, continue on the next page.

Part C – Newfoundland and Labrador tax (continued)

Adjusted family income calculation for 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				81
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)		+	+	82
Line 81 plus line 82		=	=	83
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)		-	-	84
Line 83 minus line 84 (if negative, enter "0")		=	=	85
Add the amounts from line 85 of columns 1 and 2. Enter this amount on line 92.	Adjusted family income			86
Amount from line 80 of the previous page				87
Basic reduction	Claim \$862 61870			88
Reduction for spouse or common-law partner	Claim \$481 61880 +			89
Reduction for an eligible dependant claimed on line 58160	Claim \$481 61890 +			90
Add lines 88 to 90. (maximum \$1,343)		=		91
Adjusted family income: Amount from line 86				92
If you claimed an amount on line 89 or line 90, enter \$34,866; if not , enter \$20,619.		-		93
Line 92 minus line 93 (if negative, enter "0")		=		94
Applicable rate		x		95
Line 94 multiplied by the percentage from line 95		=	▶ -	96
Line 91 minus line 96 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction	=	▶ -	97
Line 87 minus line 97 (if negative, enter "0") Enter this amount on line 42800 of your return.	Newfoundland and Labrador tax	=		98
Unused low-income tax reduction that your spouse or common-law partner can claim				
Amount from line 97 above				99
Amount from line 78 of the previous page			-	100
Line 99 minus line 100 (if negative, enter "0")	Unused amount	=		101

See the privacy notice on your return.