

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
- **more than \$25,000 but not more than \$74,999**, complete the calculation below
- **\$75,000 or more**, enter \$8,481 on line 58040 of your Form NS428

Base amount				1
Supplement amount			2	
Amount from line 26000 of your return			3	
Income threshold	-		4	
Line 3 minus line 4 (if negative, enter "0")	=		5	
Applicable rate	x		6	
Multiply line 5 by line 6.	=		7	
Line 2 minus line 7 (if negative, enter "0")	=		8	+
Line 1 plus line 8			9	=
		(maximum \$11,481)		

Enter this amount on line 58040 of your Form NS428.

Line 58080 – Age amount

Complete this calculation if you were born in 1954 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	x		5	
Multiply line 4 by line 5.	=		6	-
Line 1 minus line 6 (if negative, enter "0")	=		7	=
Supplement amount			8	
Amount from line 26000 of your return			9	
Income threshold	-		10	
Line 9 minus line 10 (if negative, enter "0")	=		11	
Applicable rate	x		12	
Multiply line 11 by line 12.	=		13	
Line 8 minus line 13 (if negative, enter "0")	=		14	+
Line 7 plus line 14			15	=
		(maximum \$5,606)		

Enter this amount on line 58080 of your Form NS428.

Worksheet NS428 (continued)**Line 58120 – Spouse or common-law partner amount**

Base amount				1
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)			=	▶ 3
Supplement amount				4
Amount from line 26000 of your return				5
Income threshold			–	6
Line 5 minus line 6 (if negative, enter "0")			=	7
Applicable rate			×	8
Multiply line 7 by line 8.			=	▶ 9
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)	= 13

Enter this amount 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				4
Amount from line 26000 of your return				5
Income threshold			–	6
Line 5 minus line 6 (if negative, enter "0")			=	7
Applicable rate			×	8
Multiply line 7 by line 8.			=	▶ 9
Line 4 minus line 9 (if negative, enter "0")			=	10
Dependant'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)	= 13

Enter this amount on line 58160 of your Form NS428.

Worksheet NS428 (continued)

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 \$2,798 per dependant)	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form NS428, 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 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		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 \$4,898 per dependant)	=	3	=	3	=	3	
Amount claimed for this dependant on line 58160 of your Form NS428, 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 NS428.

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.						7

(maximum \$10,790)

Enter this amount on line 58440 of your Form NS428.

Worksheet NS428 (continued)

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 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.		
Maximum amount		2
Total child care and attendant care expenses for this dependant 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 \$10,790)	7
Total of amounts your dependant can claim on lines 1 to 12 of their Form NS428	+	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: amount from line 7 or line 11, whichever is less		12
Enter on line 58480 of your Form NS428 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 dependants	1		1		1	
Enter whichever is less : \$1,637 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 NS428.						

Line 61520 – Nova Scotia dividend tax credit

Calculate the amount to enter on line 61520 of your Form NS428 by completing **one** of the following calculations:

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

$$\text{Amount from line 12000 of your return} \times 8.85\% = \boxed{}$$

Enter this amount on line 61520 of your Form NS428.

- 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	×	2.99% =
Line 1 minus line 2	=	4	×	8.85% =
Add lines 3 and 5.				+
				6

Enter this amount on line 61520 of your Form NS428.