

Use this worksheet to calculate the amounts to enter on your Form NL428, Newfoundland and Labrador Tax and Credits. Keep this worksheet for your records. **Do not attach it to your return.**

### Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$32,930 or less**, enter \$6,009 on line 58080 of your Form NL428
- **more than \$32,930 but not more than \$72,990**, complete the calculation below
- **\$72,990 or more**, enter "0" on line 58080 of your Form NL428

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
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")			-	7

Enter this amount on line 58080 of your Form NL428.

### 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		1		1
Dependant's net income from line 23600 of their return	-	2	-	2	-	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$2,990 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 of your Form NL428, if any	-	4	-	4	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).					=	6

Enter the total on line 58200 of your Form NL428.

### 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		1		1
Dependant's net income from line 23600 of their return	-	2	-	2	-	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$2,990 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 of your Form NL428, if any	-	4	-	4	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).					=	6

Enter the total on line 58400 of your Form NL428.

**Worksheet NL428 (continued)****Line 58440 – Disability amount (for self)**Complete the following calculation if you were **under 18 years of age** on December 31, 2019:

Base amount							1
Maximum amount							2
Total child care and attendant care expenses for you claimed by you or by 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
Add lines 1 and 6.						(maximum \$9,341)	7

Enter this amount on line 58440 of your Form NL428.

**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. Contact the Canada Revenue Agency to find out how much you can claim.

Base amount								1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.								
Maximum amount								2
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
Line 2 minus line 5 (if negative, enter "0")	=					+		6
Add lines 1 and 6.						(maximum \$9,341)		7
Total of amounts your dependant can claim on lines 9 to 20 of their Form NL428						+		8
Add lines 7 and 8.						=		9
Dependant's taxable income from line 26000 of their return						-		10
Line 9 minus line 10 (if negative, enter "0").						=		11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>								12

Enter on line 58480 of your Form NL428 the total of allowable amounts claimed for **all** dependants.**Line 58729 – Allowable amount of medical expenses for other dependants**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
Medical expenses for other dependant			
Enter <b>whichever is less</b> : \$2,050 or 3% of the dependant's net income from line 23600 of their return	-	-	-
Line 1 minus line 2 (if negative, enter "0")	=	=	=
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).			

Enter the total on line 58729 of your Form NL428.

## Worksheet NL428 (continued)

**Line 61520 – Newfoundland and Labrador dividend tax credit**

Calculate the amount to enter on line 61520 of your Form NL428 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return	_____		_____	x	5.4%	=	<input type="text"/>	<input type="text"/>
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Enter this amount on line 61520 of your Form NL428.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return	_____		_____	1				
Amount from line 12010 of your return	_____		_____	2	x	3.5%	=	<input type="text"/>
Line 1 minus line 2	_____		_____	4	x	5.4%	=	<input type="text"/>
Add lines 3 and 5.							+	<input type="text"/>
							=	<input type="text"/>

Enter this amount on line 61520 of your Form NL428.

**Line 63 – Newfoundland and Labrador political contribution tax credit**

If your total political contributions from line 62 of your Form NL428 are **more than \$1,150**, enter \$500 on line 63 of your Form NL428. **If not**, use the amount from line 62 to decide which column to complete.

	Line 62 is \$100 or less	Line 62 is more than \$100 but not more than \$550	Line 62 is more than \$550	
Enter your total contributions from line 62 of your Form NL428.	_____	_____	_____	1
Line 1 minus line 2 (cannot be negative)	_____	_____	_____	2
	_____	_____	_____	3
Multiply line 3 by line 4.	_____	_____	_____	4
	_____	_____	_____	5
Add lines 5 and 6.	_____	_____	_____	6
	<input type="text"/>	<input type="text"/>	<input type="text"/>	7

Enter this amount on line 63 of your Form NL428.