

Use this worksheet to calculate the amounts to enter on your Form PE428, Prince Edward Island 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:

- **\$28,019 or less**, enter \$3,764 on line 58080 of your Form PE428
- **more than \$28,019 but not more than \$53,112**, complete the calculation below
- **more than \$53,112**, enter "0" on line 58080 of your Form PE428

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
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 PE428.

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") (maximum \$2,446 per dependant)	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form PE428, 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 PE428.

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") (maximum \$2,446 per dependant)	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form PE428, 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 PE428.

Worksheet PE428 (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 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")		=	▶ +
Add lines 1 and 6.		(maximum \$10,909)	7

Enter this amount on line 58440 of your Form PE428.

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
<p>If the dependant was under 18 years of age on December 31, 2019, complete lines 2 to 12. If the dependant was 18 years of age or older, enter "0" on line 6 and continue on line 7.</p>			
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")		=	▶ +
Add lines 1 and 6.		(maximum \$10,909)	7
Total of amounts your dependant can claim on lines 9 to 17 of their Form PE428			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, whichever is less			12

Enter on line 58480 of your Form PE428 the total of allowable amounts claimed for **all** dependants.

Worksheet PE428 (continued)

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	1	1	1
Enter whichever is less: \$1,678 or 3% of the dependant's net income from line 23600 of their return	2	2	2
Line 1 minus line 2 (if negative, enter "0")	3	3	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).			4

Enter the total on line 58729 of your Form PE428.

Line 61520 – Prince Edward Island dividend tax credit

Calculate the amount to enter on line 61520 of your Form PE428 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	10.5%	=	
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Enter this amount on line 61520 of your Form PE428.

- 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	2.74%	=	3
Line 1 minus line 2	4	x	10.5%	=	5
Add lines 3 and 5.					6

Enter this amount on line 61520 of your Form PE428.

Line 88 – Prince Edward Island political contribution tax credit

If your total political contributions from line 87 of your Form PE428 are **more than \$1,150**, enter \$500 on line 88 of your Form PE428. **If not**, use the amount from line 87 to decide which column to complete.

	Line 87 is \$100 or less	Line 87 is more than \$100 but not more than \$550	Line 87 is more than \$550
Enter your total contributions from line 87 of your Form PE428.			1
Line 1 minus line 2 (cannot be negative)			2
Multiply line 3 by line 4.			3
Add lines 5 and 6.			4
			5
			6
			7

Enter this amount on line 88 of your Form PE428.